

CABINET	AGENDA ITEM No. 7
23 JULY 2018	PUBLIC REPORT

Cabinet Member(s) responsible:	Cllr David Seaton, Cabinet Member for Resources	
Contact Officer(s):	Peter Carpenter, Acting Director of Corporate Resources Kirsty Nutton, Head of Corporate Finance	Tel. 452520 Tel. 384590

BUDGET CONTROL REPORT MAY 2018

RECOMMENDATIONS	
FROM: Corporate Director: Resources	Deadline date: 13 July 2018
<p>It is recommended that Cabinet notes:</p> <ol style="list-style-type: none"> 1. The Budgetary Control position for 2018/19 at May 2018 includes a £4.904m overspend position on the revenue budget. 2. The Key variance analysis and explanations, is highlighted in Appendix A. 3. The estimated reserves position for 2018/19 outlined in Appendix B 4. The Risks highlighted within the Budget are highlighted in Appendix C. 	

1. ORIGIN OF THE REPORT

- 1.1. This report is submitted to Cabinet following discussion by the Corporate Management Team (CMT).

2. PURPOSE AND REASON FOR REPORT

- 2.1. This report comes to Cabinet as part of the Council's agreed process within the Budget and Policy framework that requires Cabinet to initiate and consider financial strategy and budget proposals in order to set a balanced budget for the forthcoming financial year.
- 2.2. This report provides Cabinet with an update of the May 2018 Budgetary Control position.
- 2.3. This report is for Cabinet to consider under its Terms of Reference No. 3.2.1 'To take collective responsibility for the delivery of all strategic Executive functions within the Council's Major Policy and Budget Framework and lead the Council's overall improvement programmes to deliver excellent services' and 3.2.5 'To review and recommend to Council changes to the Council's Constitution, protocols and procedure rules'.

3. TIMESCALE

Is this a Major Policy Item/ Statutory Plan	Yes	If yes, date for Cabinet meeting	23 July 2018
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4. MAY 2018 BUDGETARY CONTROL- REVENUE

- 4.1. The revenue budget for 2018/19, agreed at Full Council on 7 March 2018, was approved at £147.456m.

	£m
Approved Budget 2018/19	147.456
Use of reserves per MTFS	4.231
Revised Budget 2018/19	151.687
Drawdown of reserves during 2018/19	0.448
Revised Budget 2018/19	152.135

- 4.2. The 2018/19 year-end outturn position, is currently forecast to be £4.904m over spent. This is based on reported departmental information as at the end of May 2018, in comparison to a breakeven position reported at the end of April 2018. This forecast overspend is presented very early in to the 2018/19 financial year, however where risks are highlighted within this report, CMT are putting plans in place to mitigate these as far as possible.
- 4.3. The biggest financial pressure the council is facing is in relation to children's social care. In 2016 TACT was awarded a 10 year contract to operate our fostering and adoption services, together with family group conferencing and providing support to carers under Special Guardianship Orders. The new Peterborough Permanency Service went live on 1st April 2017.

At the heart of this new arrangement is the expectation that TACT will be able to use their specialist fostering knowledge to increase the recruitment of fostering households and encourage more carers to accept some of our more challenging older children and young people who have traditionally been more likely to be placed with more expensive agency or even in residential care. In so doing, the unit costs associated with care placements will reduce, delivering savings to the Council and funds that TACT can use to re-invest in local service delivery.

It is fair to say that the first year of operation was challenging owing to the increased numbers of children in care nationally and locally, and the impact this has had on placement availability. This has resulted in an on-going likelihood that there will be pressures in the children's placement budget. A separate report providing further detail will be presented at this Cabinet meeting.

- 4.4. The summary budgetary control position is outlined in the following table:

	Budget 2018/19	Cont. from reserves	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserves	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Movement
Directorate	£000	£000	£000	£000	£000	£000	%	£000	£000
Chief Executives	1,598	0	1,598	1,598	0	0	0%	0	0
Governance	4,702	0	4,702	4,631	0	(71)	-2%	16	(87)
Growth & Regeneration	23,910	0	23,910	24,459	0	549	2%	(94)	643
People & Communities	84,643	250	84,893	88,952	0	4,059	5%	0	4,059
Public Health	(126)	198	72	72	0	0	0%	0	0
Resources	36,960	0	36,960	37,327	0	367	0%	0	367
Total Expenditure	151,687	448	152,135	157,039	0	4,904	3%	(78)	4,982
Financing	(151,687)	(448)	(152,135)	(152,135)	0	0	0%	0	0
Contribution to Capacity reserve	0	0	0	0	0	0	0%	0	0
Net	0	0	0	4,904	0	4,904	0%	(78)	4,982

4.5. Further information is provided in the following appendices:

- Appendix A – Detailed revenue budgetary control position and explanation of Key variances and risks
- Appendix B – Reserves position
- Appendix C – Budget Risk Register

Appendix A – Detailed Revenue Budgetary Control position and explanation of Key Variances

Chief Executives

	Budget 2018/19	Cont. from reserve	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserve	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Movement
Budget Group	£000	£000	£000	£000	£000	£000	%	£000	£000
Chief Executive	244		244	244		0	0%	0	0
HR	1,354		1,354	1,354		0	0%	0	0
Total Chief Executives	1,598	0	1,598	1,598	0	0	0%	0	0

There are currently no variances forecast in the Chief Executive's area.

Governance

	Budget 2018/19	Cont. from reserve	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserve	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Movement
Budget Group	£000	£000	£000	£000	£000	£000	%	£000	£000
Director of Governance	377	0	377	348	0	(29)	-8%	0	(29)
Legal Services	1,616	0	1,616	1,614	0	(2)	0%	0	(2)
Constitutional Services	2,053	0	2,053	2,008	0	(45)	-2%	16	(61)
Performance & Information	176	0	176	171	0	(5)	-3%	0	(5)
Coroners Service	480	0	480	490	0	10	2%	0	10
Total Governance	4,702	0	4,702	4,631	0	(71)	-2%	16	(87)

The Governance department currently has no significant variances.

Growth & Regeneration

	Budget 2018/19	Cont. from reserve	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserve	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Movement
Budget Group	£000	£000	£000	£000	£000	£000	%	£000	£000
Development and Construction	190	0	190	190	0	0	0%	0	0
Director, OP & JV	(63)	0	(63)	(63)	0	0	0%	28	(28)
Peterborough Highway Services	9,199	0	9,199	9,349	0	150	2%	35	115
Sustainable Growth Strategy	1,469	0	1,469	1,469	0	0	0%	0	0

	Budget 2018/19	Cont. from reserve	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserve	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Movem ent
Budget Group	£000	£000	£000	£000	£000	£000	%	£000	£000
Waste, Cleansing and Open Spaces	12,269	0	12,269	12,020	0	(249)	-2%	(157)	(92)
Westcombe Engineering	93	0	93	93	0	0	0%	0	0
Corporate Property	1,506	0	1,506	1,506	0	0	0%	0	0
Resilience & Health & Safety	250	0	250	205	0	(45)	-18%	0	(45)
City Centre Management	318	0	318	554	0	236	74%	0	236
Marketing & Communications	254	0	254	296	0	42	17%	0	42
Parking Services	(2,405)	0	(2,405)	(1,978)	0	427	-18%	0	427
Regulatory Services	676	0	676	664	0	(12)	-2%	0	(12)
Service Director Environment & Economy	154	0	154	154	0	0	0%	0	0
Total Growth and Regeneration	23,910	0	23,910	24,459	0	549	2%	(94)	643

Currently the Growth and Regeneration department is forecasting £0.549m overspend.

Peterborough Highway Services

Street lighting energy costs are budgeted to reduce as the Street Lighting LED Programme replaces the old lighting with more energy efficient units. The savings are taking longer to deliver than originally envisaged, and combined with energy price increases, this is leading to an overspend of £0.148m

Waste, Cleansing and Open Spaces

Income from electricity sales at the Energy from Waste facility is currently higher than budgeted leading to a favourable forecast of £0.237m. This is due to the performance of the plant and the escalating energy prices which offsets the pressure that the council is seeing on the electricity that it buys.

Final earnings for 2017/18 income at the Energy from Waste plant have also now been confirmed and this was higher than expected by £0.177m

The new Household Recycling Centre is now due to open early 2019, therefore the budgeted investment is not fully required in 2018/19 saving £0.120m. However at the Materials Recycling Facility fees for legal advice and support for resolving contract issues, together with claims for waste contamination and increased fees are expected to cost an additional £0.350m creating a pressure.

City Centre Management

The level of income from Market stalls and the pedestrian area will be £0.151m lower than budgeted as, although this brings a net income to the council, the target for this is currently unachievable. A promotional discount to bring in new stall-holders has resulted in 5 new traders, and the income position will be monitored throughout the year.

Corporate Property

The budget includes income targets for letting space at Sand Martin House, and for the proposed car parking facilities there. As the council has only recently taken leasehold for these facilities, arrangements for securing this income are not yet confirmed. The council is progressing well with its plans for the letting of its existing office accommodation space.

Parking Services

At present the forecast income is £0.296m lower than the budget for off street car parking, including staff car parking. This is based on a reduction in current parking volumes.

There is also a forecast pressure relating to the costs of National Non-Domestic Rates (Business Rates) security, cleaning and Ringo (debit/credit card charges), which totals £0.131m

People & Communities

Budget Group	Budget 2018/19	Cont. from reserve	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserve	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Move ment
	£000	£000	£000	£000	£000	£000	%	£000	£000
Adults	44,725	0	44,725	44,050		(675)	-2%	0	(675)
Commissioning and Commercial Operations	13,787	250	14,037	18,612		4,575	33%	0	4,575
Children's & Safeguarding	11,137	0	11,137	11,131		(6)	0%	0	(6)
Director	256	0	256	256		0	-15%	0	0
Education	5,710	0	5,710	5,705		(5)	0%	0	(5)
Communities	8,765	0	8,765	9,000		235	1%	0	235
DSG	263	0	263	198		(65)	-25%	0	(65)
Total People and Communities	84,643	250	84,893	88,952		4,059	5%	0	4,059

Further Breakdown in to the key service areas:

Further Breakdown	Budget 2018/19	Cont. from reserve	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserve	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Movement
	£000	£000	£000	£000	£000	£000	%	£000	£000
Adults:									
ISP	32,067		32,067	32,067		0	0%	0	0
ASC Teams	7,382		7,382	7,361		(21)	0%	0	(21)
Block Contracts	6,352		6,352	6,340		(12)	0%	0	(12)
Financing	(2,565)		(2,565)	(3,202)		(637)	25%	0	(637)
Home Service Delivery Model	1,489		1,489	1,484		(5)	0%	0	(5)
Total Adults	44,725	0	44,725	44,050	0	(675)	-2%	0	(675)
Commissioning & Commercial Operations:									
Permanency Service	12,523		12,523	17,060		4,537	36%	0	4,537
Clare Lodge	(1,167)	250	(917)	(917)		0	0%	0	0
Commissioning & Commercial Operations - Other	2,431		2,431	2,469		38	2%	0	38
Total Commissioning & Commercial Operations	13,787	250	14,037	18,612	0	4,575	33%	0	4,575
Childrens & Safeguarding:									
Children's Social Care	6,868		6,868	6,863		(5)	0%	0	(5)
Childrens - Other	4,269		4,269	4,268		(1)	0%	0	(1)
Total Childrens & Safeguarding	11,137	0	11,137	11,131	0	(6)	0%	0	(6)
Director:									
Director	2,089		2,089	2,089		0	0%	0	0
Department Savings target	(1,833)		(1,833)	(1,833)		0	0%	0	0
Total Director	256	0	256	256	0	0	0%	0	0
Education:									
HTS & CSC Transport	4,001		4,001	4,001		0	0%	0	0
School Improvement Traded Service	(937)		(937)	(937)		0	0%	0	0
Education - Other	2,646		2,646	2,641		(5)	0%	0	(5)
Total Education	5,710	0	5,710	5,705	0	(5)	0%	0	(5)
Communities:									
Housing	2,397		2,397	2,463		66	3%	0	66
Cultural Services	2,373		2,373	2,623		250	11%	0	250
Targeted Youth Support Service (TYSS)	1,587		1,587	1,507		(80)	-5%	0	(80)
Prevention Enforcement Service (PES)	555		555	470		(85)	-15%	0	(85)
Communities - Other	1,853		1,853	1,937		84	-1%	0	84
Total Communities	8,765	0	8,765	9,000	0	235	2%	0	235
DSG	263		263	198		(65)	(0)	0	(65)
Total People and Communities	84,643	250	84,893	88,952	0	4,059	-5%	0	4,059

Adults- ASC Teams

Overall there is a £0.021m forecast underspend on all operational teams. Within this there is a pressure on 0-25 team and agency usage £0.137m which is currently being offset by vacancies and underspends on staffing, running costs and some additional income.

Adults- Block Contracts

An Overall underspend of 0.012m is forecast due to one off Direct Payments to Carers. Carer support is predominantly covered in ISP with services such as carers sitting services and respite.

Adults- Finance

Projects have been delayed to mitigate overspends in other People and Communities budgets.

Adults- Home Services Delivery Model

There is a £0.017m underspend on vacant posts and £0.013m overspend on commissioned surveyor work

Commissioning- Permanency Service (TACT)

The Council is forecasting to overspend by £4.537m within this area, this is the result of recently agreeing to pay TACT an additional £0.637m in relation to financial year 2017/18 and £3.9m in relation to financial year 2018-19. The overspend is the result of an increasing trend in the number of children coming in to care and the mix of placement types used. Although TACT are using their expertise to recruit foster parents and adoption placements, currently progress towards achieving a balanced placement mix is in transition and therefore there are still a number of placements with a high associated costs.

Clare Lodge

A reserve contribution of £250k has been agreed which offsets the forecast overspend arising from the delayed opening of the new High Dependency Unit. A risk exists around Occupancy levels (income) and the use of Agency staff

Commissioning and Commercial Operations- Other

A £0.044m forecast overspend is reported against Play Centres. This is as a result of the delay to Community Asset Transfers.

Children's Social Care

An underspend of £0.006m is forecast against Children's Social Care staffing. A risk exists around the use of Agency staff to cover substantive posts.

Director- Departmental Savings Target

It is assumed that all Department Savings targets will be achieved or will be offset by funnel savings.

Education- Home to School and Children's Social Care Transport

No variance reported. It isn't possible to accurately forecast Home to School transport outturn until all contracts are in place for the new Academic Year.

Communities- Housing

Housing is forecast to overspend by £0.051m. Temporary Accommodation costs are forecast to overspend by £0.112m. This is offset by a projected underspend on staffing of £0.058m

Communities- Cultural Services

Cultural Services is forecast to overspend by £0.250m. This represents the non-achievement of the 2018/19 and 2017/18 MTFS saving.

Communities- Targeted Youth Support Service (TYSS)

The TYSS is forecast to underspend by £0.100m. This comprises a forecast underspend of £0.126m on Employee costs, offset by other pressures of £0.026m.

Communities- Prevention Enforcement Service (PES)

The PES is forecast to underspend by £0.085m. This comprises a £0.074m underspend on staffing and an undersepend of £0.011m against non-staffing budgets.

Communities – Other

There is a forecast underspend of £0.017m. This comprises an underspend of £0.106m on staffing, which is offset by a £0.088m adverse variance against non-staffing budgets

Public Health

	Budget 2018/19	Cont. from reserve	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserve	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Movement
Budget Group	£000	£000	£000	£000	£000	£000	%	£000	£000
Children 0-5 Health Visitors	2,748	198	2,946	2,946	0	0	0%	0	0
Children 5-19 Health Programmes	1,849		1,849	1,849	0	0	0%	0	0
Sexual Health	1,830		1,830	1,830	0	0	0%	0	0
Substance Misuse	2,299		2,299	2,299	0	0	0%	0	0
Smoking and Tobacco	317		317	317	0	0	0%	0	0
Miscellaneous Public Health Services	1,736		1,736	1,736	0	0	0%	0	0
Public Health Grant	(10,905)		(10,905)	(10,905)	0	0	0%	0	0
Total Public Health	(126)	198	72	72	0	0	0%	0	0

Public Health savings are on track to be delivered

Resources

	Budget 2018/19	Cont. from reserve	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserve	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Moveme nt
Budget Group	£000	£000	£000	£000	£000	£000	%	£000	£000
Director's Office	112		112	108		(4)	-4%	0	(4)
Financial Services	3,299		3,299	3,287		(12)	0%	0	(12)
Programme Management Office	139		139	139		0	0%	0	0
Capital Financing and Capital Receipts	18,321		18,321	17,950		(371)	-2%	0	(371)
Corporate Items	4,763		4,763	4,763		0	0%	0	0
Peterborough Serco Strategic Partnership	5,681		5,681	5,876		195	3%	0	195
ICT	5,255		5,255	5,823		568	11%	0	568
Energy	780		780	780		0	0%	0	0
Cemeteries, Cremation & Registrars	(1,390)		(1,390)	(1,399)		(9)	1%	0	(9)
Total Resources	36,960	0	36,960	37,327	0	367	1%	0	367

Capital Financing and Capital Receipts

The Capital Financing forecast outturn has been based on raising new loans of £133m to fund capital expenditure, this is based on the information known to date. As outlined in Tranche 1, it is expected for this requirement to reduce in future months due to reprofiling of the capital programme to a more deliverable level of £100m, however exact details are to be confirmed. There have been delays with regards to the Norlin loan linked to the timing of the development at Fletton Quays which has resulted in less income for the year being forecast compared to budget for the interest payments on this loan. Overall the Capital Financing is forecasting an underspend of £0.371m as capital receipts are forecast to be on track due to the cash receipt of Tesam in April 2018.

Peterborough Serco Strategic Partnership

£195k pressure due to Annual Delivery Plan (ADP) these costs relate the costs of the projects for the first quarter of the year, however these are currently under review.

ICT

Savings expected to be generated through the implementation of a technology platform across Social Care (PeopleToo) now not expected to be achieved as planned, creating a £0.137m pressure. The budgeted return on loan to partners to deliver this project has also not materialised as planned creating a £0.131m pressure

Savings targets in relation to Digital Roadmap project, including guaranteed resale income and also savings through decommissioning ICT Legacy systems and departmental efficiencies are not expected to be fully achieved, causing a £0.300m pressure.

Financing

The following table show how the Council's expenditure is funded via council tax, business rates, non-specific grants and use of reserves.

	Budget 2018/19	Cont. from reserves	Revised Budget 2018/19	Forecast Spend 2018/19	Cont. to reserves	Forecast Variance 2018/19	Forecast Variance 2018/19	Previous Month Variance	Movem ent
Budget Group	£000	£000	£000	£000	£000	£000	%	£000	£000
Council Tax	(68,110)		(68,110)	(68,110)		0	0.00%	0	0
Council Tax - Adult Social Care precept	(5,328)		(5,328)	(5,328)		0	0.00%	0	0
NDR Income	(45,465)		(45,465)	(45,465)		0	0.00%	0	0
NDR Levy	216		216	216		0	0.00%	0	0
NDR S31 grants	(3,128)		(3,128)	(3,128)		0	0.00%	0	0
NDR Tarriff	2,370		2,370	2,370		0	0.00%	0	0
Revenue Support Grant	(15,056)		(15,056)	(15,056)		0	0.00%	0	0
Parish Precept	(586)		(586)	(586)		0	0.00%	0	0
New Homes Bonus	(5,152)		(5,152)	(5,152)		0	0.00%	0	0
Section 31 Grant	(5,742)		(5,742)	(5,742)		0	0.00%	0	0
Contribution from/to Grant Equalisation Reserve	(4,231)		(4,231)	(4,231)		0	0.00%	0	0
Contribution from/to Reserves	0	(448)	(448)	(448)		0	0.00%	0	0
Contribution to Capacity Reserve (bottom line underspend)	0		0	0		0	0.00%	0	0
Collection Fund - Council Tax	(1,188)		(1,188)	(1,188)		0	0.00%	0	0
Collection Fund - NDR	(287)		(287)	(287)		0	0.00%	0	0
Total Financing	(151,687)	(448)	(152,135)	(152,135)	0	0	0.00%	0	0

Appendix B - Reserves

The Council's departmental reserves and the capacity building reserve are monitored throughout the year and feed into the budget setting process accordingly. The next table summarises the expected balance for all reserves for 2018/19 to 2021/22

Out of the total reserves balance only £20.6m is deemed available or uncommitted, due to restrictions placed on the remaining reserves.

Summary of Reserves	Balance Brought Forward 1.4.18 £000	Cont. from reserves £000	Cont. to reserves £000	Movement between reserves £000	Forecast Balance 31.03.19 £000	Forecast Balance 31.03.20 £000	Forecast Balance 31.03.21 £000
General Fund Balance	6,000	0	0	0	6,000	6,000	6,000
Available Reserves							
Capacity Building Reserve**	12,714	-6,544	4,450	0	10,620	10,585	10,585
Grant Equalisation Reserve*	8,445	-4,231	0	0	4,214	4,214	4,214
Development Equalisation Reserve	1,233	-1,233	0	0	0	0	0
Departmental Reserve	5,197	-4,295	0	0	902	902	902
Subtotal	27,589	-16,303	4,450	0	15,736	15,701	15,701
Ring-Fenced Reserves							
Insurance Reserve	4,936	0	0	0	4,936	4,936	4,936
Schools Capital Expenditure Reserve	1,208	0	0	0	1,208	1,208	1,208
Parish Council Burial Ground Reserve	51	0	0	0	51	51	51
Hackney Carriage Reserve	203	0	0	0	203	203	203
School Leases Reserve	243	-15	0	0	228	178	178
Future Cities Reserve	240	-240	0	0	0	0	0
Public Health Reserve	428	-198	0	0	230	230	230
Subtotal	7,310	-453	0	0	6,857	6,807	6,807
Total Available and Ring-Fenced reserves and General Fund Balance	40,899	-16,756	4,450	0	28,593	28,508	28,508

* £4.2m drawn down per approved 2018/19 MTFS

** Capacity Building Reserve

- May be used to finance transformational costs associated with delivery of savings plans outlined in Tranche 1 of the 2019/20 – 2021/22 MTFS
- £4.2m of Capital receipts will be transferred to Capacity reserve during 2018/19.
- The forecast overspend in 2018/19 of £4.9m will be required to be funded from the Capacity reserve.

Appendix C – Budget Risk Register

The following table highlights the risks which have been identified within the 2018/19 Budget

Dept	Risk	Description	Rag rating	£000	Preventative Management Action taken, or planned
Resources	PSSP Indexation	The indexation claim on PSSP contract is still under negotiation with Serco.	Amber		Talks are still in progress and hope to have a better view of position and impact at end of next month
Resources	ADP resource plan	There are BTSI costs within the core PSSP contract that were assumed to be rechargeable as part the ADP resource plan. Some dispute over funding means this needs to be assessed and there is a risk of no funding built in to meet the current costs.	Amber		Budget Manager working to gain an understanding the original position on what was in the core fee and what the ADP was designed to do, and then to compare that to what our costs are covering now, and ultimately where they should be funded from.
Resources	Saving - Serco Variable Spend reduction	No confirmed extraction for this saving	Red	1,000	
Resources	Saving - Business Transformation	No NOC in place for achievement of this saving	Red	225	
Resources	Saving - Shared and Integrated Services Programme (exc Finance)	No confirmed extraction for this saving	Red	155	
Resources	Saving - Business Support	No NOC in place for achievement of this saving	Red	100	
G&R	Corporate Property	Income for letting space at the Town Hall and Fletton Quays is not yet secured	Red		tbc
G&R	Parking Income	Further reduction in income - Staff parking when we move to SMH, impact of wider agile working, off + on street fees	Amber	0	tbc
Gov	Cost of Coroner Service	18/19 contract costs - lack of clarity on costs charged by CCC	Amber	0	tbc
P&C	ISP	Demand currently being managed within existing resources. Additional pressures on DTOC, Sleep In payments following Mencap court case and Transforming Care service users could push ISP into overspend	Amber	0	tbc
P&C	Homelessness	Demand led area. Should demand increase or mix between accommodation types changes then could alter forecasts	Amber	0	tbc
P&C	TACT placements	Demand led area. If placement mix changes or demand increases only needs one or two cases to impact significantly	Amber	0	tbc
G&R	Amey Contract	It is anticipated that there could be financial pressures arising from the termination of the Amey contract, across Waste, Cleansing and Open Spaces, and Property services. However this will not be fully evaluated until proposals for the replacement arrangements are further developed. There	Amber	0	TBC

Dept	Risk	Description	Rag rating	£000	Preventative Management Action taken, or planned
		are also likely to be additional costs pressures in recycling across the RECAP partnership due to changes in the market for recycled material, which is reflected in a reduction in the sale value and may lead to increased processing costs			
P&C	Recruitment and Retention of Social Workers	A financial risk exists where Agency Social workers are used to cover substantive Social Worker posts in both Adult and Children Social Care (CSC). There is a budget of £0.355m in CSC to cover the Agency Premium.	Amber	0	TBC
P&C	Adult Social Care	A year round pressure exists on Independent Sector Placements as a result of Delayed Transfer of Care (DToC) from Hospitals. At present early indications show that this pressure could rise to £1m in 2018/19	Amber	0	TBC