

1	Meeting:	CABINET
2	Date:	27th November 2013
3	Title:	Revenue Budget Monitoring for the period ending 30th September 2013
4	Directorate:	Resources (for all)

5 Summary

This report provides details of progress on the delivery of the Revenue Budget for 2013/14 based on performance for the first 6 months of the financial year. It is currently forecast that the Council will overspend against its Budget by £5.460m (+2.5%). This represents a slight improvement in the forecast outturn by £15k since the last (August) monitoring report. The main reasons for the forecast overspend continue to be:

- The continuing service demand and cost pressures for safeguarding vulnerable children across the Borough;
- Income pressures within Environment and Development Services;
- Continuing Health Care income pressures within Adult and Children's Services, with concern that this pressure is increasing further;
- Additional, one-off property costs relating to the continued rationalisation of the Council's asset portfolio as part of the efficiency drive to reduce operational costs;
- ICT income pressures; and
- Some savings targets are currently pending delivery in full in 2013/14.

When the last Budget Monitoring report was presented to Cabinet on 16th October, Cabinet agreed to the immediate implementation of a moratorium on all except 'essential' spend. Evidence of the impact of the moratorium will take 4-5 weeks before we expect to see the forecast overspend reducing. Further, the recent opening of the offer for staff to apply for Voluntary Early Retirement/Voluntary Severance (VER/VS) will also generate savings which will contribute to both reducing the in year pressure and contribute to closing the 2014/15 Budget Gap.

It is proposed that more frequent budget monitoring reports than were planned into the 2013/14 budget monitoring timetable will now be brought to Cabinet to enable close monitoring of progress towards delivering a balanced outturn.

Recommendations

Cabinet is asked to:

- **Note the current forecast outturn and significant financial challenge presented for the Council to deliver a balanced revenue budget for 2013/14 and the actions implemented to address the forecast overspend.**
- **Escalate to the Clinical Commissioning Group (CCG), concern about access to and timely payment of Continuing Health Care income for clients with Continuing Health Care needs.**

7.1 Proposals and Details

This report presents details of spending against budget by Directorate covering the first 6 months of the 2013/14 financial year – April 2013 to September 2013 – and forecast costs and income to 31st March 2014.

7.2 The Overall Position

Directorate/Service	Annual Budget 2013/14	Projected Outturn 2013/14	Variance after Actions (over(+)/under(-) spend)	
	£'000	£'000	£'000	%
Children & Young People Services	46,108	47,541	+1,433	+3.1
Environment and Development Services	37,246	38,001	+755	+2.0
Neighbourhoods & Adult Services	75,272	76,577	+1,305	+1.7
Resources	26,789	27,830	+1,041	+3.9
Central Services	36,059	36,985	+926	+2.6
TOTAL	221,474	226,934	+5,460	+2.5
Housing Revenue Account (HRA)	73,090	72,403	-687	-0.9

Appendix 1 to this report provides a detailed explanation of the key areas of forecast over / underspend by Directorate. The summarised position for each Directorate is described below.

Children & Young People's Directorate (+£1,433k forecast overspend)

The forecast overspend for Children's Services has deteriorated by £267k since the last report. (+£1.166m in the May monitoring report). The forecast overspend position is largely due to pressures within the Children & Families Safeguarding Service. The number of looked after children requiring placements at the end of September 2013 was 390, a reduction of 2 since the end of March 2013.

Pressures on budgets for provision of Out of Authority Residential placements (+£1.277m), remand placements (+£235k) and the provision of independent Foster Care placements (+£252k) are the main service pressures. Although the number of Looked After Children has fallen since March 2013 the cost of placements has increased as children are presenting with more complex needs. The service is looking at how they can find suitable, value for money placements to meet the needs of these young people.

The investment received in Fostering & Adoption is showing results. The service is projecting to have 34 new adopters by the end of March 2014 which is 13 above the Invest to Save target. The service is also projecting to be on target for the recruitment of new foster carers at a net gain of 21.

Forecast savings across other parts of the Directorate are helping to mitigate these key pressures. Details are shown in Appendix 1.

Children's Social Care services remain under pressure despite the services' proactive approach to drive down costs including:

- Continued operation and challenge by the Multi-Agency Support Panel
- Successful work undertaken by the Commissioning Team which has resulted in the commissioning and re-commissioning of service provider contracts with significant cost reductions/cost avoidance (£437k) to date in 2013/14.

Environment & Development Services (+£755k forecast overspend)

The Directorate is currently forecasting an overspend of +£755k largely due to pressures in Streetpride (+£57k), Customer Services (+£345k) and Planning and Regeneration (+£359k). This is an improvement on the May monitoring report of -£237k. The forecast overspend assumes that the Winter Pressures budget is sufficient to contain costs incurred over the Winter months (2013/14). It should however be noted that in 2012/13 this budget overspent by £466k. Details of the forecast overspend are included in Appendix 1.

Neighbourhoods and Adult Services (+£1,305k forecast overspend) and Public Health (-£358k forecast underspend)

Overall the Directorate (excluding ring-fenced Public Health funded services) is forecasting an overspend of +£1.305m. This shows a reduction in forecast overspend of -£484k since the August monitoring report. Within this, Adult Services are forecasting an overspend (+£1.409m) and Neighbourhood services a forecast underspend of -£104k. Key pressures include slippage on achieving budgeted income levels for clients with continuing health care needs (£1.5m) and the delays in implementing the restructure within in- house residential care services.

There are also recurrent budget pressures on demand for Direct Payments (Older People, Physical & Sensory Disability and Mental Health clients), Older People's domiciliary care, and day care provision for clients with Learning Disabilities.

Public Health Services are currently forecasting an underspend of -£358k. (Ring-fenced funding).

The forecast position for Neighbourhoods and Adult Services is made up of a number of under and overspends, detailed in Appendix 1.

Resources Directorate (+£1,041k forecast overspend)

Overall the Directorate is forecasting an overspend of +£1,041k. This is a deterioration of +£155k since the August monitoring report (+£886k). The key pressures are in respect of the Council's Land Bank within Asset Management services due to the need to keep secure properties which have been vacated until they are sold or demolished and income pressures in relation to the ICT service.

The forecast position for Resources is made up of a number of forecast under and overspends, detailed in Appendix 1.

Central Services (+£926k forecast overspend)

In setting the 2013/14 Budget, the Council proposed a recurrent savings target of £300k in respect of renegotiating Staff Terms and Conditions. Options for progressing this saving have been considered and rejected by the Unions. This target currently remains undelivered.

The Council also set a savings target of £341k to be delivered from the 'Critical Friend Review of Front-line Services'. To date £147k of this has been delivered, the balance (£194k) is still to be identified.

When the 2012/13 budget was agreed it included a £2m savings target for Commissioning Savings. Currently £387k of that target remains to be delivered. Progress against delivery of this balance will be reported in future Cabinet budget monitoring reports.

There is also a forecast pressure of £45k in respect of Statutory Costs (eg Planning Notices and key investigations). In 2011/12 it was agreed that the 'top-up' account would be closed and in the event of any future pressure above the level of budget (£75k), this would be met from general reserves.

7.3 Housing Revenue Account (HRA) (Forecast underspend -£687k)

The Housing Revenue Account is forecasting a reduction in the transfer from reserves compared with the agreed budget. The HRA had budgeted to use £2.599m from reserves but current forecasts only require £1.912m, a reduction of £687k.

7.4 Agency, Consultancy and Non-Contractual Overtime Costs

The forecast outturn position includes costs in respect of Agency staff, Consultancy and non-contractual overtime. Detailed below is the analysis by Directorate, including comparisons with 2012/13 financial year:

Agency

Directorate	Outturn 2012/13	Cumulative to Sept 2012	Cumulative to Sept 2013
	£'000	£'000	£'000
Children & Young People's Services	546	157	392
Neighbourhoods & Adult Services	519	126	231
Environment & Development Services	266	98	380
Resources	194	123	42
TOTAL	1,525	504	1,045

Agency spend in Children's Services is largely due to the need to cover vacant social worker and team manager posts. Four newly recruited Social Work staff have been appointed in the last two weeks; three can start within the next month (checks

permitting), with the other appointment working a 2 month notice period. Extra agency costs have been incurred due to the departure of 3 team managers within a 6 week period, and all replacement officers (two of which have been recruited from another authority) have had 3 month notice periods to serve. The Fostering service is currently using an Agency Team Manager as the post has been advertised twice and no applications received. Recruitment is currently underway once more.

The main reason for the agency costs increase over 2012 levels relates to agency costs for the interim Director of Safeguarding to cover the vacant post. This key post provides much needed stability as the service continues its responsive work to child sexual exploitation in the borough and also prepares for systemic changes to the OfSTED inspection framework.

The use of agency staff in Adult Services has increased compared to September 2012 levels due to social work vacancies and the need to maintain essential cover in some services areas, and provision of cover arrangements pending the implementation of the new staffing structure in Residential Care.

Environment and Development Services agency costs are greater compared with the cumulative spend to September last year due to cover arrangements within Waste services pending the implementation of a new structure and resourcing additional Highway Maintenance capital works. Also, seasonal Grounds Maintenance work is now undertaken by a combination of seasonally employed staff and agency workers to minimise the cost of cover arrangements.

Agency spend within the Resources Directorate has reduced compared with September 2012 levels. The main area of Agency spend is ICT support where Agency staff are covering a key role (Senior Network Specialist) which the service has been unable to recruit to.

Consultancy

Directorate	Outturn 2012/13	Cumulative to Sept 2012	Cumulative to Sept 2013
	£'000	£'000	£'000
Children & Young People's Services	338	120	54
Neighbourhoods & Adult Services	0	0	0
Environment & Development Services	83	7	67
Resources	26	15	39
TOTAL	447	142	160

Consultancy spend within Children's Services for the first six months of 2013/14 has reduced considerably when compared with the same period last year. The consultancy expenditure predominantly relates to the School Effectiveness Service. This is funded from a combination of revenue budget, Dedicated Schools Grant (DSG) and earned income from Schools.

Consultancy costs within EDS predominantly relate to review of potential development sites and transportation links within the Local Development Plan.

Consultancy spend within the Resources Directorate is predominantly in respect of specialist ICT services and Legal Services associated with the investigation into sexual exploitation of children.

Non-Contractual Overtime

Directorate	Outturn 2012/13	Cumulative to Sept 2012	Cumulative to Sept 2013
	£'000	£'000	£'000
Children & Young People's Services	84	33	58
Neighbourhoods & Adult Services	456	171	198
Environment & Development Services	397	235	254
Resources	188	98	89
TOTAL	1,125	537	599

Children's Services overtime is largely in respect of safeguarding in residential care homes. Recruitment to permanent posts at the homes has been delayed and OfSTED requirements are that agency staff are not used to cover vacancies, hence the increased reliance on overtime in the short term.

Overtime spend within Adult Services is mainly due to the need to maintain statutory staffing levels in residential, home care, day care services and social work posts and represents cover for sickness and slippage in recruiting to vacant posts.

Environment and Development Services overtime spend is predominantly in respect of Streetpride Services – Highways, Network Maintenance, Street Lighting, Street Cleansing and Grounds Maintenance (£193k) where work is often undertaken at times to avoid inconvenience and danger to the public. Planning and Regeneration Services (£18k) and Waste Management Services (£43k) for sickness and holiday cover.

The Resources Directorate's overtime is predominantly in respect of Revenues and Benefits associated with the service carrying a number of vacancies and significant workload pressures primarily brought about by welfare reform changes that are resulting in additional customer contact and income collection and recovery activity (£38k), maintaining ICT Support Services (£20k), maintaining Financial systems (£1k), HR and Payroll Services (£6k), Town Hall attendants (£8k) and provision of cover within Facilities Services (£16k).

7.5 Collection Fund

Council Tax: Based on the first 6 months of 2013/14 collection rates indicate that the Council is on target to achieve the budgeted level of Council Tax - £78.3m. (97% Collection Rate).

Business Rates: The Council is currently on target to collect the budgeted level of Business Rates - £34.3m (the Council's 49% share). It should however be noted that Appeals regarding Business Rates are made direct to the Valuation Office Agency (VOA) and like other Authorities, we have been having difficulty obtaining appeals information from the VOA. The number and value of appeals can have a significant impact on the Business Rates collected as they may date back several years.

Following recent meetings with VOA staff it is now hoped that there will be greater clarity on appeals as the VOA has agreed to supply information on a timely basis.

8. Finance

The financial issues are discussed in section 7 above.

Management actions need to be identified and implemented across all Directorates to bring projected spend in line with Budget limits by the end of March 2014.

9 Risks and Uncertainties

At a time of economic difficulty and tight financial constraints, managing spend in line with the Council's Budget is paramount. Careful scrutiny of expenditure and income across all services and close budget monitoring therefore remain a top priority if the Council is to deliver both its annual and medium term financial plans while sustaining its overall financial resilience.

Although both Council Tax and Business Rates collection levels are currently on target there remains a risk that this could change during the final six months of the year.

The current forecast assumes that costs associated with the Winter Pressures will be contained within budget. In 2012/13 these costs exceeded budget by £466k.

10. Policy and Performance Agenda Implications

The delivery of the Council's Revenue Budget and Medium Term Financial Plan within the parameters agreed at the start of the current financial year is essential if the objectives of the Council's Policy agenda are to be achieved. Financial performance is a key element within the assessment of the Council's overall performance framework.

11. Background Papers and Consultation

- August Revenue Budget Monitoring Report – Cabinet 16th October 2013
- May Revenue Budget Monitoring Report – Cabinet 24th July 2013
- Revenue Budget and Council Tax for 2013/14 Report to Council 6th March 2013.
- Strategic Directors and Service Directors of the Council

Contact Name: Stuart Booth, Director of Financial Services, ext. 22034
Stuart.Booth@Rotherham.gov.uk

Appendix 1

Key reasons for forecast over / underspends

Children & Young People's Services (£1.433m forecast overspend)

The key factors contributing to the forecast overspend are:

School Effectiveness (+£24k)

Although Rockingham PDC is covering its own costs, this forecast overspend is due to not being able to fully achieve its additional income target of £33k.

Special Education Provision (-£191k)

Forecast overspends on Education Welfare (+£11k) due to loss of academy income caused by a change in legislation, SEN Assessment/Admissions Team (+£26k) due to additional hours to cover sickness and printing costs & the Get Real Team (+£5k) on supplies & services are all offset by staff savings from vacant posts in both Early Years ASD Support (-£7k) and Education Psychology Service (-£33k). A further forecast underspend on Complex Needs placements (-£193k) is due to the projected achievement of commissioning savings.

Safeguarding, Children and Families Service Wide (+£50k)

The forecast over spend on legal fees (+£105k) and Agency costs (+£14k) is partially offset by staff cost savings (-£69k) in Business Support.

Child Protection Teams (+£6k)

This forecast overspend is on Agency staff within the Safeguarding Unit.

Children in Need Social Work Teams (+£95k)

This forecast overspend is on Agency staff costs & additional staff appointments within the Children in Need North team & the Borough Wide team.

Looked After Children (+£1,531k)

The service is now forecasting an over spend mainly due to out of authority residential placements (+£1,277k), remand placements (+£235k) and independent fostering placements (+£252k). Further details of placements are below:

- The number of children in residential out of authority placements as at 30th September is 28 (an increase of 5 since August). Since 2011/12 the average number of children in OOA residential placements per week has increased from 18 to 22.7 currently. Due to the increasing complexity of children's needs in Rotherham & despite successful negotiations by the Commissioning team to minimise the cost of these placements, the average cost per week of these has also increased over this period from £3,022 to £3,404,
- From 1 April 2013 children's remand placements are fully funded by the Local Authority & RMBC was provided with a grant of £78k to cover these additional costs. The current projected cost of these placements is £313K which shows that the grant was grossly inadequate. There is currently 1 remand placement. (a reduction of 1 since August).
- The number of children in Independent foster care as at 30th September is 115 (an increase of 4 since August but a reduction of 3 since the end of March 2013). The average number of children in these placements has reduced from 125 per week in 2011/12 to 108 so far in 2013/14.

- The number of children in in-house fostering placements as at end of September is 164 .
- The number of looked after children was 390 at 30th September, a reduction of 2 since 31st March 2013

Additional overspends in this area are (+£2k) in the LAC service due to a court ordered care package, (+£28k) Consultancy costs to review health care contributions towards children's continuing health care needs, (+£14k) agency team manager and (+£18k) agency costs on Contact workers. These pressures are partially offset by projected underspends in Children's Homes (-£86k) mainly due to not staffing the Silverwood annexe, Fostering Services (-£93k) due to a forecast underspend on fostering allowances, Residence Orders & Families together placements, (-£98k) due to the re-profiling of adoption placements and the impact of this on inter-agency adoption costs & (-£18K) on Leaving care accommodation costs.

Remaining CYPS Services (-£82k)

The overall CYPS overspend is also partially offset by projected under spends on Pension costs (-£12k) due to a reduction in numbers receiving pension payments, (-£6k) due to reallocation of grant in the Early Years service and staff cost savings in the Integrated Youth Support Service (-£46k) and the Disability Team (-£18k).

Environment & Development Services (+£755k forecast overspend)

The above forecast overspend assumes that the Winter Pressures budget is sufficient to contain costs incurred over the Winter period - In 2012/13 these costs exceeded budget by £466k.

Streetpride (+£57k forecast overspend)

Network Management is projecting a pressure of +£99k.

Network Management is projecting a shortfall on income recovery (+£137k) where income targets were inflated on Parking Services budgets by 2.5%, and a further (+£10k) to fund free parking on Saturdays prior to Christmas. Other service pressures (+£19k) are mitigated by increased income from Adoptions and Searches and reduced Street Lighting energy costs (-£50k), and reduced costs on Highways Maintenance (-£17k).

Waste Services +£91k

Waste Management services have pressures primarily on income from sale of recyclables as a result of a general reduction in waste volumes, and from commercial waste contracts which are still less than budgeted following the downturn in economic activity. Current projections show a pressure of +£360k, but negotiations with waste disposal contractors are mitigating this by -£263k. Additionally, small savings on the waste PFI are showing a small surplus (-£6k).

Corporate Transport Unit is showing a forecast saving of -£136k mainly due to expected reduced costs on Home to School Transport. A surplus on Stores is now anticipated --£51k as a result of the materials issued.

Leisure and Green Spaces +£150K.

Green Spaces position shows +£36K forecast overspend, allotments saving proposal

pressure and +£160K retrospective VAT adjustment relating to RVCP & TCP Cafes, following an audit report. This is partially off-set by some savings on recreational grounds and urban parks mainly due to vacant posts, -£66k. Leisure are reporting +£14k pressure on Sports Development due to late implementation of saving at Herringthorpe Stadium, and small pressures across other areas totalling +£6k.

Across the rest of Streetpride services an improved position is being reported, partially due in increased income from current transportation and highways work, which is offsetting some pressures within Community Services, mainly due to fly-tipping, a net saving of -£96k.

Regeneration, Planning, Customer and Cultural Services (+£704k forecast overspend)

The key pressures within Regeneration and Planning total +£359k are : +£426k from Planning due to reduced income from planning applications, additional required spend on the Local Development Plan and a VAT payment due from previous years, resulting from an audit. Smaller pressures are reported in Building Control (+£4k) and Markets (+£46k). These are being partially offset by identified savings -£80k from higher than expected occupancy levels at the Business Centres, and further savings of -£37k from other areas

Within Customer and Cultural Services there is an overspend of +£345k. Heritage Services are projecting a net pressure of +£27k (pressure relating to Clifton Park Museum, partially offset by a not filling a vacant post). Other areas within Cultural Services are reporting a net pressure of +£37k. Within Customer Services there remains an unachievable saving from 2012/13 of +£80k and a further +£120k from the 2013/14 savings proposals and a further +£82k due to delays in implementing 2013/14 savings within the Customer Contact Centre.

These pressures continue to be reviewed, and wherever possible, the budget holders will look to reduce any costs to mitigate the forecast overspend.

Neighbourhoods & Adult Services (+£1.305m forecast overspend) and Public Health Services (-£358k forecast underspend)

Adult Services are currently forecasting an overspend of **+£1.409m**. The key underlying budget pressures include:

Older People (+£661k)

Forecast over spend on In-House Residential Care due to delays in implementing the 2013/14 budget savings target (+£325k), increase in Direct Payments over budget (+£568k) and overall forecast over spend on Domiciliary Care services (+£582k) due to an increase in demand for independent sector care.

These is also a forecast overspend on independent sector residential and nursing care (+£512k) due to lower than expected discharges than forecast (23 additional clients in placement than budgeted), this is after additional income from property charges is being received. These pressures are being reduced by a number of forecast underspends including planned delays in developing dementia services (-£248k), carers breaks (-£183k) and additional income and delays in enhancements in Rothercare (-£130k). Higher than anticipated staff turnover within Assessment & Care Management and community support plus additional income from Health (-£648k), staff vacancies within Day Care services (-£73k), additional income in Extra Care Housing (-£19k) and under spends on non-pay budgets due to the moratorium on non essential spend (-£25k).

Learning Disabilities (+£442k)

There is a forecast overspend on Day Care (+£224k) due to delays in implementation of the day care review including an increase in fees and charges, plus a recurrent budget pressure on transport. There is a forecast overspend in independent sector home care (+£98k) due to slippage in meeting an agreed budget saving. Additional admissions into residential care are resulting in a forecast overspend of +£155k. High cost placements within independent day care and community support are resulting in a forecast overspend of +£182k. These forecast overspends are partially mitigated by slippage on developing Supported Living schemes plus additional funding from health (-£116k), efficiency savings on Service Level Agreements (SLA's) for advice and information (-£60k), lower than expected increase in demand for direct payments (-£50k) and additional health and safety spend in respect of In-house residential care (+£9k).

Mental Health (-£192k)

There is a projected overspend on the residential care budget due to slippage on the budget savings plan to move clients into community support services and a continued pressure on the direct payments budget (+£177k). These are more than offset by forecast underspends in the community support budget (-£369k).

Physical & Sensory Disabilities (+£595k)

Further increase in demand for Direct Payments (+10 clients) together with recurrent cost pressure (+£634k) and a continued increase in demand for domiciliary care +£248k. These pressures are being partially offset by forecast underspends within residential and nursing care, day care, provision of equipment and savings on contracts (-£287k).

Adults Safeguarding (+£15k)

Forecast overspend due to lower than expected staff turnover and use of agency support.

Supporting People (-£83k)

Efficiency savings on subsidy contracts have already been identified against budget (-£83k).

Adults General (-£29k)

This includes the cross cutting budgets (Workforce planning and training, and corporate charges) which are forecasting an overall slight underspend based on the level of charges incurred last year.

Neighbourhoods General Fund (-£104k)

The projected year end outturn position for Neighbourhoods shows a forecast under spend of (-£104k).

The main reason for the forecast underspend is higher than expected staff turnover within Trading Standards and Licensing, savings on non pay budgets due to the moratorium on non essential spend plus additional income from the Dignity contract. The overall forecast underspend includes underspends within the Members Community Leadership Fund (-£16k) and Dispersed Units Trading Account (-£62k) which are likely to be subject to a request for carry-forward at the year end.

Public Health (-£358k)

Public Health services were transferred from Health to Local Authorities on 1 April 2013. The service is funded by a ring fenced specific grant from the Department of Health. For Rotherham this is £13.790m for 2013/14 and the service is currently forecasting an overall underspend of -£358k. The main reason is a variation in the sexual health contracts from the original budget. The grant conditions however allow for any underspend at the year end to be carried forward in a Public Health Grant Reserve.

Housing Revenue Account (HRA)

The overall forecast as at end September 2013 is that the HRA will outturn on budget with a planned (budgeted) use of its working balance (reserves) of £1.912m a reduction of £687k from the original budget.

Currently forecasts show an over-recovery of income from charges for services and facilities together with minor under spends on housing repairs and supervision and management and the cost of borrowing.

Resources Directorate (+1,041k forecast overspend)

Asset Management (+£673) – There is currently a forecast pressure of +£350k on the Land Bank within Asset Management services due to the need to keep vacant council owned properties secure until they are sold or demolished. There are also pressures across the wider Asset Management service: unbudgeted property disposal fees (+£80k), Land & Property income under-recovery (+£55k), operational costs of Community Buildings (+£16k), increased accommodation costs, including energy, (+£108k), Other service wide pressures (+£64k).

ICT – The service is currently forecasting a pressure of +£675k. This is as a result of lower than budgeted income because of reduced demand by Schools (relating to both Rotherham Grid for Learning and general IT provision); £300k and reduced spend on IT by Council services (£375k); the latter being partly as a result of the moratorium on non-essential spend.

Legal Services – A forecast overspend of +£83k due to staff cost pressures.

Internal Audit – A forecast overspend of +£44k due to staff cost pressures.

Communications & Marketing are forecasting an overspend of +£36k due to staff cost pressures.

Human Resources & Payroll are forecasting an underspend of -£168k largely in respect of staff cost savings.

Commissioning, Policy & Performance services are forecasting an underspend of -£208k mainly in respect of staff cost savings.

Procurement Team – a forecast underspend of -£8k in respect of staff cost savings.

Management savings are also forecast across the service amounting to -£86k.