

## **Cabinet – 14 January 2009**

### **Corporate Financial Performance 2008/9**

**Portfolio:** Councillor A Griffiths – Finance and Personnel

**Service:** Corporate finance – council wide

**Wards:** All

**Key decision:** No

**Forward plan:** No

#### **1. Summary of report**

This report is to inform cabinet of the year-end forecasts for both revenue and capital. The report reflects the impact of action plans in place to reduce expected overspends. The report highlights a council wide revenue overspend of c £2.4m, the reasons for which are highlighted in the report. The capital programme is currently forecast to be underspent.

#### **2. Recommendations**

That the following currently predicted year end forecasts be noted:

- a net revised revenue overspend of £2.4m (0.36%) of the current gross budget following inclusion of corrective action.
- unspent resources of c £0.8m and slippage of c £4.08m on the capital programme some of which is expected to be carried forward into 2009/10.

#### **3. Background information**

Cabinet receives regular financial reports to allow cabinet to monitor the financial performance of the council and approve plans for corrective action where necessary. Maintaining financial stability is a key requirement. The budget setting process for 2008/9 took into account the economic conditions prevailing at that time including market predictions and government guidelines.

There has been a significant and rapid change in the economic conditions particularly around energy, food and the availability of credit. These factors have had an impact on the market conditions under which our suppliers operate, on land sales and capital receipts and on income generated from service fees and charges as follows:

There have been dramatic fluctuations in the cost of oil, which has fed a continuing increase in the cost of energy. The pressures have been on gas, fuel and electricity which move with the market conditions. Contracts are relatively short term and therefore the direct impact has been felt relatively quickly. What may take longer are those areas where services we receive are reliant upon the significant use of fuel or energy, i.e. those services where transport is a major element such as domiciliary care, community meals, people transport and waste transport, which are second generation.

The recent e-auction on food highlighted the significant cost increases in this area. The increasing cost of food will therefore impact on the cost of other residential type services both in adults and children's services.

The recent banking collapses and the apparent evaporation of confidence in the business sector as a result will make extracting value from contracts more difficult to achieve. In addition, increased costs of borrowing is likely to impact on the council's treasury management function and borrowing targets.

Land sales have fallen sharply impacting on receipts that can be achieved to support the capital programme. Targets receipts for 2008/9 have not been achieved, reducing available resources for funding new capital investment going forward.

Services are also noticing a reduction in income generated, from reduced planning applications, land sales, through to reduced sport centre income amount to £1.2m. A more detailed assessment of the achievability of future income targets is in hand to inform the current year financial position and budget setting processes this is likely to be in excess of £1.5m.

#### 4. Resource and legal considerations

- 4.1 Managers are required to deliver their service targets and improvements within budget. Small variations are normal on a gross revenue budget of £665.78m. The RAG status of this report is red as the forecast revenue outturn is an overspend of c £2.4m (0.36% of the current gross budget). Reasons for this largely arise from the impact of the economic conditions mentioned above. Year-end unspent capital resources of c £4.881m @ 31.3.09 is forecast, some of which is expected to be carried forward into 2009/10 to fund slippage on approved capital projects.

#### 4.2 General Reserves

If currently predicted overspends arise, year end general reserves would be c £5m as detailed below, requiring replenishment in the 2009/10 budget setting process.

<b>TABLE 1: PREDICTED YEAR END POSITION 2008/9</b>	
<b>REASON</b>	<b>2007/8 £M</b>
General reserves as at 01.04.08 (post-audit)	-7.776
Predicted revenue overspend ( <b>Appendix A</b> )	2.383
Funding of one-off costs relating to print and design	0.150
One-off funding in respect of Sports England grant	0.027
One-off funding in respect of family law charges	0.220
<b>Estimated general reserves @ 31.03.09</b>	<b>-4.996</b>

#### 4.3 Earmarked Reserves and Central Contingency

Central contingency for 2008/9 is £0.611m. **Appendix B** shows how this has been spent to date and **Appendix C** shows expected spend in relation to earmarked reserves.

#### 4.4 Progress of efficiencies/fees and charges/policy changes

In February Council approved c £7.6m of savings/efficiencies and increases in fees and charges. To date £6.232m (82%) is expected to be realised in full.

#### 4.5 Progress of spend approved for new investment in 2008/9

Council approved investment of £6.5m which includes new investment and full year effect of previously approved investment. To date this is all projected to be fully utilised against the purpose for which it was given.

#### 4.6 Revenue Budget 2008/9

Managers currently reporting overspends are taking action to bring spending back into line with the budget. The main areas of variance and the reasons for them are detailed below and further detail on each directorate is provided in **Appendix D**.

#### 4.7 **CAPITAL PROGRAMME 2008/9**

##### Detailed capital budget issues

The main areas of variance between budget and estimated outturn are:

##### **Mainstream funded**

The mainstream capital programme currently shows predicted slippage of £4.081m and underspends of £0.800m. The table below gives details.

<b>TABLE 2: PREDICTED YEAR END POSITION 2008/09</b>		
<b>Project`</b>	<b>Slippage</b>	<b>Underspend</b>
	<b>£m</b>	<b>£m</b>
Schools projects	2.990	
Regeneration projects	0.640	
Aids and adaptations	0.157	0.750
Uninsured property	0.100	0.050
New build Fallings Heath	0.064	
Darlaston health centre	0.046	
Improving security in local neighbourhoods	0.084	
<b>Total</b>	<b>4.081</b>	<b>0.800</b>

##### **Prudential Programme**

In line with the treasury management strategy, last year £9.49m additional unsupported borrowing was used as a more effective source of funding than capital receipts. This allowed capital receipts of £11.398m to be carried forward in line with the approved capital programme. Once again in 2008/9 whether to use unsupported borrowing or capital receipts will be considered in light of prevailing markets and the corporate financial position.

### **Non-mainstream funded**

The non-mainstream capital programme currently shows an unfinanced debtor of c£7.791m to be carried forward to 2009/10. In general, grant income is received after the expenditure takes place so a time lag of funding is expected and accounted for. Continual monitoring is undertaken to ensure that grant is being claimed and received on a regular basis. It is important to note that no scheme will be allowed to commence unless an approval from the funding provider has been received to ensure that there will be no call on mainstream resources.

### **Capital Receipts**

The mainstream capital programme is influenced by the level of capital receipts available. With the decreasing number of assets available to be sold to generate receipts and the unpredictability of the market it is important to regularly review the certainty of the receipts. It had been planned to carry forward c £5m of capital receipts to support the 2009/10 capital programme, however current sales are below target and forecasted usable capital receipts for 2009/10 are now predicted at c £1.1m.

### **Leasing**

Leasing minimises the call on capital resources by spreading the cost over a number of years, financing the cost from revenue. Services bid for £4.717m of capital expenditure to be financed by leasing in 2008/9. £0.383m of the leasing provision has been used to date and forecasted spend amounts to £3.147m.

## **5. Citizen impact**

The 2008/9 policy-led budget is aligned with activity in service plans. Investment is targeted at service improvement, stability and user demand. Demonstration of financial stability and sound financial management promotes public confidence and credibility.

## **6. Community safety**

None directly associated with this report.

## **7. Environmental impact**

None directly associated with this report.

## **8. Performance and risk management issues**

- 8.1 Managers are required to deliver service and improvement targets on time, to standard and within budget. The performance management system uses a red, amber, green (RAG) indicator to show the current status. The current position is red.
- 8.2 Risk management is embedded in budget preparation, monitoring and forecasting to enable potential budget variances and risks to be identified early and addressed. The figures in this report represent the most likely outcomes based on currently available information.

8.3 A number of assumptions have been made in the forecast figures by managers, including that corrective action plans continue. There are risks attached to this, which are highlighted in **Appendix E** that could impact adversely on the current position and which require continued active management. These amounts to a total of c £2.7m; however they are actively being managed.

## 9. Equality implications

None directly associated with this report.

## 10. Consultation

The report is prepared in consultation with the Chief Finance Officer, relevant managers and executive directors.

**Background papers:** Various financial working papers.

### Author

Vicky Buckley – Head of Corporate Finance,  
☎ 01922.652349, [buckleyv@walsall.gov.uk](mailto:buckleyv@walsall.gov.uk)



**James Walsh**  
**Chief Finance Officer**

5 January 2009



**Councillor A Griffiths**  
**Portfolio Holder - Finance & Personnel**

5 January 2009

## APPENDIX B

USE OF CENTRAL CONTINGENCY	
	£
Budget approved for 2008/9	611,382
<b>Less allocations:</b>	
Electrical works at Collingwood centre	-3,200
Essential works at Blakenhall Centre	-6,000
Counterfeiting enforcement (fall out of specific grant)	-22,325
Administration of stray dogs out of hours service	-17,848
Works at Gala baths	-4,852
Consultancy work for procurement for supporting people	-35,000
Costs of safety auditor in response to HSE assessment	-17,000
Staff costs to deliver compliance action plan agreed with GOWM	-81,000
Highways procurement	-50,000
Back dated NNDR costs – Brownhills library	-46,091
Staff costs to comply with Charity Commission rules and regulations	-22,500
Festive decorations – sponsorship income not realised	-43,000
Union time relating to job evaluation for local authority school based staff	-21,153
Staff costs relating to the LLPG	-16,687
Fire risk assessment	-120,000
Legal costs – procurement	-1,757
Legal – charity land valuation	-2,450
Costs of emergency planning incident	-1,400
To cover loss of income from free car parking over Christmas	-20,000
Electricity bills Walsall Illuminations	-32,410
<b>Balance remaining as at 31.03.09</b>	<b>46,709</b>

PREDICTED 2008/9 CORPORATE REVENUE YEAR END POSITION

SERVICE	ANNUAL BUDGET 2008/9			YEAR END FORECAST 2008/9 BEFORE USE OF RESERVES					USE OF RESERVES	ALLOCATION OF ITEMS HELD CENTRALLY UNTIL FULLY UTILISED	TRANSFER TO RESERVES	YEAR END FORECAST 2008/9 OVER / (UNDER)		Directorate RAG Status	
	EXPENDITURE £M	INCOME £M	NET £M	EXPENDITURE £M	INCOME £M	NET £M	OVER / (UNDER)								
							£M	%	£	£	%				
Regeneration															R
Regeneration	4.117	-2.223	1.895	4.397	-2.203	2.195	0.300	15.84	-0.405	0.000	0.000	-0.105	-5.54		
Planning Services	2.465	-2.680	-0.215	2.558	-1.969	0.588	0.803	-374.26	-0.112	0.000	0.000	0.691	-322.06		
Property Services	16.883	-14.132	2.751	20.067	-16.238	3.829	1.078	39.21	0.058	-0.120	0.000	1.017	36.96		
Performance Management	1.808	0.000	1.808	1.786	0.000	1.786	-0.022	-1.23	-0.092	0.000	0.000	-0.114	-6.30		
Strategic Transformation	0.706	0.000	0.706	0.720	0.000	0.720	0.014	1.96	-0.050	0.000	0.000	-0.036	-5.12		
Business support	8.447	-0.053	8.394	8.543	-0.053	8.490	0.096	1.15	-0.190	0.000	0.000	-0.094	-1.12		
Human Resource Development	6.628	-1.908	4.719	7.130	-1.908	5.222	0.503	10.65	-0.540	-0.017	0.000	-0.054	-1.15		
Communications	0.453	-0.040	0.413	0.486	-0.040	0.446	0.033	8.00	0.000	0.000	0.000	0.033	8.00		
Total Regeneration	41.508	-21.036	20.471	45.687	-22.411	23.276	2.805	13.70	-1.330	-0.137	0.000	1.338	6.53		
Neighbourhood Services															R
Street Pride	32.288	-15.774	16.514	32.693	-16.020	16.673	0.159	0.96	-0.335	-0.215	0.000	-0.391	-2.37		
Engineering & Transportation	14.752	-5.774	8.979	14.824	-5.321	9.504	0.525	5.85	0.000	0.000	0.000	0.525	5.85		
Public Protection (inc. licensing, emergency planning, Leisure, Culture and Lifelong Learning	5.606	-3.890	1.716	5.648	-3.735	1.913	0.197	11.51	-0.026	0.000	0.000	0.171	9.97		
	30.412	-14.401	16.010	32.195	-15.548	16.647	0.637	3.98	-0.049	-0.151	0.000	0.436	2.73		
Neighbourhood Partnerships and Programmes	1.966	-0.611	1.356	2.667	-1.182	1.486	0.130	9.59	-0.111	0.000	0.000	0.019	1.37		
Walsall Borough Strategic Partnership	0.704	-0.548	0.156	0.785	-0.634	0.152	-0.005	-2.98	-0.050	0.000	0.000	-0.055	-34.95		
Safer Walsall Borough Partnership	2.008	-0.735	1.273	2.331	-0.792	1.539	0.266	20.88	0.000	-0.266	0.000	0.000	0.00		
Total Neighbourhood Services	87.736	-41.732	46.004	91.145	-43.231	47.914	1.910	4.15	-0.572	-0.632	0.000	0.706	1.53		
Corporate															G
Finance (inc internal audit, insurance)	4.846	-0.316	4.529	4.660	-0.316	4.344	-0.185	-4.09	-0.047	0.000	0.000	-0.232	-5.12		
CWSS, NDC'S & C&DC	3.031	-0.544	2.487	2.723	-0.544	2.178	-0.308	-12.40	0.000	0.000	0.406	0.098	3.93		
CMT	1.118	-0.002	1.116	1.081	-0.002	1.079	-0.038	-3.37	0.000	0.000	0.000	-0.038	-3.37		
Legal and consitutional	3.328	-0.262	3.066	3.335	-0.180	3.155	0.089	2.89	-0.007	0.000	0.000	0.082	2.67		
Revenue & benefits (incl. welfare services)	98.789	-95.862	2.928	98.862	-95.862	3.001	0.073	2.48	-0.080	0.000	0.000	-0.007	-0.25		
Total Corporate	111.113	-96.986	14.127	110.661	-96.904	13.757	-0.370	-2.62	-0.134	0.000	0.406	-0.097	-0.69		
Children's, ICT and Procurement Services															R
Education	243.249	-234.349	8.900	244.834	-235.347	9.487	0.587	6.60	-0.630	0.000	0.080	0.037	0.42		
Specialist services	28.076	-3.207	24.868	28.944	-3.874	25.070	0.202	0.81	-0.220	0.000	0.000	-0.018	-0.07		
Universal services	12.075	-6.564	5.511	13.140	-7.639	5.502	-0.010	-0.18	0.000	0.000	0.000	-0.010	-0.18		
Print and design	0.914	-1.368	-0.453	1.075	-1.224	-0.150	0.304	-66.96	-0.150	0.000	0.000	0.154	-33.87		
ICT	4.501	-0.286	4.215	5.587	-1.092	4.494	0.279	6.63	0.083	0.000	0.000	0.362	8.60		
Procurement	-1.320	0.000	-1.320	-0.370	0.000	-0.370	0.950	-71.98	0.000	0.000	0.000	0.950	-71.98		
Total Children's, ICT and Procurement Services	287.496	-245.774	41.721	293.210	-249.176	44.034	2.313	5.54	-0.917	0.000	0.080	1.475	3.54		
Social Care & Inclusion															G
Housing	11.842	-10.223	1.619	11.797	-10.323	1.474	-0.145	-8.96	0.000	0.000	0.000	-0.145	-8.96		
Adult's social care	98.902	-38.290	60.612	98.024	-37.417	60.607	-0.005	-0.01	-0.067	0.000	0.000	-0.072	-0.12		
Support services	2.562	-1.081	1.481	2.750	-1.315	1.435	-0.046	-3.11	0.000	0.000	0.000	-0.046	-3.11		
Total Social Care & Inclusion	113.306	-49.594	63.712	112.571	-49.055	63.516	-0.196	-0.31	-0.067	0.000	0.000	-0.263	-12.181		
Centrally Held Budgets															G
Capital Financing	22.441	-3.778	18.663	23.599	-5.712	17.887	-0.775	-4.15	0.000	0.000	0.000	-0.775	-4.15		
Other Central Items	9.323	0.000	9.323	10.123	-0.200	9.923	0.600	6.44	-0.600	0.000	0.000	0.000	0.00		
Levies															
PTE	13.319	0.000	13.319	13.319	0.000	13.319	0.000	0.00	0.000	0.000	0.000	0.000	0.00		
Environment Agency	0.080	0.000	0.080	0.080	0.000	0.080	0.000	0.00	0.000	0.000	0.000	0.000	0.00		
Total Centrally Held Budgets	45.164	-3.778	41.385	47.122	-5.912	41.210	-0.175	-0.42	-0.600	0.000	0.000	-0.775	-1.87		
Net Position as at 31.03.09	686.322	-458.901	227.421	700.396	-466.688	233.708	6.286	2.76	-3.620	-0.769	0.486	2.383	1.05		

## APPENDIX C

USE OF EARMARKED RESERVES			
Reserve	Value of Reserve £	Currently expected to be used in year £	Balance remaining £
Community engagement LNP's	236,249	-111,452	124,797
Finance Direct (Oracle)	261,672	0	261,672
Transformation	323,357	-323,357	NIL
Landfill Tax Scheme	287,955	N.K	287,955
Education contract	129,843	-129,843	NIL
LABGI	2,028,131	-1,172,227	855,904
Mediation	250,000	N.K	250,000
Environmental warranties	400,000	N.K	400,000
Commutation	2,528,998	N.K	2,528,998
Shopmobility	45,000	N.K	45,000
New waste summer work / waste tipping	195,000	N.K	195,000
Job evaluation manager / trade unions	100,000	-100,000	NIL
Building schools for the future	500,000	-500,000	NIL
LATS – build up	117,000	N.K	117,000
Local land and property gazetteer	32,000	-32,000	NIL
Property review / Tameway Tower	110,000	-60,000	50,000
Criminal records bureaux	95,000	N.K	95,000
Mayors civic awards	6,750	-6,750	NIL
Health and safety	1,000,429	N.K	1,000,429
Benefits subsidy	300,000	N.K	300,000
Insurance	779,130	N.K	779,130
Building control fees	126,745	-80,000	46,745
Street lighting PFI *	7,002,015	N.K	7,002,015
St Thomas Moore PFI *	1,151,500	79,694	1,231,194
<b>Total</b>	<b>18,006,774</b>	<b>-2,435,935</b>	<b>15,570,839</b>

The service figures currently expected to be used in year have been collated from service monitoring reports.

N.K. = not known at this point in the year



\* Relates to sinking fund of reserves required to deliver the PFI over full contract period.

## **APPENDIX D**

### **Main Services Variances from Budget**

#### **Regeneration +£1.338m**

- Planning - Unachievable planning application income (+£0.363m), projected shortfall in land charges income (+£0.333m);
- Delivery & Development (-£0.125m) arising from review of non essential spend.
- Property services - Facilities management (+£0.514) relates in the main to Tameway Tower unbudgeted move costs, additional agency staff costs and part non-achievement of carry forward of overspend from 2007/8; building services & design (+£0.485) combination of external legal costs and projected overspend on salary, agency costs and suppliers and services.
- Business support (-£0.094m) due to planned reduction in agency staff; performance management (-£0.114m) arising from staff vacancies
- Strategic Transformation (-£0.036) reflects restraint in non essential spend.

#### **Neighbourhood Services + £0.706m**

- Engineering and Transportation - additional contractors charges (+£0.072m); under-recovery of income for pollution control (+£0.025m); road works management due to delays in implementation of a new income stream (+£0.025m) and loss of car parking income (+£0.403m).
- Street pride (-£0.391)  
Waste: underspend within waste arising from additional recycling income due to increased market prices (-£0.040m); a reduction in waste disposal costs (-£0.375m), reduced transport costs due to the closure of the transfer station in Fryer Road and waste being taken direct to disposal sites (-£0.065m); non essential spend (-£0.055m) and other small variances within waste (-£0.045m).  
Policy, Performance, Grounds and Street Cleansing: non essential expenditure of (-£0.063m)  
Fleet Services: overspend on fuel costs due to price increases (+£0.252)
- Public protection (+£0.171m) mainly due to under-recovery of income within bereavement services arising from falling mortality rates.
- Leisure, culture and lifelong learning +£0.436m  
Sports management: a shortfall in income for sports and leisure centres (+£0.160m);  
Catering (+£0.101m) – shortfall in income to balance costs of service.  
Walsall illuminations (+£0.166m) – unachieved income

#### **Children's, ICT and Procurement Services +£1.476m (including council wide procurement)**

- ICT - The overspend of (+£0.625m) will be reduced to (+£0.364m) after action plans to reduce non-essential expenditure and capitalise software licences; (+£0.244m) overspend due to employee costs as a result of the lack of funding being found for project based posts; (+£0.120m) arising from a decrease in external income.

- Procurement (+£0.950m) – Negotiations and actions to generate procurement savings are ongoing however there is a significant risk that these savings will not be achieved, and therefore it is prudent to plan for this. Additional projects and work on existing projects are being reviewed to mitigate this, however the challenging economic environment is making savings targets more difficult to achieve.
- Specialist Services (+£0.432m) – overspend on placement costs, an action plan has been implemented to fully mitigate this

### **Social Care and Inclusion -£0.263m**

- The directorate is currently predicting variances in residential and nursing care as the impact of rising costs in domestic fuel, petrol, property costs and bank rates affects on the market. An action plan is in place to eliminate any overspend and further non-essential spend has been identified by the directorate which has produced an anticipated underspend to contribute to the overall corporate position.

### **Corporate Services -£0.872m**

- Capital financing (-£0.775m) - sound treasury management and higher investment returns has resulted in additional income being received.
- Finance (-£0.232m) – underspend across finance due to vacancy management and the high number of vacant posts across finance.
- Legal and constitutional (+£0.082m) – fair funding income has fallen short by (+£0.027m) due to a reduced take up from schools and a further shortfall of (+£0.055m) is expected with respect to conveyancing income.
- Council Wide Support Services (+£0.098) – short fall of income for right to buys is under profile.

### **Central**

- Car Allowance/Mileage review +£0.200m. The saving is unlikely to be met in 2008/9, however an action plan is being implemented to ensure this is fully delivered by 2009/10.
- It has been identified that £200k of ABG will not be required in year from HRD and is being used to reduce the overall Corporate position.

**Financial Risk Assessment - Revenue Budget 2008/9**

POTENTIAL RISK	LOWEST COST £M	ASSESSMENT OF RISK	HIGHEST COST £M	ASSESSMENT OF RISK	TOTAL FINANCIAL EXPOSURE TO RISK £M	TOTAL ESTIMATED EXPOSURE £M
<b>REGENERATION</b>						
Property Services - Costs on buildings / sites awaiting sale	0.000	LOW	0.200	HIGH	0.200	0.200
Property Services - Fee income recovery	0.000	LOW	0.450	MEDIUM	0.450	0.450
Property Services - Property maintenance	0.000	LOW	0.250	MEDIUM	0.200	0.200
Property Services - Contractor Claims	0.000	LOW	0.100	MEDIUM	0.100	0.100
Property Services - Legal costs	0.000	LOW	0.025	LOW	0.025	0.025
<b>Total Regeneration incl. HRD, Transformation and CPM</b>	<b>0.000</b>		<b>1.025</b>		<b>0.975</b>	<b>0.975</b>
<b>NEIGHBOURHOOD SERVICES</b>						
Public Protection - Disinfestation increase in charges	0.000	LOW	0.010	HIGH	0.010	0.010
Public Protection - legal proceedings costs	0.000	MEDIUM	0.100	LOW	0.100	0.023
Public Protection - Stray Dogs	0.000	LOW	0.010	HIGH	0.010	0.010
Public Protection - major emergencies	0.000	LOW	0.500	LOW	0.500	0.000
Sports Management - Darlaston MPC remains open until June 2008 additional costs for security/demolition - unachieved saving	0.008	MEDIUM	0.010	HIGH	0.010	0.010
Sports Management - Merging green spaces building maintenance and pool fitters unachieved saving	0.005	MEDIUM	0.015	MEDIUM	0.015	0.010
Sports Management - Conversion costs of systems	0.010	HIGH	0.015	MEDIUM	0.015	0.010
Sports Management - Unachievement of energy savings	0.015	HIGH	0.015	HIGH	0.015	0.015
Marketing and Box Office - unachievement of income on venue hire	0.000	LOW	0.020	HIGH	0.020	0.020
Engineering &Transportation - Major projects & minor improvements - Highwayways Sec 38 /278	0.000	LOW	0.004	HIGH	0.004	0.004
Engineering & Transportation - Traff & Trans - Engineering support	0.000	LOW	0.015	HIGH	0.015	0.015
<b>Total Neighbourhood services</b>	<b>0.038</b>		<b>0.714</b>		<b>0.714</b>	<b>0.127</b>
<b>CORPORATE SERVICES</b>						
Legal costs of equal pay	0.200	HIGH	0.500	LOW	0.500	0.200
Subsidy grant not as high as estimated	0.000	MEDIUM	1.000	LOW	1.000	0.300
<b>Total Corporate services</b>	<b>0.200</b>		<b>1.500</b>		<b>1.500</b>	<b>0.500</b>
<b>CHILDREN'S, ICT AND PROCUREMENT</b>						
Specialist services action plan to reduce the projected overspend on Looked After Children placements is unachievable	0.000	LOW	0.450	LOW	0.450	0.000
Specialist services - contact, support & taxi's - large overspend due to increased looked after children	0.000	LOW	0.427	LOW	0.427	0.000
Specialist service - high spend on agency staff - various areas - looked after children, vulnerable children, family placements because permanent posts are difficult to recruit to	0.000	LOW	0.450	LOW	0.450	0.000
Universal services - Youth offending - Increase in service occupancy of Blakenhall Village	0.021	LOW	0.040	LOW	0.021	0.021
Universal services - Youth Services outstanding orders still to be reviewed and quantified	0.000	LOW	0.070	LOW	0.070	0.070
Education - increase in CRB checks	0.000	MEDIUM	0.050	MEDIUM	0.050	0.050
Education - premises, demolition & security costs - no budget 2008/09, 2007/08 actual £0.2m	0.000	HIGH	0.100	MEDIUM	0.100	0.100
Education - redundancy payments, difficult to estimate the impact of change in school status for Sheffield	0.000	MEDIUM	0.100	MEDIUM	0.100	0.100
ICT - Communication Recharge	0.100	MEDIUM	0.200	MEDIUM	0.100	0.100
Procurement - Non delivery of 2008/09 procurement savings	0.000	HIGH	0.950	MEDIUM	0.950	0.000
Print & Design - If print & design is not fully utilised by other departments there is a potential risk to forecast income	0.000	MEDIUM	0.200	MEDIUM	0.200	0.100
<b>Total Children's, ICT and Procurement</b>	<b>0.121</b>		<b>3.037</b>		<b>2.918</b>	<b>0.541</b>
<b>SOCIAL CARE AND INCLUSION</b>						
YADS - ICES overspend on pooled budget	0.127	MEDIUM	0.127	MEDIUM	0.127	0.127
YADS - In house social work and OT Teams (Underspends on vacant posts are mitigating this pressure)	0.123	LOW	0.123	LOW	0.123	0.123
YADS/LD Merger (underspends on vacant posts are mitigating this pressure)	0.155	MEDIUM	0.155	MEDIUM	0.155	0.155
Support services - shortfall of CSED/DOH income	0.080	MEDIUM	0.080	MEDIUM	0.080	0.080
All SCI - independent sector home care and day care (awaiting new tender to start. Risk that we don't transfer old clients to new tender)	0.125	MEDIUM	0.125	MEDIUM	0.125	0.125
<b>Total Social Care and Inclusion</b>	<b>0.610</b>		<b>0.610</b>		<b>0.610</b>	<b>0.610</b>
<b>TOTAL</b>	<b>0.969</b>		<b>6.886</b>		<b>6.717</b>	<b>2.753</b>