

For: (x) <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 80%; padding: 2px;">Executive CLMT</td> <td style="width: 20%; text-align: center; padding: 2px;"> <input checked="checked" type="checkbox"/> <input type="checkbox"/> </td> </tr> </table> Meeting Date: 29 th April 2013 Report of: Head of Finance Report author: Dave Kempson	Executive CLMT	<input checked="checked" type="checkbox"/> <input type="checkbox"/>	Agenda Item Number: 14
Executive CLMT	<input checked="checked" type="checkbox"/> <input type="checkbox"/>		

Subject: Revenue & Capital Monitoring 2012/13 Period 11, spend to end of February 2013 (For Executive Only) Lead Executive Member(s): Wards Affected: All	Consultations: Councillors Scrutiny Stakeholders Others	(x) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
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Recommendations			
1. Executive is recommended to:			
<ul style="list-style-type: none"> i. Note the results of the current monitoring for 2012/13, and the additional underspend that helps the Council meet the financial challenge facing it in future years. ii. Agree in principle the provisional requests for budgets to be carried forward to 2013/14, subject to detailed consideration at the year end. iii. Ask for specific plans to ensure that underspends are predicted as soon as they appear likely, and that the 2012/13 outturn, when finalised, is reviewed to assess whether this shows that further savings can be put forward to help towards meeting the level of savings needed in future years. iv. Ask for a review to be included in the Executive forward plan of one-off investment opportunities that will reduce future costs and financial risks in order to help meet the objectives of the Prospectus. v. Note the provisional movements in reserves indicated by the current forecast. vi. Approve a further drawdown from the welfare reform reserve of £300,000 to be used for further preparation work in 2013/14. vii. Give the release and spend approval required for the 11 capital projects shown below. 			
<u>Dept</u>	<u>Item No</u>	<u>Description</u>	<u>Amount</u> <u>Funding Source</u>
C&L		Langham House East, Mill St	£10,800 S106 Agreement
C&L		Tokko	£233,800 3 rd Party Grant
C&L		LLRC Investment	£150,000 RCCO
C&TS	18a	Desktop Equipment Replacement	£88,500 RCCO
E&R	10	Highways Health & Safety	£3,000 3 rd Party Grant
E&R		Town Centre Transport Scheme	£200,000 RCCO
E&R		Chaul End Lane Play Area	£1,730 RCCO
E&R		Marsh Road CCTV	£10,000 RCCO
HRA	6	Bathroom Refurbishments	£40,400 RCCO
HRA	7	Stock Survey – Structures	£3,500 RCCO
HRA	12	Marsh Farm Central Area	£100,000 RCCO

Background

2. A balanced budget was set for 2012/13, incorporating budget savings of £16.2m. Regular monitoring of spend throughout the year has delivered services within budget and identified further savings in year which will help meet the increasingly demanding financial challenges facing the Council in future years.
3. While the Council is legally required to budget and monitor its finances on an annual basis, the challenge it faces is to manage ongoing reductions in Government support in the medium and long term. This is now even more difficult than at the time of setting the 2013/14 budget and medium term plan, given the recent announcement that the Treasury will require an additional 10% savings from local government (and all 'unprotected' spending departments) in 2015/16.
4. The Council is addressing this by the development of the 3 year Prospectus, and its medium term financial plan, and the 2012/13 monitoring has to be seen in this context, rather than on its own. If all the savings put forward for the next three years in the 2013/14 Budget Report are achieved in full, the Council is £5.1 million short of its current 2015/16 target and £32.5 million short of its 2017/18 target. A further reduction of 10% in general grants from 2015/16 increases that year's deficit to £10.5 million, and the 17/18 deficit to £46 million. Therefore additional savings now need to be seen, and used, in that context. Additional ongoing savings will help bridge the future gap. Additional one-off savings can be used to reduce the risks of future costs – either by cost-effective investment to keep ongoing costs down, or as reserves to mitigate significant future risks. It is therefore suggested that a review of investment opportunities is undertaken as part of the 2012/13 financial year end processes in order to bring forward options for one off investment to the Executive that are aimed to strengthen the financial position for the future, to minimise financial risks and reduce cost that would otherwise be incurred on an ongoing basis.

The current position

General Fund Revenue Budget

Summary (Appendix A)

5. This report summarises the eleventh and final monitoring exercise for 2012/13. In a number of cases it reflects the early introduction of savings proposals approved by Executive in the period from November to February, and hence the significantly improved forecast gives cause for optimism in terms of the effective implementation of the 2013/14 budget savings.
6. The final forecast indicates a net underspend of £6.236 million across the General Fund in 12/13, after allowing for the provisional requests to carry forward budgets, and after provisional movements in specific reserves for the year.
7. The current position is a net increase of £1.626 million from the position reported to the Executive at the 3rd Quarter. Analysis of the cumulative position by department is shown at Appendix A, with the changes since Qtr 3 shown in the table on the next page. £902,000 of forecast savings previously grouped at total LBC level have now been allocated across departments.

Variations to Budget by Department	This Monitoring Forecast £'000	Adj'd Qtr 3 Monitoring Forecast £'000	Change £'000
Chief Executive's	-47	-1	-46
Children & Learning	-1,697	-1,216	-481
Commercial & Transformation	-1,292	412	-1,704
Env. & Regeneration	-2,213	-1,035	-1,178
Housing & Comm. Living	-2,572	-2,552	-20
Central Accounts (incl. contingency & specific reserves)	-2,419	-1,109	-1,310
	-10,240	-5,501	-4,739
Provisional Budgets Carried Forward	4,004	891	3,113
T/f to Reorganisation Reserve	6,236	4,610	1,626

8. Initial investigations show that, of the £4.739million change in prediction between quarter 3 and period 11, prior to carry forward requests, £2million relates to items already included in the 2013/14 budget and is therefore early implementation, and the remainder, other than £62k additional savings arising from the CCTV contract procurement, which will help the future position, relates to one-off items in 2012/13 only, many of which relate to requests for carry forward to 2013/14.
9. Of the total monitoring variations throughout the year, around £4.5million is estimated to arise from items that are reflected in the 2013/14 savings, £4.7million from one offs, of which £4million is requested for carry forward, and £1million requires a more in depth review to see if it can be used to give further ongoing savings to help towards meeting the medium term deficit. It is suggested that the further review be part of an overall assessment of the final outturn position in 2012/13, to compare the underspends with the 2013/14 savings and determine where additional savings can be made.
10. It is also suggested that a review is undertaken of the outturn prediction process, alongside other financial improvements recommended in previous years by the external auditor, and the carry forward requests make provision for a one-off resource to achieve this.

Departmental Forecasts

- a. Chief Executives (Appendix B) – an underspend of approx. £47,000, an increase of £46,000 compared to Qtr 3 results. £17,000 of this underspend has provisionally been identified as amounts requested to be carried forward to 2013/14.
- b. This mainly relates to £43,000 set aside for meeting 12/13 transformation targets which is no longer required and other small variances across the Department totalling approx £3,000.
11. There are two carry forward requests submitted, one for c£8,000 in respect of Area Committee Grants and one for c£9,000 in relation to the African Caribbean Strategic Partnership where this payment, although approved by the Leader of the Council, has been delayed until development work is completed
12. Children & Learning (Appendix C) – forecast underspend of approx. £1.697 million, an increase of £481,000 compared to Qtr 3 results. £1.585 million of this underspend has provisionally been identified as amounts requested for carry forward to 2013/14.

The main underspend variations accounting for this are:

- Early Intervention Grant - £207,000 has been returned from children's centres relating to excess carry forwards that the centres were holding and are now unable to spend. £215,000 resulting from a delay in setting up the Stronger Families Initiative. £226,000 relates to vacant posts as there has been a delay in recruitment. £135,000 relating to 2 year old funding and providing additional placements, where a carry forward request has been submitted. £58,000 relating to Children's Centre Outreach work which has been funded from another source.
- Traded Services – this is expected to exceed income targets by £335,000 relating to education psychologists, education welfare, governor services, music service, primary/secondary school improvement and SCI team.
- Children's with Disabilities Care £264,000 – this is as a result of a reduction in the number of expensive respite placements made, there are currently 5 children in placement which is a reduction of 3 children from previous years. In addition there has been a reduction in the anticipated level of demand for both home support care packages and direct payments.
- Schools Redundancy £99,000 – there has been minimal requirement from the schools due to re-organisation.
- Youth Offending Service Pooled Budget £781,000 – This consists of £281,000 contingency budget which has built up over a couple of years and is due to prioritising which of the partners contributions need to be spent first as carry forward of their funding is not permitted. £500,000 relates to under spends from this year but again relates to prioritising which partner contributions are spent first. As this is a pooled budget any under spend excluding the partner contributions as mentioned above, will need to be carried forward.
- Local Safeguarding Pooled Budget – a £144,000 under spend is being reported due to Child Death Review and Serious case review budget not being required. As this is a pooled budget any under spend will need to be carried forward.

13. The main budget pressures & overspends are:

- Looked After Children £497,000 – This is due to a number of reasons but mainly there has been a net increase of 19 placements in agency fostering which are more expensive than placing children with our own carers which since April has seen a fall of 15 placements. The residential out of borough placements budget has seen an average placement cost rise from £2,595 per week when the budget was set to £3,013 per week currently. With 14 children in this type of placement this is a contributing factor to the large overspend.
- School and Post 16 Transport £250,000 – journeys are now being coded to the correct budget, in the past transport charges have been coded to numerous individual budgets. In addition the inflation factor is not known at the time of budget setting therefore it was set lower than actually needed. There has also been a requirement to provide additional new routes.
- Children's Legal Services £83,000 – relating to an increased number of children coming to care, increase in the number of child protection orders and increased usage of counsel which is court ordered.
- Interpretation and Translation charges £83,000 - children's services has seen an increase in demand for these services.
- Special Guardianship Orders £61,000 – relating to an increase of 5 placements from 47 children in April to 56 in February.

14. Commercial and Transformation Services (Appendix D) – forecast underspend of £1.292 million £448,000 of this underspend has provisionally been identified as amounts required to be carried forward to 2013/14.
Since Quarter 3 there has been an improvement of £1.7m (£0.7m of which is a transfer to Housing and Community Living). The main reasons for these variances are set out below
- Fixed Assets - £842k underspend, an improvement of £726,000 since Quarter 3 - A review of expenditure on the Landlords Accounts has enabled capitalisation of approximately £208,000. A policy has been deployed since the overspend pressure identified during Quarter 3 to significantly reduce the number of external technical advisers commissioned leading to an underspend of £340,000, the majority of which relates to the Programme Delivery Team (£230,000) with contributions from Commercial Investments and Developments (£60,000), Design & Maintenance (£40,000) and the Commercial & Property Team (£10,000). There is a reduction in spend on Town Centre CCTV of £118,000, partly due to the letting of the new CCTV contract in Feb (£87,000) and partly due to the reduced cost of maintenance (£31,000). Finally there has been an increase in income generated from LLA Ltd - £60,000 for the cost of office space in Apex House for 12/13 and £27,000 in relation to strategic property advice provided in relation to the Business Park. There is a carry forward request of £95,000 to pay for support for income generation
 - Procurement & Shared Services - £8,000 overspend, improvement of £75,000 since Quarter 3 - This is mainly as a result of holding 2 Commissioning Programme Manager posts vacant (£60,000) and the ICT contract costing slightly less than budgeted.
 - Human Resources and Legal Services - £497,000 underspend, improvement of £341,000 since Quarter 3 - There has been reduced expenditure on employees of £150,000, increased income from trading with schools £107,000, a £21,000 underspend in relation to Equal Pay and the Corporate Training budget is underspent arising from delays in delivery £65,000. Carry forward requests have been submitted in relation to: Corporate Training £20,000 and for the successful delivery of the Trent Self Service project £208,000.
 - Revs & Bens - £247,000 overspend, improvement of £718,000 since Quarter 3 - This is mainly due to a transfer of £659,000 to Housing and Community Living in relation to the cost of stays in B&B accommodation in excess of the amount that can be claimed in housing benefits. In addition the recovery of overpayments has improved
15. Environment & Regeneration (Appendix E) – forecast underspend of £2.214 million, an increase of £1.177 million compared to Qtr 3. £1.36 million of this underspend has provisionally been identified as amounts required to be carried forward to 2013/14.
16. £200,000 is intended to be used as a Revenue Contribution to Capital Outlay (RCCO) for the Town Centre Transport Scheme to satisfy the funding condition for the scheme that Luton Borough Council must provide a direct financial contribution of 5%. This has already been reflected in the capital programme approved by Council in February 2013. This will leave a net underspend of £2.012 million.

The main variations since quarter 3 are summarised in the table below.

Head of Service	Ref.	Service Area	Description	£'000
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B&CS	A1	All	Employee costs - a further underspend has arisen as a result of preparations for achievement of approved 2013/14 budget reductions. Where posts have become vacant, they have not been filled.	-30
B&CS	A2	Parking	CCTV enforcement contravention levels continue to be above predicted volumes although there are recent signs that these are beginning to drop.	-20
B&CS	A3	Economic Development	Business Support Fund - due to staff movements it has not been possible to fully spend this important budget. A request will be made to carry this forward to 13/14	-81
B&CS	A4	Licensing	Falling volumes of renewals and new licences reflects the continuing downturn in the economy. Continued decline will require the service level provision to be reviewed.	65
P&T	B2	Development Control	Major applications for the airport, Napier Park and University library have been received. However, the majority of the work will be undertaken next year, so fees will be carried forward	42
P&T	B4	Strategic Planning	The Local Plan is behind schedule by approx 6-9 months. Carry forward will be requested	-68
P&T	B5	Highways Development	Regional Permit Scheme - income has improved enabling the previously reported underachievement to be reduced	-17
P&T	B6	Transportation	The approval of the TCTS and M1 J10a projects has taken longer than anticipated leading to a higher charge to revenue than originally estimated.	136
P&T	B7	Research & GIS	Work to deliver the new corporate GIS software has progressed but won't be completed until early in 2013/14. A carry forward request will be made.	-72
E&SS	C3	Waste disposal	Waste volumes have continued to stay lower than estimated, and more waste was sent for treatment in Feb and March than previously assumed.	-255
E&SS	C5	Waste disposal	Consultants - a further underspend has been reported but a carry forward request will be made as work on the new waste management contract and strategy needs to start soon.	-54
E&SS	C6	Cleansing	Transport costs - driver training has resulted in fuel efficient driving. Fuel prices have also been more stable this year resulting in an underspend.	-129
E&SS	C7	Cleansing	Vacant posts were kept unfilled whilst a decision was awaited on the outcome of the WCSS bid.	-58
E&SS	C8	Parks	Vacant posts were kept unfilled in readiness for the Parks restructure and the TUPE'd employees from OCS	-54

17. In addition, a number of other areas are reporting smaller variations, some of which are explained in the critical savings and volatile budgets report.

18. Housing and Community Living (Appendix F) – forecast underspend of approx. £2.572 million. An increase of £20,000 compared to Qtr 3. £593,000 of this underspend has provisionally been identified as amounts requested to be carried forward to 2013/14.
- Adult Social Care - The predicted under spend has increased by a further £300,000 from Quarter 3. This is primarily due to recovery of money held in direct payment accounts and the delayed implementation of the Carers and Assistive Technology projects, the latter of which are subject to carry forward requests. Early implementation of projects to reduce costs, including preventive action, negotiation with providers and restructuring of services has resulted in an overall net projected saving for the year of £1.995 million. There are also a number of transactions to be finalised from the closedown of the Primary Care Trusts that may affect the final outturn position.
 - Housing - The net cost of temporary accommodation for homeless families is £517,000 more than previously reported, due to the reallocation of Housing Benefit payments above the subsidy threshold and an increase in provision against bad debt.
 - Community Living - Expenditure on wider works relating to the Aquatic Centre is not yet complete, and the remaining budget of £142,000 is being requested as a carry-forward to complete these works in the new year.
19. Critical Savings and Volatile Budgets (Appendices H & I)
£16.2 million of savings are committed in to the 12/13 budget. A significant proportion of these were assessed as being achieved at the start of the financial year, due to measures already in place. 33 of the savings requiring further action or review over the course of the year have been specifically monitored and reported each quarter. In addition, 19 volatile service budgets have also been specifically monitored.
The final monitoring indicates that 1 of the savings (1 amber) and 6 of the volatile budgets (6 red) are over budget. This is broadly similar to the position reported at Quarter 3. All variations shown on the appendices are included within the overall forecasts for each department shown above.
20. Corporate Accounts & Crosscutting Issues
- Contingencies & General Grants – £1.792 million forecast underspend.
There has been no call on the council's general contingency budget this year and the £1.66 million is declared as a surplus. £132,000 of additional general grant has also been received, mainly in respect of a government correction to the formula grant receivable in 12/13.
 - £2.3 million of budget provision has been included in 12/13 to cover the accrual of staff severance costs in 12/13. This is still an outline estimate that will need to be firmed up over the coming weeks by identifying the costs relating to those staff at risk of redundancy.
 - Interest & Capital – forecast underspend of £1.099 million, an increase of £27,000 compared to Quarter 3. This relates to a small amount of additional interest on investments identified at the final review of the year.
21. Provisional Carry Forward Budgets to 2013/14 (Appendix J)
The scheme of devolved financial management allows for managed, predicted underspends to be carried forward to 2013/14. This is intended to cover work originally planned for, or committed in, 2012/13. Appendix J shows 46 requests made to date, totalling around £4 million. They will be subject to further review when the final outturn position for the year is confirmed. Final recommendations on the carry forwards will be made as part of the

provisional outturn report to Executive on 10th June 2013.

22. Provisional Statement of Movements in Reserves (Appendix K)

The final monitoring of each year requires a statement showing the forecast movements in reserves.

- Specific Reserves - £1.5 million has been used within the approved budget for 12/13, mainly relating to budgets brought forward from 2011/12.
£4.4 million net has been identified within the budget forecast as contributions to specific reserves, including £4 million of short term additions for the provisional carry forwards to 2013/14. Several repayments of advances previously made to enable Invest to Save projects have also been included, together with the forecast saving on 2012/13 energy costs, currently set aside for future energy conservation projects.
- Reorganisation Reserve – The remaining balance across the general fund accounts has been accumulated to date as contributions to the Reorganisation Reserve. However, given the scale of the current capital programme, it is suggested that a prudent sum is set aside to cover any consequent risks and a transfer of £15 million is proposed from the reorganisation reserve to a new Major Projects Reserve.

23. Housing Revenue Account Budget (Appendix G)

A Forecast underspend of £1.557 million, an increase of £1.394 million compared with Quarter 3.

Expenditure on planned and responsive repairs has underspent by £1.4m against the budgeted cost of £10.1m. This has been achieved through efficiencies in the cost and volume of work under the budget set on introduction of the new Self Financing regime, based on the original Asset Management Plan.

24. Schools Budget (memo only)

DSG Central Expenditure – forecast underspend of £2.147 million, an increase of £893,000 compared to Qtr 3.

The forecast underspends are within the following areas:

Nursery Education £381,000, Non-delegated Special £206,000, Non-delegated Secondary £370,000, Non-delegated Primary £378,000, Special Recoupment £182,000.

Individual School budgets

There is likely to be an increase in school balances at the end of 2012-13. The latest monitoring carried out by School Financial Advisers indicates a likely rise to £16m, despite forecasts from schools indicating a fall to £14m.

The rise in balances is not unexpected, given the current changes to school funding and the potential losses that Luton schools may face as a result of the introduction of a national funding formula which the Government is committed to introducing in 2015-16.

Schools in Deficit - Recovery plans in place

There is 1 school, Putteridge High School, which has a licensed deficit. The school is subject to rigorous monthly monitoring visits by the Finance Manager, Children and Learning. There is an expectation that the school is ahead of the target set for 2012-13 under the terms of the licensed deficit plan.

25. Shadow Public Health Budget (memo only)

No change from the position reported at Quarter 3, with a balanced shadow budget forecast

26. CAPITAL PROGRAMME

General Fund Capital Projects

The final capital monitoring summary is shown at Appendix L followed by each department's individual statement (Appendices M to Q).

Summarised variations for the General Fund this quarter:

Projects Rephased	-£9.4 million
Reduced Cost	-£0.1 million
Projects Advanced	£1.6 million
New Projects	<u>£0.2 million</u>
Net Reduction in Spend	- <u>£7.7 million</u>

Children & Learning (Appendix M) - net decrease in forecast spend of £307,000 as below:

- An underspend of £150,000 on LA Capital Maintenance is due to projects within schools being delayed until Easter.
- A reduction of £1.1 million on Basic Need is a combination of Stopsley Primary and Lady Zia Wernher projects being delayed until after Easter and Section 106 funding being spent.
- The reduction of £157,600 in NDS modernisation is as a result of being linked with a scheme relating to a school who have now paid their contribution.
- There is an £400,000 variation on Devolved Formula Capital which relates to school driven initiatives, this information has not been available to date and will aim in future to identify works, but restructuring and reduced resources make it difficult.
- An increase of £644,800 on Lealands High School construction is due to project being ahead of schedule.

27. Commercial and Transformation Services (Appendix N) - P11 forecast net reduction in forecast capital spend of £2.009 million

- Fixed Assets - the majority of the reduction relates to timing issues including delays caused by bad weather (£1.4 million) but also where the results of assessments are awaited to enable prioritisation (£226,000). There have been increased costs in relation to Asbestos Removal in the Town Hall but this is being funded by reducing other budgets in the Fixed Asset Capital programme.
- In ICT there is slippage of £699,000 due to various delays that are difficult to control including the delay in the movement of the data centre from November to April; rephasing of the telephony strategy review (due to be signed off in the next few weeks) and the secured handheld device project has been delayed pending the results of agile working PMO project which should now be implemented by the end of May.
- Lastly, the base provision made in the capital programme for desktop replacement is for the replacement of a standardised menu of equipment. Where departments request the purchase of additional or different items, the policy is for departments to cover the additional capital cost through a contribution from their own revenue budgets. Through a revenue contribution to capital outlay. These contributions (item 18a amounting to £88.5k) have been accounted for within the revenue forecast for Period 11 and do not therefore represent a further call on revenue resources.

28. Environment & Regeneration (Appendix O) – net reduction in forecast spend of £4.9 million

The main reasons for this are:

- a rephasing of £4.282 million on the Luton Dunstable Busway (item 5). The bad weather has delayed progress which has reduced the amount that will be paid by the year end. In addition, claims from the contractor are being challenged and the NEC Project Manager has assessed that the full amount claimed by the contractor is not due to them. The full grant has been claimed from the Department of Transport for the project.
- a rephasing of £200,000 on the Town Centre Transport Scheme (item 4). This relates to expenditure on the project being capped until the full approval decision is received from DfT. This reduces the Council's exposure to risk.
- a rephasing of £156,000 on the cremator mercury abatement (item 16). This is because no further payment will be made to the contractor until the commissioning and testing have been concluded satisfactorily.
- a rephasing of £115,000 on M1 J10a Design & Preliminary works (item 14). This reflects the prolongation of negotiations with BIS in agreeing the final terms of the Grant Offer Letter. Only essential spend is being incurred to reduce the Council's exposure to risk.

29. One item requires release and spend approval totalling £3,000. The project came in at £20,000, and the £3,000 increase will be covered by external funding.

30. The Appendix also outlines the key issues emerging from the major transport projects at this time.

31. Housing & Community Living general fund (Appendix P) – net reduction in forecast spend of £533,700

32. This primarily relates to the Affordable Housing Programme being rephased into 2013/14 as new sites have not been identified to use the ring-fenced funds available.

33. Housing Revenue Account Capital Projects (Appendix Q) – net reduction in forecast spend of £379.7k

34. There has been rephasing to 2013/14 for building 4 new bungalows at Abbotswood Road, with the work expected to be completed by summer 2013. There has also been a rephasing on boiler replacements and kitchen refurbishments to 2013/14.

Goals and Objectives

35. To advise members of the Council's final financial forecast for 2012/13

Proposal

Key Risks

The ongoing effect of underlying cost pressures on the medium term budget and the continued reduction in grant support from central government.

Consultations

Appendices and additional background papers attached:

Appendix A - Revenue Monitoring Summary

Appendices B to K – Departmental Revenue Statements, Carry Forwards & Reserves
Appendix L – Capital Monitoring Summary
Appendices M to Q – Departmental Capital Statements

IMPLICATIONS

		Clearance – agreed by:
Legal	There are no legal implications to the report.	17 th April 2013
Finance	Detailed in the main body of the report	Head of Finance, 12 April 2013
Integrated Impact Assessment (IIA) – Key Points		
Equalities/ Cohesion/Inclusion (Social Justice)	There are no equalities implications to the report	Maureen Drummond, Social Justice Adviser, 12 th April 2013
Environment	There are no environmental implications to the report.	Strategy & Sustainability Officer, 17 th April 2013
Health	There are no issues arising from the Health ‘shadow’ budget and no Health implications arising from the report.	Public Health, 17 th April 2013
Community Safety		
Staffing		
Other		

FOR EXECUTIVE ONLY - Options:

- (a) To approve the recommendations set out in this report.
- (b) Consider alternative use of the forecast underspend identified in the monitoring