

POLICY REVIEW & PERFORMANCE
SCRUTINY COMMITTEE

1 July 2014

BUDGET OUTTURN 2013/14

Reason for the Report

1. To enable Members to consider the Budget Outturn report for 2013/14, which was presented to the Cabinet on 12 June 2014. The report is attached at **Appendix A**. The Committee may also like to use the information presented to inform its work programming decisions for 2014/15.

Background

2. The Policy Review and Performance Scrutiny Committee has responsibility for monitoring the overall Council budget. It also has responsibility for monitoring specific service budgets:
 - Resources Directorate;
 - Corporate Management;
 - County Clerk and Monitoring Officer Directorate. Within this Directorate, the Communications and Media team budget is currently recorded against the Cabinet Office budget for monitoring purposes. The Welsh Language Team is currently recorded against the Corporate Management budget;
 - Property and International Policy within the Economic Development Directorate;
 - Customer Services, Equalities and the Third Sector within the Communities, Housing & Customer Services Directorate.

Issues

3. The Council's final revenue position for 2013/14 shows a balanced position after contributions to and from reserves. Some specific issues are highlighted below.

Revenue budget issues

4. In relation to the Council's revenue budget, Members of the Committee may wish to note:
- i The overall outturn shows a £4.444 million overspend against **Directorate budgets**. Savings totalling £22.388 million had been identified for the 2013/14 financial year, against which a shortfall of £5.465 million has been reported at the outturn. This is identified as a cause for concern particularly given the level of savings targets approved as part of the 2014/15 Budget. At year end there is a £3.624 million overspend in Health & Social Care, a £1.996 million overspend in Environment, a £570,000 overspend in Children's Services and a £405,000 overspend in the Resources directorate.
 - ii **Voluntary severance** is highlighted as a major challenge for the Council in terms of both current costs and the medium term. £8.813 million of severance costs were incurred in 2013/14, of which £7.172 million was required to be funded from the General Fund. The 2014/15 Budget Proposals approved by Full Council in February 2014 set out the intention to first use the Employee Changes Earmarked Reserve and then borrow cash from the Council's Earmarked Reserves to cover the initial cash payments required. In order to replenish the latter in time for their original planned use, a budget of £6.996 million is required in 2014/15 and further amounts will be needed over the medium term. In 2013/14 there was a net draw down of £8.03 million to fund the cost of voluntary severance. In addition, £4.29 million was borrowed from other reserves to be repaid in future years. Members of the Committee will recall that the Cabinet agreed as part of the Workforce Agreement to protect the current corporate Voluntary Severance Scheme until 31 March 2015, but to review the Scheme and implement any change from April 2015.
 - iii **General earmarked reserves** reduced by £8.07 million during 2013/14, including the draw down to fund the cost of voluntary severance, as mentioned in the preceding paragraph. There have also been contributions to a number of reserves, including £1.18 million to the Cardiff Enterprise Zone reserve and £984,000 to the Organisational Development reserve.

- iv **School balances** reduced by £2.439 million to stand at £0.334 million at 31 March 2014. Twenty eight schools have negative balances amounting to £3.649 million. Members discussed this issue when it was raised during the consideration of the Quarter 4 2013/14 Performance report at the Committee's 3 June 2014 meeting and have referred it to the Children & Young People Scrutiny Committee for consideration for inclusion in its 2014/15 work programme.

Capital Issues

- 5. In relation to the Capital programme, Members may wish to note:
 - i. The Council spent £105.5 million on capital expenditure in 2013/14.
 - ii. Slippage of £9.215 million was recorded across the General Fund and Public Housing in 2013/14.
 - iii. Against the General Fund, the outturn was £92.680 million, a variance of £4.216 million, including a net overspend of £3.903 million together with slippage of £8.119 million.
 - iv. In 2013/14 the Council used unsupported borrowing of £27.1 million to support General Fund capital expenditure. Of this, £14.8 million was for 'Invest to Save' borrowing, repayable from revenue budgets with the remaining £12.3 million borrowing required to balance the budget. Further details are at paragraph 47 of the attached report.
 - v. £2.488 million was received from capital receipts from development sites and non operational property.

Way forward

- 6. Councillor Graham Hinchey, Cabinet Member for Corporate Services & Performance, has been invited to attend and may wish to make a statement. Allan Evans, Operational Manager – Service Accountancy, and Marcia Sinfield, Operational Manager – Project Accountancy, will be in attendance to present the report and answer Members' questions.

Legal Implications

7. The Scrutiny Committee is empowered to enquire, consider, review and recommend but not to make policy decisions. As the recommendations in this report are to consider and review matters there are no direct legal implications. However, legal implications may arise if and when the matters under review are implemented with or without any modifications. Any report with recommendations for decision that goes to Cabinet/Council will set out any legal implications arising from those recommendations. All decisions taken by or on behalf of the Council must (a) be within the legal powers of the Council; (b) comply with any procedural requirement imposed by law; (c) be within the powers of the body or person exercising powers on behalf of the Council; (d) be undertaken in accordance with the procedural requirements imposed by the Council e.g. Scrutiny Procedure Rules; (e) be fully and properly informed; (f) be properly motivated; (g) be taken having regard to the Council's fiduciary duty to its taxpayers; and (h) be reasonable and proper in all the circumstances.

Financial Implications

8. The Scrutiny Committee is empowered to enquire, consider, review and recommend but not to make policy decisions. As the recommendations in this report are to consider and review matters there are no direct financial implications at this stage in relation to any of the work programme. However, financial implications may arise if and when the matters under review are implemented with or without any modifications. Any report with recommendations for decision that goes to Cabinet/Council will set out any financial implications arising from those recommendations.

RECOMMENDATIONS

9. The Committee is recommended to consider the information presented and
- i. decide whether to make any comments or recommendations to the Cabinet;
 - ii. decide whether it wishes to build any of the issues discussed into its work programme for 2014/15.

MARIE ROSENTHAL

County Clerk and Monitoring Officer

25 June 2014

CABINET MEETING: 12 JUNE 2014

OUTTURN 2013/14

**REPORT OF CORPORATE DIRECTOR RESOURCES
AGENDA ITEM: 9**

PORTFOLIO: CORPORATE SERVICES & PERFORMANCE

Reason for this Report

1. This report serves to inform the Cabinet of the Council's financial position in respect of the year ending 31 March 2014.

Background

2. The report compares the outturn for the financial year ending 31 March 2014 with the budget for the year for both revenue and capital expenditure and also provides a summary Treasury Management Statement in respect of investments and borrowing. All figures are subject to external audit.
3. The final revenue outturn position indicates that the Council has maintained its spending within its overall net budget of £593 million in 2013/14 with a balanced position reported after contributions to and from reserves. In line with the recommendation set out in the Month 9 Monitoring Report available revenue budget of £789,000 has been utilised to meet the cost of voluntary severance in the financial year thereby reducing costs in future years.
4. During the year the Council's monitoring process identified financial pressures in a number of directorates, notably Health & Social Care, Environment, Children's Services and Resources. This reflected a range of factors including increased demographic pressures, shortfalls in income and the failure to fully achieve the savings targets set as part of the 2013/14 budget. This is reflected in the outturn position forming part of an overall overspend of £4.444 million on directorate budgets. Whilst the position on Children's Services and Resources improved compared to month nine further pressures were identified in Health & Social Care and Environment worsening their position towards the year end. The overspend on directorate budgets was offset by savings in other areas including Council Tax collection, capital financing and non-domestic rate (NDR) refunds on Council properties. There were also savings arising from the allocation provided in the budget in support of changes arising

from the implementation of the Council Tax Reduction Scheme and from successful performance against the 2012/13 Outcome Agreement Grant.

Issues

5. An overall summary of the position shows:
 - A comparison of revenue spend against budgets shows a balanced position following transfers to reserves and the funding of voluntary severance costs in 2013/14.
 - Directorate budgets showed an overspend of £4.444 million at the year end with overspends of £3.624 million in Health & Social Care, £1.996 million in Environment, £570,000 in Children's Services and £405,000 in Resources. The issues faced by these directorates were set out clearly in monitoring reports during the year. These were offset by underspends in other directorates and by savings in areas such as Council Tax collection and capital financing.
 - Schools reduced their individual reserves by £2.439 million (net) in 2013/14. These are not available for general use by the Council.
 - The Housing Revenue Account (HRA) shows a surplus for the year of £829,000 which includes the Housing Maintenance Unit surplus of £33,000. This total sum has been transferred to the HRA Revenue Balance and is available for spending on HRA related issues only.
 - The capital outturn position for the General Fund is £92.680 million, a variance of £4.216 million against the revised programme of £96.896 million. The Month 9 Monitoring Report projected an outturn of £97.403 million. The variance against the budget is due to slippage of £8.119 million and a net overspend of £3.903 million. Total capital expenditure on Public Housing Schemes in 2013/14 was £12.8 million.

Revenue

6. Appendix A shows the financial summary for the year while Appendix B provides further details in respect of variations against budget by directorate.
7. Savings targets for each directorate were approved as part of the 2013/14 Budget. These total £22.388 million against which an overall shortfall of £5.465 million was identified at the year end. This is a reduction of £222,000 compared to the projected shortfall reported at month nine. The shortfall is reflected in the directorate monitoring positions although where possible shortfalls have been offset by savings in other budget areas of that directorate. This shortfall is a cause for concern particularly given the level of savings targets approved as part of the 2014/15 Budget. It is essential therefore that directorates continue to progress any outstanding savings from 2013/14 so that these are fully achieved in the current financial year.

8. The Summary Revenue Account (SRA) consolidates the overall revenue position for the Council and includes various adjustments to the Council's accounts including the revenue impact of changes to the Council's bad debt provision, the revenue effect of balance sheet adjustments and any prior year revenue items which have impacted on the overall revenue position of the Council. As reported during the year, the SRA includes the additional funding of £826,000 which the Council received in respect of the Outcome Agreement Grant. The receipt of this grant was dependent on achieving the outcomes jointly agreed between the Welsh Government and the Council with deductions to be made if the outcomes were only partially achieved or not achieved at all. To reflect this, the 2013/14 Budget Report set out that the receipt of this grant was assumed at 75%. The additional £826,000 was based on successful performance in relation to 2012/13 and increased the funding from this source to £3.303 million. The SRA also includes a saving of £400,000 arising from the allocation provided in the budget in support of the Council Tax Reduction Scheme which was not required in 2013/14.
9. The SRA includes a number of significant commitments including a provision of £968,000 in respect of potential costs in relation to the Coal Exchange. A further provision of £706,000 was made in respect of potential costs arising from the taxi licensing scheme as reported to Cabinet and the Public Protection Committee during the year. Contributions were also made to new earmarked reserves: £350,000 to set up a reserve to support revenue invest to save schemes in 2014/15 and £100,000 to reflect changes to the non domestic rate (NDR) discretionary rate relief scheme. In line with the recommendation set out in the Month 9 Monitoring Report the balance of available revenue budget of £789,000 has been utilised to meet the cost of voluntary severance in the financial year thereby reducing costs in future years. This is also reflected within the SRA.
10. The funding of voluntary severance costs poses a major challenge for the Council both in relation to current cost and in the medium term. This reflects the impact of the reductions required to be made to the workforce to meet the budget reduction requirement with significant costs being incurred in 2013/14. In total the severance costs incurred during the year amounted to £8.813 million of which £1.115 million was in relation to teaching staff and met from schools budgets, £259,000 was funded via the Housing Revenue Account, £109,000 was funded by Harbour Authority grant, £97,000 from the Housing Support Reserve, £33,000 from Asylum Seeker funding and £28,000 from the Building Control Fee Earning Account. The balance of £7.172 million represents the amount required to be funded by the Council's General Fund. In addition, changes to the Code of Practice for Local Government Accounting requires the Council to make provision in its 2013/14 accounts for payments relating to severance costs paid in 2014/15 as a result of budget savings agreed in 2013/14. This amounts to £859,000 for severance costs and £726,000 for pension costs.

11. The plans for managing the implications of the exceptionally high severance costs in 2013/14 and the medium term were set out in the 2014/15 Budget Report. Initial funding was to be provided by utilising the Employee Changes earmarked reserve which was established both for this purpose and to manage costs in relation to the implementation of single status. Once this reserve was utilised it was proposed that the Council would borrow from other specific earmarked reserves in order to cover the amounts required. The sums borrowed take account of the required drawdown profile of these reserves with sums being set aside in the 2014/15 budget for replenishing the reserves in future years. Overall, an amount of £8.03 million was drawn down from the Employee Changes Reserve in order to meet the severance costs in 2013/14 with this reserve being supported by borrowing of £4.29 million from other earmarked reserves which will be repaid in future years. The costs of the pensions accrual are funded via the Pension Fund and repaid to the Fund over a five year period.
12. The surplus on Council Tax increased from £2.1 million at month nine to £2.8 million at the year end. The increase is largely due to a saving against the Council Tax bad debt provision and reflects improvements to the overall collection rate. The surplus includes the impact of the 0.5% reduction to the ultimate collection rate which was introduced in anticipation of the policy changes to the Council Tax Reduction Scheme. The Welsh Government subsequently made the decision to fully fund the scheme in 2013/14 and this has resulted in a surplus of circa £780,000. The balance of the surplus is mainly a reflection of changes made to the recovery process which have resulted in improvements to the overall collection rate and enabled a reduction to the bad debt provision. A saving of £113,000 was also reported in relation to refunds of non domestic rates (NDR) on Council properties achieved through the appeals process.
13. During the year expenditure was incurred on various corporate initiatives. These include funding contributions towards the Glamorgan Cricket Club and the Ice Rink, Cardiff Singer of the World, the Rugby League World Cup, the Cardiff Half Marathon and the Children's Literature Festival. Funding was also provided to meet the full year cost of the Council's contribution to the Cardiff Business Council in 2013/14 and to support the cost of school meals by bearing the 10p increase not passed on to parents. In line with the 2013/14 Budget Report funding was also provided to support the continued operation of Splott Pool and Plansnewydd Community Hall during the year. The specific commitment of £700,000 was transferred to the Organisational Development Programme Reserve to enable technical, professional and specialist support for the programme. This was reflected in the 2014/15 Budget Report. The final outturn position required a drawdown of £425,000 in order to fund initiatives during the year.
14. Overall, school balances have reduced by £2.439 million to stand at £0.334 million as at the 31 March 2014. This is set out in the table below:-

2013/14	£m	% of Delegated Budget
Primary	2.453	2.44
Secondary	(2.670)	(2.9)
Special	0.551	5.38
Total	0.334	0.16

15. Individual figures within the above show a clear trend of schools reducing their balances. Very few schools showed an improved position during the year.
16. Although the overall percentages of balances are within DfES guidelines there are significant variations between schools. However, the number of Primary / Special schools holding balances in excess of the School Funding (Wales) regulations of £50,000 has reduced from 35 to 22 whilst no Secondary School holds balances in excess of the prescribed level of £100,000.
17. It is also clear that in setting their individual school budgets for 2014/15 that surplus balances are being used to set balanced budgets. It is therefore the intention of the Authority to only recoup surplus balances where it is clear that the school is unable to spend them in a responsible and reasonable manner. Currently, there is no school that fits this criteria.
18. Of equal concern is that there are twenty eight schools in Cardiff with negative balances amounting to £3.649 million. Of that figure, £3.037 million is in respect of eleven schools in the secondary sector. Work will continue in partnership with the individual school governing bodies to ensure that these deficits are managed downwards over a period of time
19. Within this deficit figure of £3.037 million there is a deficit for 2013/14 in respect of Rumney High School of £380,000. This financial deficit will be funded from the SOP Reserve.
20. In addition as reported last year, a contingency sum of £4.2 million was set aside in respect of the closure of Llanedeyrn High School. A further £652,000 was drawn down from this contingency in 2013/14 taking the total amount used so far to £3.365 million.
21. In line with standard accounting practice a number of budgeted and anticipated contributions to and from reserves have been reflected in the 2013/14 accounts. In accordance with Council Minute 799(8) transfers to new earmarked reserves have also been effected and these are set out in Appendix C together with their purpose. Overall, general earmarked reserves have reduced by £8.07 million during 2013/14. This includes net draw downs of £8.03 million to fund the cost of voluntary severance of which, in line with the funding principles set out in the 2014/15 Budget Report £4.29 million has been borrowed from other reserves to be repaid in future years. There have been significant contributions to a number of reserves including £1.18 million to the Cardiff Enterprise Zone reserve

and £984,000 to the Organisational Development reserve. Significant contributions from reserves include £560,000 from the Parking reserve to meet budgeted commitments in Traffic & Transportation and £489,000 from the Welfare Reform reserve including additional funding for free school meals and staffing commitments within Housing Benefits. Reviews of earmarked reserves, provisions and other accounts have been carried out and amounts charged or released to the Council Fund Balance where appropriate. These transfers have been effected through the SRA.

22. Following transfers to and from earmarked reserves and provisions, including the funding of voluntary severance, the revenue outturn shows a balanced position. As per the 2013/14 budget report £155,000 was utilised from the General Balance to fund the 2013/14 cash limit. There was also the final repayment of previous year's voluntary severance into the General Fund of £20,000. The table below sets out the movement in the accounts.

	£000
Net directorate position - Deficit	(4,444)
Capital Financing	1,607
Summary Revenue Account	395
Contribution to new earmarked reserves	(450)
Surplus on Discretionary Relief	12
Council Tax collected in excess of budget	2,767
NDR refunds on Council properties	113
Net Revenue outturn	0
Contribution from General Balance to fund budget	(155)
Repayment of previous years VS	20
Net reduction in General Balance	(135)

23. The position on the Council Fund Balance as at 31st March 2014 now stands at £11.413 million. The Section 151 Officer has reviewed this reserve and considers the balance prudent given the unbudgeted risks that the Council faces. These financial risks were set out in the 2014/15 Budget Report.

Civil Parking Enforcement

24. Civil Parking Enforcement is a ring-fenced account. The income generated from car parking fees and residents permits is used to fund the operational costs and to subsidise the enforcement unit. Any surplus or deficit will be transferred to the Parking Reserve and can only be used for specific purposes such as supporting transportation services and parking and highway services in accordance with Section 55 of the Road Traffic Regulations Act 1984.

25. The trading position for 2013/14 showed a surplus of £2.877 million which consisted of income of £6.599 million and expenditure of £3.722 million. These figures included a net cost of £625,000 in the Enforcement Unit.
26. Income figures showed an adverse variance of £557,000 which included shortfalls in income against charges of £546,000 and £11,000 in respect of residents parking permits. The shortfall in income from charges includes £243,000 against the £650,000 budget proposal in relation to on street pay and display parking charges and £341,000 due to implementation delays to the proposal for the removal of the first free hour of parking in the Butetown area and evening and Sunday charging at the Norwegian Church. Expenditure against the budget showed an underspend of £70,000. This included vacancy savings and other employee underspends of £195,000, partly offset by additional costs above budget in relation to the APCOA management fee (£76,000) and by additional costs of support services (£37,000) primarily in relation to C2C and CTS recharges above budget. The balance of the variance is due to minor overspends on supplies and services. The net effect of these was a reduced surplus of £487,000 against the budget.
27. When the trading surplus of £2.877 million is applied to the brought forward figure of £681,000 the balance in the Parking Reserve increases to £3.558 million. However eligible expenditure totalling £3.437 million was drawn down from the reserve in respect of various items leaving a balance of £121,000 at the 31 March 2014.

Parking Reserve

2012/13		2013/14
£000		£000
1,643	Parking Reserve brought forward	681
2,169	Annual trading surplus	2877
3,812		3,558
	Utilisation	
2,138	Contribution to overall provision for transportation	3,050
509	Cardiff East Park & Ride subsidy	387
432	Off street car park upgrades	0
16	Project costs	0
36	Disabled Bays	0
3,131		3,437
681	Parking Reserve Balance	121

28. A statement setting out the outturn position on Civil Parking Enforcement is included as Appendix D to this report.

Housing Revenue Account

29. The Housing Revenue Account (HRA) for 2013/14 shows a surplus of £829,000; an increase of £42,000 compared to the position reported for the third quarter at month nine. The overall position as set out in

Appendix E reflects a range of variances including an underspend of £894,000 on employee costs reflecting vacancies and other savings against staffing budgets during the year. There was also a significant saving of £653,000 against supplies and services budgets, including tenants' removal expenses of £315,000 and a range of other budget headings including projects and equipment purchases. Other savings include a reduction of £138,000 in the level of HRA subsidy payable to the Welsh Government. In addition, there was an underspend of £1,094,000 against the budgeted increase to the Bad Debt Provision. This budget allowed for the potential impact on rent arrears of the new under occupancy rules. However, the year end position indicates a significantly lower impact than anticipated. There was also a saving of £239,000 on support services mainly due to lower than anticipated recharges from the maintenance technical section.

30. These variances are partly offset by a net overspend of £692,000 on premises costs and by a net increase of £453,000 in capital financing costs. The latter reflects an additional repayment of borrowing in year which will reduce pressure on borrowing costs in future years. The overspend on premises costs includes a net deficit of £1,373,000 on the Housing Repairs Account due to significant additional spend on jobbing repairs, particularly in relation to vacant properties which also impacted on the level of rental income as set out below. This position includes the surplus of £33,000 for the Housing Building Maintenance Unit which is transferred to the HRA at the year end. The overspend on the Housing Repairs Account is partly offset by savings of £681,000 on other premises budgets. This includes savings of £498,000 in relation to the budget set up for the Management of the Outdoor Environment. This budget was allocated to fund additional works required to outdoor spaces linked to Council Houses and works required to improve waste management facilities within Council Flats. Other premises underspends including insurance and utility costs account for the balance of the variance. In addition, there were savings of £55,000 on transport costs and £14,000 within third party payments.
31. Income budgets showed an overall deficit of £1.113 million. Void allowances and rental income below target accounted for £634,000 of this variance. In addition, recharges to capital schemes and other staff recharges were £217,000 below target. The balance of the variance is mainly due to a lower drawdown requirement from earmarked reserves. It is proposed that the overall surplus of £829,000 on the HRA be transferred to HRA Balances and used to fund future initiatives and spend in the HRA Capital Programme including the Housing Partnership Project.

Activities Inherited from Cardiff Bay Development Corporation including Harbour Authority

Cardiff Harbour Authority

32. The financial position at 31 March 2014 indicates an annual draw down of Welsh Government funding of £7.918 million against the budget of £8.225

million, resulting in an overall variance of £307,000.

Heading	Budget £000	Out-turn £000	Variance £000
Expenditure	7,700	7,796	96
Income	(600)	(768)	(168)
Fixed Costs	7,100	7,028	(72)
Asset Renewal	496	261	(235)
Additional Claims	629	629	0
TOTAL	8,225	7,918	(307)

33. The variance of £307,000 includes increased expenditure of £96,000, additional income of £168,000 plus an underspend of £235,000 against the Asset Renewal budget.
34. The position includes a saving of £156,000 on staff costs due to vacant posts and lower use of agency plus a further £67,000 on overheads mainly through lower spend on routine repairs and maintenance. In addition there were savings of £78,000 across various Environment budgets, £62,000 on groundwater monitoring and £106,000 on fish mitigation through lower charges from the Environment Agency. These savings have enabled the completion of the repairs to the bascule bridges that began in the previous financial year, adaptation work to the barrage control building, improvements to the environmental slipway plus various other essential enhancements.
35. The total income generated was £768,000 and was higher than anticipated. The income included car parking fees of £386,000 and Harbour Dues of £235,000. A further £84,000 was achieved from water activities and £63,000 from other sources including sponsorship, lettings and site facility fees.
36. The underspend of £235,000 against the Asset Renewal budget includes £156,000 against the Barrage schemes where the pedestrian barriers on the barrage and gearbox drives on the fish pass did not take place plus £33,000 against various other schemes where costs were lower than the budget provision. There was, as a consequence, a further saving of £46,000 on design, supervision & procurement fees.
37. Additional claims of £629,000 were approved relating to the dredging of the castle grounds and Taff Mead water bus stops, the impact of job evaluation and the voluntary severances associated with staff who left the authority at the end of the year to help secure future savings.
38. The balance in the Project and Contingency Fund at 1 April 2013 was £1.150 million. An amount of £415,000 was utilised to fund the final payments for the indoor surfing attraction leaving a balance of £735,000 at 31 March 2014. A sum of £200,000 is earmarked to fund the high ropes

facility during 2014/15. The remainder will be retained as a contingency against future spending.

Capital

39. The Council spent £105.5 million on capital expenditure across a range of services with £12.8 million of this in relation to Public Housing. Capital expenditure was funded from a number of sources including external grants and contributions, sale of surplus assets and also by borrowing money which will need to be repaid over time. Whilst £8.5 million of this borrowing is supported by WG, the additional unsupported borrowing of £27.1 million is required to be repaid by the Council from existing budgets, income, savings or future land sales.
40. Slippage involves either external funding or the Council's own resources being carried forward into future years, or brought forward into the current year in order to meet changed profiles of expenditure compared with those originally envisaged when the Capital Programme was set. Slippage can also arise as a result of alternative sources of funding being made available in year. In 2013/14 slippage of £9.215 million into 2014/15 is recorded across the General Fund and Public Housing, which is significantly less than the slippage at outturn in 2012/13 of £37.5 million.
41. Delivery of capital projects is complex, may span a number of years and is influenced by a number of external and internal factors such as weather, statutory and non statutory approval processes. Directorates are regularly reminded of the need to set achievable expenditure profiles and to identify slippage at an early stage. As reported at Month 9, where slippage has not been previously notified, unspent sums have been reviewed, and where contractual commitments are not in place, are recorded as under spend rather than carried forward into 2014/15.
42. The paragraphs below summarise the outturn position of the Capital Programme for both the General Fund and Public Housing, with further detail provided at Appendix F and G. It should be noted that this outturn position together with the funding of the Capital Programme is subject to audit.

General Fund

43. The outturn for the year is £92.680 million, a variance of £4.216 million. This is represented by a net over spend of £3.903 million together with slippage of £8.119 million.
44. The Outturn position includes a net overspend of £3.903 million, with the substantive amounts within this figure including a £2.114 million overspend on Schools Asset Renewal together with an overspend of £1.970 million in relation to the widening of the M4 at Junction 30. In relation to the overspend on the Schools Asset Renewal budget the Education Directorate has been advised of their responsibility to ensure that robust systems of budget monitoring and management are in place.

Further detail in respect of the Capital Programme including these overspends is included at Appendix F.

45. The net slippage carried forward figure of £8.119 million nets off a significant brought forward figure of £14.309 million for the purchase of sites in 2013/14 as part of the Central Enterprise Zone.
46. A summarised General Fund capital outturn position against Directorates is shown in the table below. Further scheme detail is shown at Appendix G.

Capital Programme 2013/14	Budget	Outturn	Variance	Variance represented by:	
				(Under)/ Over spend	Slippage
	£000	£000	£000	£000	£000
Economic Development & Partnerships	7,704	20,609	12,905	0	12,905
Community Development, Co-operatives & Social Enterprise					
Neighbourhood Regeneration	2,066	1,235	(831)	(24)	(807)
Citizen Hubs	300	312	12	0	12
Venues & Cultural Facilities	895	638	(257)	(257)	0
Libraries	926	798	(128)	(23)	(105)
Leisure	2,854	611	(2,243)	(91)	(2,152)
Corporate Services & Performance					
Technology	3,002	1,347	(1,655)	0	(1,655)
Property and Asset Management	1,348	435	(913)	0	(913)
Facilities Management	1,094	628	(466)	(212)	(254)
Central Transport Services	50	50	0	0	0
Early Years, Children & Families					
Childrens Social Services	40	0	(40)	0	(40)
Education and Skills					
Schools General	9,715	10,478	763	2,060	(1,297)
Schools Organisation Planning	34,345	32,926	(1,419)	2,569	(3,988)
Health, Housing & Wellbeing					
Housing	5,648	5,107	(541)	0	(541)
Adult Social Care	583	561	(22)	(22)	0
Environment					
Waste Management & Recycling	1,296	401	(895)	(8)	(887)
Parks & Green Spaces	3,879	2,245	(1,634)	(73)	(1,561)

Bereavement & Registration Services	892	588	(304)	0	(304)
Harbour Authority	642	642	0	0	0
Transport, Planning & Sustainability					
Strategic Planning	389	218	(171)	(35)	(136)
Energy Projects & Carbon Management	210	100	(110)	0	(110)
Highway Maintenance	11,174	4,898	(6,276)	0	(6,276)
Traffic & Transportation	7,845	7,854	9	59	(50)
Total	96,896	92,680	(4,216)	3,903	(8,119)

Funding

47. The Council funded the General Fund Capital Programme from a number of sources including external grants, borrowing, revenue sources, capital grants and external contributions. The Council received from WG general capital grant and support within the settlement to meet the revenue financing costs of a specified level of borrowing. These sources of funding totalled £13.7 million. In addition the Council can enter into unsupported borrowing which has to be fully met through the revenue budget in future years. In 2013/14 the Council used unsupported borrowing of £27.1 million to support General Fund capital expenditure which equates to 29.3% of total funding. Of this £14.8 million was for 'Invest to Save' borrowing, repayable from revenue budgets with the remaining £12.3 million borrowing required to balance the budget. A summary showing the funding sources for capital expenditure in 2013/14 is shown below:

General Fund - Funding Source for 2013/14 Capital Programme	Amount £M	% of Funding
External grants	27.9	30.1
Additional unsupported borrowing	12.3	13.3
Invest to Save unsupported borrowing	14.8	16.0
WG supported borrowing	8.5	9.2
Revenue & Reserves	1.9	2.0
WG General capital grant	5.2	5.6
Capital receipts	3.0	3.2
External contributions	19.1	20.6
Total	92.7	100

Section 106 schemes

48. The table below shows the Section 106 and other contributions forecast to be spent at the time of setting the budget. This has been revised by directorates and is reflected in the outturn position.

	Original Projection	Outturn	Variance
	£000	£000	£000
Traffic & Transportation	852	654	(198)
Parks & Sport	1,698	429	(1,269)
Neighbourhood Regeneration	120	68	(52)
Planning	140	4	(136)
Housing	225	99	(126)
Libraries	0	0	0
Business Development	74	50	(24)
Economic Development	15	0	(15)
Total	3,124	1,304	(1,820)

49. The Parks directorate continues to experience difficulties in appointing suitable candidates to progress schemes resulting in slippage of £1.269 million being reported. The directorate is reviewing all possible alternatives to ensure schemes are progressed and contributions utilised.
50. Work has continued with directorates to ensure that their planned projections of expenditure funded from contributions are deliverable in order to ensure the benefits of such spend, with revised estimates included in the 2014/15 Budget Report.
51. A WG contribution of £17 million was received in relation to a transfer of liabilities in respect of Herbert Street Bridge. This has been brought forward into 2013/14 and used for site purchases as part of the Central Enterprise Zone scheme and is not included in the above table, which only records Section 106 contributions.

Capital Receipts

52. The Capital Programme approved by Council in February 2013 included an estimate of £750,000 for non earmarked general fund capital receipts from development sites and the sale of non-operational property. A total of £2.488 million was received in 2013/14 including £720,000 from Cardiff City Football club in respect of the hotel site at Leckwith, following the club's promotion to the premier league. Other receipts from the sale of land included: Hadfield Road (£275,506); Iron Street (£189,626) and Stuart Close (£160,000). The former Ty Newydd home and land in St Mellons including that at Willowbrook Drive were appropriated to the Housing Revenue Account from the General Fund. This has allowed the sites to be considered for inclusion in the second phase of the Partnering scheme being developed to increase the level of affordable housing in the city. The total value of the appropriation from the General Fund to the Housing Revenue Account during 2013/14 was £7.040 million.

Public Housing

53. The outturn for the Public Housing Capital Programme is £12.829 million compared with the budget of £14.213 million, a variance of £1.384 million. Of this variance £1.096 million is recorded as slippage, with

under spend of £288,000 relating to the final account for the Greenfarm Hostel scheme being lower than projected.

54. The table below summarises the funding sources for the 2013/14 Public Housing Capital Programme:

Public Housing - Funding Source for 2013/14 Capital Programme	Amount £000	% of Funding
Major Repairs Allowance (WG grant)	9,600	75
Revenue & Reserves	2,180	17
Other WG grants	650	5
Capital receipts	370	2.9
Insurance	20	0.1
Total	12,820	100

55. Achievements in 2013/14 include: central heating upgrades (£4.585 million); improvements and regeneration of housing estates (£2.176 million); kitchen and bathroom replacements (£1.332 million) and Disabled Adaptations (£1.376 million) together with progress on the Housing Partnership Project (£1.244 million) Schemes were accelerated to mitigate the final slippage figure including: replacement of inefficient boiler systems with an additional 400 boilers costing circa £1 million replaced, and the 'Communal flooring and matting' scheme involved the replacement of existing mats and flooring in communal corridors of blocks of flats (£492,000).
56. Slippage is reported across many areas of the programme, including roofing and door entry systems, as recorded at Month 9. It should be noted that there was no additional borrowing undertaken in 2013/14. Although the Major Repairs Allowance (MRA) grant was fully utilised this year, the directorate should ensure that procurement and contracts are in place to ensure full use of MRA grant in 2014/15 as well as other grants made available.

Treasury Management

57. The Council continued to adopt a pragmatic approach to its treasury management activities in 2013/14. This was in accordance with the strategy approved at Council in February 2013.
58. During the year periodic reports on Treasury Management were submitted and reviewed by the Council's Audit Committee as well as at Cabinet and Council meetings.

Investments

59. At 31 March 2014, investments arising from temporary cash balances stood at £63.450 million. The level of investments is taken at a point in time and will fluctuate depending on the timing of income and expenditure e.g. payments to suppliers, receipt of grants and capital receipts.

60. The overall level of interest receivable from treasury investments totalled £0.531 million including interest on the £1 million Local Authority Mortgage Scheme indemnity. The average rate achieved for 2013/14 is 0.67% which compared favourably against the 7 day LIBID rate of 0.35% and the 3 Month LIBID rate of 0.39%. Whilst performance compared to industry benchmarks is positive, the historically low rate of return can be attributed to the Bank of England base rate which remained at 0.5% during 2013/14 and the short duration investment strategy adopted during the period.
61. The counterparties (organisations) with whom the Council invests were closely monitored in accordance with the criteria set out in the Council's Investment Strategy for 2013/14. Where possible the Council sought to diversify investments across organisations.

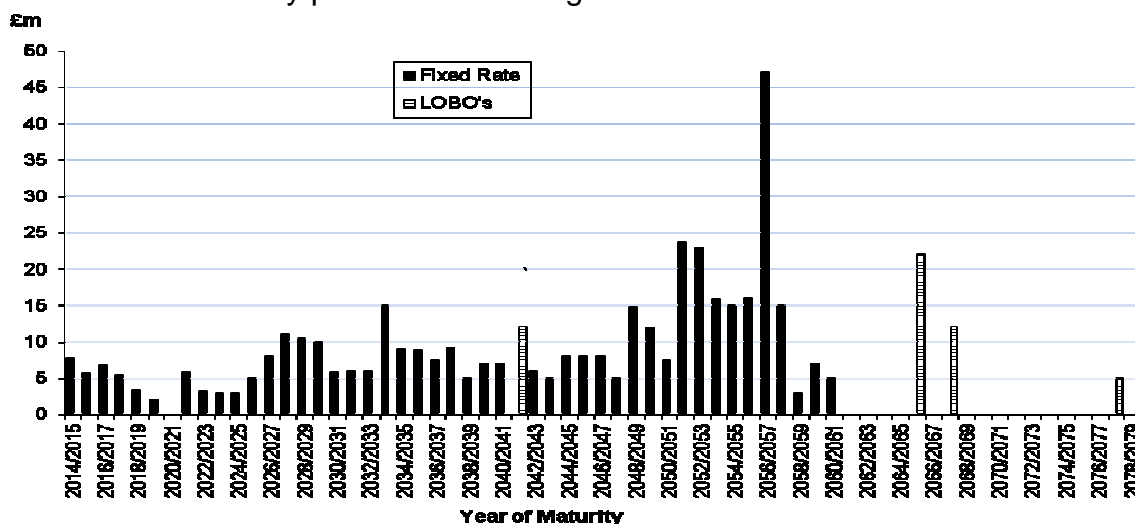
Borrowing

62. At the 31 March 2014 the Council's total external borrowing was £473.316 million. This was predominantly made up of fixed interest rate borrowing from the Public Works Loan Board (PWLB) payable on maturity.

31 March 2013			31 March 2014	
£m	Rate (%)		£m	Rate (%)
402.7		Public Works Loan Board (PWLB)	420.7	
52.0		Market	52.0	
0.7		Other	0.6	
455.4	5.25	Total External Debt	473.3	5.22

63. The average rate on the Council's borrowing reduced from 5.25% at 31 March 2013 to 5.22% at the 31 March 2014. Total interest paid on external debt was £23.871 million, of which £4.756 million was charged to the Housing Revenue Account.

64. The maturity profile of borrowing is shown in the chart below.



65. During 2013/14 the Council repaid £2.193 million of maturing loans. Whilst borrowing rates have remained higher than investment rates for most of 2013/14, the Council has undertaken internal borrowing which involves using temporary cash balances in the short term rather than undertaking external borrowing. In addition to the short term financial benefits, it also reduces exposure to credit risk. The risk attached to internal borrowing is that the Council may have to borrow at higher rates in the future when borrowing becomes a necessity.
66. In recognition of these risks £20 million of the Council's long term borrowing requirement was undertaken to mitigate the risk of rising longer term rates. This was taken at an average rate of 4.23% and with an average maturity of 31 years. The decision took into account advisor's trigger rates for new borrowing as well as Audit Committee comments in respect of the Council's exposure to internal borrowing.

Reasons for Recommendations

67. The report is for information and serves to complete the financial monitoring processes for 2013/14.

Legal Implications

68. It is a Council responsibility to set the budget and policy framework and to approve any changes thereto or departures there from (save for the provisions of the Constitution that provide for the Cabinet to approve such changes or departures in urgent circumstances). It is a Cabinet responsibility to receive financial forecasts including the medium term financial strategy and for the monitoring of financial information.

Financial Implications

69. Overall, a comparison of revenue spend against budget shows a balanced position for 2013/14 with available budget of £789,000 having been utilised towards meeting the cost of voluntary severance in the year.
70. Directorate budgets showed an overspend of £4.444 million at the year end with overspends of £3.624 million in Health & Social Care, £1.996 million in Environment, £570,000 in Children's Services and £405,000 in Resources. These were offset by underspends in other directorates and by savings in areas such as Council Tax collection and capital financing.
71. A shortfall of £5.465 million was reported against the £22.388 million budget savings targets for 2013/14. This is a concern particularly given the level of savings targets approved as part of the 2014/15 Budget. It is essential that directorates continue to progress any outstanding savings from 2013/14 so that these are fully achieved in the current financial year.

72. Overall, severance costs of £8.03 million were required to be funded by the Council's General Fund. This was an exceptional level of cost reflecting the impact of the workforce reductions necessary to meet the budget reduction requirement. The costs were funded from earmarked reserves in line with the financing model set out in the 2014/15 Budget Report.
73. The Council Fund Balance now stands at £11.413 million a reduction of £135,000 during the year reflecting the contribution made to balance the 2013/14 budget. The Section 151 Officer has reviewed this reserve and considers the balance prudent given the unbudgeted risks that the Council faces. These financial risks were set out in the 2014/15 Budget Report.
74. Individual school reserves stand at £334,000 with balances having reduced by £2.439 million during the year. This is a cause for concern, particularly as in setting their individual school budgets for 2014/15 many schools are utilising their surplus balances in order to set a balanced budget.
75. The Capital Programme outturn for the General Fund and Public Housing for 2013/14 is £105.5 million resulting in a total variance of £5.6 million of which £9.2 million is in relation to slippage. Monitoring reports have reminded directorates of the need to allocate sufficient resources to support delivery of capital schemes and to report slippage as early as possible.
76. The table below shows the movements in projected General Fund slippage from Month 3 through to Outturn.

General Fund Slippage	Month 3 reported slippage	Month 6 reported slippage	Month 9 reported slippage	Outturn slippage
	£M	£M	£M	£M
General Fund (excluding SOP)	(7,621)	4,868	1,203	(4,131)
SOP schemes	2,350	(176)	(176)	(3,988)
Total	(5,271)	4,692	1,027	(8,119)

The net overspend on the capital programme was £3.9 million although within that asset renewal work on schools amounted to £2.1 million (+53% on original budget). The directorate needs to implement improved processes for individual schemes to ensure that initial estimates are accurate and that monitoring against those estimates are undertaken in a timely manner.

RECOMMENDATIONS

The Cabinet is recommended to note:

- (1) the report and the actions taken in respect of the Council's accounts for 2013/14
- (2) that this report will form an Appendix to the Financial Statements report to be considered at the Council meeting in September 2014

CHRISTINE SALTER

Corporate Director

6 June 2014

The following Appendices are attached:

- Appendix A - Revenue 2013/14
- Appendix B - Directorate Variances
- Appendix C - Earmarked Reserves
- Appendix D - Civil Parking Enforcement 2013/14
- Appendix E - Housing Revenue Account 2013/14
- Appendix F - Capital Scheme Updates
- Appendix G - Capital Programme 2013/14

REVENUE 2013/14

	CASH LIMIT BUDGETS			OUTTURN			VARIANCES				VARIANCES		
	Gross Expenditure £000's	Income £000's	Net Expenditure £000's	Gross Expenditure £000's	Income £000's	Net Expenditure £000's	Gross Expenditure £000's	Income £000's	Net Expenditure £000's	Contribs to new reserves £000's	Gross Expenditure £000's	Income £000's	Net Expenditure £000's
Service Area													
Cabinet Office	2,665	(114)	2,551	2,694	(212)	2,482	29	(98)	(69)	0	29	(98)	(69)
Childrens Services	50,891	(4,740)	46,151	51,608	(4,887)	46,721	717	(147)	570	0	717	(147)	570
Communities, Housing & Customer Services	245,121	(199,727)	45,394	247,088	(202,524)	44,564	1,967	(2,797)	(830)	0	1,967	(2,797)	(830)
Corporate Management	24,725	(988)	23,737	24,780	(1,329)	23,451	55	(341)	(286)	0	55	(341)	(286)
County Clerk & Monitoring Officer	4,392	(70)	4,322	4,481	(171)	4,310	89	(101)	(12)	0	89	(101)	(12)
Economic Development	12,248	(10,019)	2,229	12,884	(10,871)	2,013	636	(852)	(216)	0	636	(852)	(216)
Education & Lifelong Learning	442,630	(75,712)	366,918	441,568	(75,021)	366,547	(1,062)	691	(371)	0	(1,062)	691	(371)
Environment	46,364	(18,641)	27,723	47,362	(17,643)	29,719	998	998	1,996	0	998	998	1,996
Health & Social Care	110,356	(16,490)	93,866	114,191	(16,701)	97,490	3,835	(211)	3,624	0	3,835	(211)	3,624
Resources	35,923	(11,653)	24,270	36,382	(11,707)	24,675	459	(54)	405	0	459	(54)	405
Sports, Leisure & Culture	54,936	(31,160)	23,776	57,458	(33,900)	23,558	2,522	(2,740)	(218)	0	2,522	(2,740)	(218)
Strategic Planning, Highways and Traffic & Transport	79,081	(20,046)	59,035	78,147	(19,261)	58,886	(934)	785	(149)	0	(934)	785	(149)
Capital Financing	(125,629)	(3,526)	(129,155)	(128,054)	(2,708)	(130,762)	(2,425)	818	(1,607)	0	(2,425)	818	(1,607)
Summary Revenue Account	1,940	0	1,940	2,819	(1,274)	1,545	879	(1,274)	(395)	450	1,329	(1,274)	55
Discretionary Rate Relief	250	0	250	238	0	238	(12)	0	(12)	0	(12)	0	(12)
Total	985,893	(392,886)	593,007	993,646	(398,209)	595,437	7,753	(5,323)	2,430	450	8,203	(5,323)	2,880
NDR refunds on Council properties	0	0	0	0	(113)	(113)	0	(113)	(113)	0	0	(113)	(113)
Council Tax Collection	0	0	0	0	(2,767)	(2,767)	0	(2,767)	(2,767)	0	0	(2,767)	(2,767)
Total	985,893	(392,886)	593,007	993,646	(401,089)	592,557	7,753	(8,203)	(450)	450	8,203	(8,203)	0

REVENUE

APPENDIX B

The main variances against directorate revenue budgets were as follows:

Cabinet Office (£69,000)

+ £32,000 Month 9

1. The outturn position shows an underspend of £69,000, an additional saving of £101,000 compared to the position reported at month nine. The overall position includes a shortfall of £72,000 against the £164,000 savings target set as part of the Council's 2013/14 budget however this is offset by savings in other areas within the directorate. The shortfall relates to the income generation target of £84,000 in Communications and Media with the shortfall arising due to a lower than anticipated number of public notices being issued and reported in Capital Times.
2. The improved position is mainly due to additional savings in the Communications Service which reported an overall saving of £123,000 as compared to £8,000 at month nine. This mainly reflects savings on Communication projects as a result of a decision to suspend a number of major projects pending the completion of an APSE review. The saving in Communications was partly offset by overspends of £42,000 in Information & Improvement Management and £12,000 in Media Services. The overspend in Information & Improvement Management was mainly due to staff redeployment costs arising from the restructuring of the service during the year. In Media Services an overspend of £51,000 on Capital Times reflects a number of factors including increased printing and postage costs and a shortfall in income from public notices. This was partly offset by other income sources including external income from advertising. The overall position in Media Services also includes staff savings of £39,000.

Capital Financing (£1,607,000)

(£1,585,000) Month 9

3. The outturn on capital financing is in line with the position reported at month nine with the outturn being £21,000 more favourable than that forecast at month nine.
4. The main reasons for the underspend of £1.607 million is due to timing decisions in respect of the taking of external borrowing and technical changes in relation to accountancy practices. Short term savings on external interest payments of £1.3 million were as a result of the decision to defer the timing of external borrowing while the cost of borrowing is greater than the opportunity cost of interest receivable on investments.
5. Changes to the Council's Minimum Revenue Provision for Debt Repayment (MRP) resulted in a significant saving of £2.4 million as a result of moving from a straight line repayment basis to a reducing balance basis. This saving was offset by an increase in MRP of £1.3 million in relation to new accounting

requirements introduced by the Wales Audit Office concerning landfill capping and after care obligations. These require the Council to charge its obligations for Lamby Way and Ferry Road over the next sixty years as capital expenditure immediately, rather than as and when the expenditure is actually incurred.

6. Finally as projected throughout the year the dividend budgeted to be received from Cardiff Bus of £300,000 was not payable to the Council due to the current low level of distributable reserves of the company.

Children's Services +£570,000

+£554,000 Month 9

7. The outturn position for Children's Services shows an overspend of £570,000 an improvement of £16,000 compared to the position reported at month nine. The change reflects a range of factors with increased costs in external fostering and Leaving Care offset by savings in Child Health & Disability and increased utilisation of grant funding most notably in the Youth Offending Service. In line with previous Cabinet decisions the overall position reflects the full drawdown of the £950,000 corporate contingency sum which was set aside in the 2013/14 budget to meet increases in the costs of external placements. The position also includes the impact of the £701,000 budget transfer from Children's Services to Health & Social Care reflecting the cost of transitions between the two directorates for young adults who were aged between 18 and 21 at 31 March 2013. The transfer of these costs had not been approved at the point at which the budget was set in February and therefore the budget transfer has been put in place to reflect the movement of costs between the two directorates.
8. Although the directorate received an additional budget re-alignment of £1.8 million as part of the 2013/14 budget process, significant cost growth in external residential placements, increases in external fostering placements, increased support costs for 16 - 18 year olds leaving care, increased adoption placement fees and unachieved savings in relation to the previous and current financial year have all contributed to the overspend. A shortfall of £33,000 was identified against the £540,000 savings target set as part of the Council's 2013/14 budget with a further £204,000 shortfall against savings carried forward from 2012/13. In relation to 2013/14, shortfalls of £75,000 against a budget saving on residential agency placements and £23,000 in relation to family support were offset by a higher than anticipated saving of £65,000 achieved through using a framework to secure better rates for agency fostering placements. The shortfall from previous years relates to lower than anticipated savings on agency residential and fostering placements.
9. Growth in expensive residential placements in the latter part of 2012 and in the first half of 2013 has led to an increase of £1.2 million in the overall costs of external placements in 2013/14 compared to the previous financial year. An external residential placement can typically cost in excess of £150,000 a year so even a small increase in numbers can have a significant impact on costs. The position on external placements also includes a projected shortfall

of £239,000 against budgeted savings introduced as part of the 2012/13 and 2013/14 budgets, though this was partly offset by small additional savings in other areas. The opportunity of utilising a Social Impact Bond approach in this area has been considered and approved by Cabinet and is currently being progressed. It is anticipated that this may assist in reducing or minimising costs of placements in future years. There was also an overspend of £340,000 on the budget for external fostering placements reflecting growth in numbers in 2013/14.

10. An overspend of £684,000 was reported in respect of Leaving Care. This includes £262,000 in relation to supported accommodation for homeless children aged 16 and over together with £213,000 for providing support to unaccompanied asylum seeker children where current expenditure continues to exceed grant levels. The overspend also includes £136,000 in personal allowances and £53,000 in respect of special residential placements. The other significant directorate overspend was in respect of agency fees for adoption placements with a significant increase in the number of placements in 2013/14 compared to the previous year. This resulted in an overspend of £260,000 however this is viewed as a positive development and reduces costs in other areas.
11. The overspends are partly offset by savings in other areas including £510,000 in internal residential accommodation mainly relating to the closure of the home at Thornhill Road. The budgets for the District Teams and In-take and Assessment also reported an underspend of £358,000 reflecting the high level of vacancies in this area. This is despite significant levels of agency costs. There were also savings of £247,000 in internal fostering, £175,000 against family assessments, £173,000 in Family Intervention, £137,000 in Youth Offending, £92,000 in Service Development and £36,000 in Management and Support. An underspend of £27,000 was also reported in respect of Child Health & Disability, this representing a notable improvement to previous monitoring positions and reflecting a significant reduction in the costs of sessional support during the latter part of the year.

Communities, Housing & Customer Services
(£830,000)

(£479,000) Month 9

12. The outturn position for the directorate shows a saving of £830,000, an increase of £351,000 compared to the position reported at month nine. The increase is largely due to additional vacancy savings within the Policy, Partnership and Citizen Focus Service and within Customer Services. There was also significant additional income above target within the Disabled Facilities and Targeted Elderly Service. The outturn position includes a shortfall of £479,000 against the £2.183 million savings target set as part of the Council's 2013/14 budget however this is offset by savings in other areas within the directorate. The shortfall relates to the review of the Local Training and Enterprise Service as set out in the narrative below.

13. Housing and Neighbourhood Renewal functions reported a saving of £785,000 mainly as a result of an underspend of £428,000 in relation to the Council Tax Reduction Scheme. This is broadly in line with previous forecasts reported during the year including month nine. Other savings include £198,000 on Housing Strategy, Support and Lettings, £84,000 on Anti Social Behaviour and Alleygating and £154,000 as a result of vacancies and additional income in the Disabled Facilities and Targeted Elderly Service. These are partly offset by an overspend of £51,000 in Benefits, Finance & Tenancy Services and £29,000 in relation to gypsy sites. Other underspends within the directorate include £357,000 in Policy, Partnerships and Citizen Focus, £108,000 against Customer Service budgets £27,000 in the Neighbourhood Regeneration Service, £27,000 against Substance Misuse and £26,000 against the core budgets for Supporting People. These are all mainly as a result of savings on employee budgets resulting from staff vacancies. The Library Service reported a balanced position.
14. These underspends are partly offset by an overspend of £479,000 in relation to Local Training and Enterprise. This is mainly due to a shortfall against the £500,000 saving included in the 2013/14 budget. The directorate anticipates that the full saving will be achieved in 2014/15 with a restructure having been put in place and public consultation having been undertaken on the new model of service delivery.

Corporate Management (£286,000)

(£308,000) Month 9

15. The outturn position for Corporate Management shows a saving of £286,000 a reduction of £22,000 compared to the position reported at month nine. The change reflects a range of factors including an increase in the Council's contribution towards the Coroner's Service for which notification has only recently been received. All budget savings, totalling £258,000 approved as part of the 2013/14 budget were achieved.
16. The overall position includes an underspend of £124,000 in relation to the Chief Executive and Corporate Director budgets as a result of the changes that have taken place during the year including the deletion of the Chief Operating Officer post. The Welsh Language Unit also reported a saving of £39,000 reflecting a combination of reduced staff costs due to vacancies, savings on external translation costs and increased income. Other savings within Corporate Management total £123,000 and include savings against the Fire Service precept, general expenses budgets, Commensura charges and a vacant administrative post although these are partly offset by increased contributions towards the Coroner's Service.

County Clerk & Monitoring Officer (£12,000)**(£100,000) Month 9**

17. The outturn position shows an underspend of £12,000 a reduction of £88,000 compared to the position reported at month nine. The reduction mainly reflects the decision to implement the budgeted contribution of £96,000 to the Election Reserve in order to support the future costs of Council elections. This had not previously been confirmed. The overall position includes a shortfall of £35,000 against the £93,000 savings target set as part of the Council's 2013/14 budget however this was offset by savings in other areas within the directorate. The shortfall includes £16,000 in relation to member's broadband and £5,000 on proposed individual working on annual canvass house visits together with other shortfalls against savings targets for election materials, refreshment at Council meetings and Scrutiny budgets.
18. The main variance relates to Scrutiny Services which reported an underspend of £134,000 mainly as a result of vacancy savings. This was partly due to delays in filling new posts funded as part of the 2013/14 Budget. This is offset by an overspend of £95,000 in Electoral Services with costs of £50,000 incurred as a result of three unplanned by-elections for Council seats, £33,000 on canvassers, £23,000 on postages and £14,000 in relation to election software. These were partly offset by savings arising from the vacant Electoral Services Manager post. Other directorate variances include an overspend of £19,000 on Member Services reflecting a shortfall against the savings target for members broadband and increased translation costs, an overspend of £11,000 in Democratic Services and a saving of £3,000 in Protocol Services.

Economic Development (£216,000)**(£220,000) Month 9**

19. The directorate outturn position shows a saving of £216,000. This is broadly in line with the position reported at month nine although it does include some changes to key variances with a reduction in the level of savings in the Business & Investment Division offset by increased savings in other areas including Major Projects and Construction & Design. All directorate budget savings, totalling £537,000 approved as part of the 2013/14 budget were achieved during the year.
20. A saving of £81,000 is reported in relation to the Business and Investment Division mainly as a result of the £262,000 BT wireless concession payment which was received during the year. This is a non-recurring sum based on the use of Council assets for the deployment of broadband. A saving of £188,000 was also achieved against the city regions budget reflecting a lower than planned spend in this area during the year. These are partly offset by additional costs including £111,000 in respect of support for SMEs, ineligible grant funded staffing costs of £66,000 relating to the Super Connected Cities (SCC) Project and £57,000 in relation to the Film Unit as a result of initial set up costs. In addition, £60,000 was transferred to an earmarked reserve to cover the cost of hoardings at the Coal Exchange and a further £64,000 transferred to a provision to cover further possible ineligible SCC costs.

21. Major Projects reported an overall saving of £4,000 however this includes a number of significant variances including a shortfall of £147,000 in leasing income for the now demolished International Sports Village offices together with £30,000 in respect of the demolition costs. An overspend of £62,000 is also reported in relation to the Doctor Who Experience which includes a shortfall in sponsorship income for the naming rights. These are offset by savings on other budgets within Major Projects including £127,000 on employee costs due to vacant posts and £116,000 on reduced consultancy costs. Other significant directorate variances include a saving of £58,000 on the Events Park and Ride activity and a surplus of £99,000 on Construction & Design. The overall surplus achieved in the Construction & Design account during the year was £174,000 however £75,000 has been transferred to an earmarked reserve in order to fund future costs including continued investment in the computer hardware, software and training needed for transition from 2D to 3D building information modelling as required by the Welsh Government.
22. An overspend of £13,000 was reported in relation to the Property Division with increased property costs of £81,000 including security costs at the Maelfa and surveyors fees relating to the surrender of the Llanrumney Hall property. These were partly offset by savings against other budgets within Valuation and Estates. This includes a saving of £41,000 on the Central Market due to a combination of reduced expenditure and increased income. Additional rental income arising from the purchase of the St David's House and Marland House properties during the year has been transferred to an earmarked reserve in order to fund future redevelopment of the Central Square area. Early termination payments received during the year from Virgin Active in respect of the National Tennis Centre have also been set aside, both as provisions and reserves in order to meet outstanding liabilities and future costs associated with this property.
23. City Centre Management reported an overspend of £3,000 with increased expenditure on Christmas lights and the Cardiff Fashion Week partly offset by saving on the Hayes Big Screen and the night time economy budget. An overspend of £3,000 was also reported against Tourism budgets with an overspend on the Conference Bureau partly offset by savings in Tourist Development and Visitor Centres.

Education & Lifelong Learning (£371,000)

(£36,000) Month 9

24. The directorate outturn position shows a saving of £371,000 an increase of £335,000 compared to the position reported at month nine. The change is mainly due to a significant improvement in the position on Inter Authority Recoupment and Special Educational Needs (SEN) with additional savings also identified in respect of Lifelong Learning and Management and Support. These are partly offset by additional costs in Catering and Cleaning and in Wellbeing & Compliance.

25. The overall position includes a shortfall of £364,000 against the £4.127 million savings targets set as part of the 2013/14 budget however this is offset by savings in other areas within the directorate. The shortfall against savings targets includes £116,000 in relation to Storey Arms, £153,000 on issues relating to the occupancy of the Friary and the Parade, £50,000 on the Music Service and £45,000 on Achievement Leaders.
26. An overspend of £357,000 was reported in respect of Centrally Funded Education budgets including overspends of £116,000 in relation to Storey Arms and £51,000 in the Music Service. The balance of the overspend is mainly in relation to funding for staffing commitments in a particular number of primary schools together with costs arising from employee tribunals. The Storey Arms budget was reduced by £175,000 as part of the 2013/14 budget process assuming both increased income and reductions to expenditure budgets. Although income has increased and an establishment review has been undertaken this was not sufficient to meet the savings target in 2013/14. The overspend in the Music Service is primarily due to shortfalls in income. This also takes into account a drawdown of £26,000 from earmarked reserves. An overspend of £20,000 was also reported in respect of Education grant funded budgets.
27. Inter Authority Recoupment and Special Educational Needs (SEN) budgets reported an underspend of £566,000 a significant increase compared to the position projected at month nine. This is primarily due to the drive to recover full costs in respect of home and hospital tuition with improved positions on out of county placements and the Pupil Referral Unit also contributing further savings. Within the overall position the largest area of saving was in out of county placements which reported an underspend of £321,000. Other savings include £168,000 for the Pupil Referral Unit and £91,000 for home and hospital tuition. These were partly offset by an overspend of £14,000 in non-delegated Pupil Support Service teams.
28. The Catering Division reported an overspend of £33,000 mainly due to higher than anticipated repair costs for equipment and other facilities. Income shortfalls have also arisen from the need to review what is sold from vending machines as a result of the statutory demands set by the Welsh Government on healthy eating although this has been offset by additional income and savings in other areas. Although the 2013/14 budget provided £200,000 to fund increases in free school meals, the take up of this provision has exceeded expectations with an overall increase of £440,000 for the year. This has been funded by a drawdown of £240,000 from earmarked reserves set up to support the impact of Welfare reforms. An overspend of £47,000 was also reported in respect of Wellbeing & Compliance. The Cleaning Division reported a surplus of £84,000.
29. An underspend of £50,000 was reported in respect of Early Years & Childcare budgets. Included within this was an overspend of £44,000 in respect of the County Hall Nursery however this was offset by savings of £94,000 in other childcare budgets mainly in relation to childcare strategy. Lifelong Learning and the Youth Service reported underspends of £134,000 and £25,000

respectively. This was mainly due to the implementation of controls on expenditure. These savings were partly offset by an overspend of £100,000 arising from the budget savings linked to the occupancy of the Friary and the Parade despite the drawdown of £106,000 from earmarked reserves in support of these costs.

30. The Management & Support Division reported an underspend of £69,000. This was despite additional costs of £221,000 on School Improvement and the planned use of £100,000 to fund targeted maths interventions in some secondary schools across Cardiff as identified in the Month Nine Monitoring Report. These additional costs were offset by a range of management and administrative savings within the directorate.

Environment +£1,996,000

+£1,334,000 Month 9

31. The directorate outturn position shows an overspend of £1.996 million, an increase of £662,000 compared to the position reported at month nine. The increase reflects a combination of factors including higher landfill tax due to additional tonnages, higher than anticipated vehicle charges, increased maintenance costs at the Material Recycling Facility (MRF), costs of organic waste treatment unable to be funded by grant and additional costs for external processing of waste. These were partly offset by an allocation of funding to mitigate the impact of the Sustainable Waste Management (SWM) Grant fallout during the year. The increase also reflects a reduction in income from taxi licences to reflect the decisions made by the Public Protection Committee during the year and the required accounting treatment.
32. Previous monitoring reports identified the significant pressures faced by the directorate in 2013/14 particularly in relation to landfill tax and the MRF. In addition to these significant in-year pressures the directorate also had savings targets of £3.322 million arising from the 2013/14 budget process of which £2.168 million were identified as being achieved. The shortfall of £1.154 million includes £530,000 against savings on landfill tax, £100,000 on spans of control in Private Sector Housing together with a range of other shortfalls some of which are linked to service interventions such as Cardiff Outdoors. The Directorate has also had to manage a reduction of £513,000 in relation to the late notification of the 2013/14 SWM Grant although this was partly offset by an allocation of corporate funding. The monitoring reports noted the actions taken by the directorate during the year in order to achieve significant in-year savings and mitigate the impact of these pressures. This was achieved through the directorate action plan which involved a detailed review of all functions within the directorate.
33. Vehicle costs recharged from CTS continue to create a significant financial pressure for the directorate and officers from both Environment and Resources continue to engage in detailed discussions on the matter with a number of adjustments reducing vehicle charges having been reflected in the outturn position at the year end. The outturn variance against CTS recharges amounts to £383,000 which includes damage costs to vehicles. In addition,

costs of £385,000 for additional vehicle hire and associated fuel costs were also charged to the directorate and are reflected in the outturn position.

34. An overspend of £1.096 million was reported in respect of landfill tax. This reflects a combination of factors including increased tonnages received by the council to treat and dispose of waste and an inability to meet the budget saving of £530,000 which was anticipated as a result of diversion activity. The overspend in this area is partly offset by a saving of £295,000 in relation to the use of contractors for waste disposal although this saving was not as high as had previously been anticipated. Landfill operational costs showed an underspend of £325,000 with a further saving of £432,000 on landfill directives mainly due to the capitalisation of these costs. These are partly offset by reduced tipping income of £262,000 and the non-achievement of £100,000 SME income from the transfer station at Brindley Road. An overspend of £46,000 was also reported in respect of staff costs at Brindley Road.
35. An overspend of £891,000 was reported in relation to the MRF. This reflects a continuation of the depressed markets for recycle materials with an income shortfall of £550,000. The pressure experienced by the MRF in relation to market conditions and income opportunities was recognised in the 2013/14 budget and a corporate contingency sum of £350,000 was set aside to offset these pressures should they occur. The allocation of this sum was approved by Cabinet at its meeting on 23 September and is reflected in the outturn position. A number of additional operating costs were also incurred, some of which relate to external processing costs which could no longer be afforded from the Sustainable Waste Management (SWM) Grant. Income shortfalls are also a significant factor in the deficit on the Trade Waste Collection Service. This reported a deficit of £320,000 resulting from a shortfall in income mainly due to competition from the private sector in the market place. An overspend of £16,000 was also reported in respect of household waste collection with savings on employee and other operational costs offset by additional vehicle charges.
36. The Household Waste Recycling Centres also reported an overspend of £215,000 mainly due to increased employee costs with an overspend of £91,000 also identified in relation to processing costs arising from increased tonnages of recyclables, particularly wood. Whilst the processing of these materials were eligible to be funded from the SWM grant, the reduction in funding meant that these costs had to be charged to the revenue account. A saving of £43,000 was identified in relation to post sorting through the cessation of this service in the latter part of the year. The balance of the overspend within Waste Management reflects an under-achievement of budget savings both in relation to 2013/14 and in respect of savings carried forward from the previous year. This includes service interventions such as Cardiff Outdoors that were linked to the Council's Change Management Programme.
37. An overspend of £607,000 was reported in relation to Regulatory Services of which £238,000 was in respect of Licensing, largely reflecting the reduction in

income from taxi licences following the decisions made by the Public Protection Committee and the required accounting treatment. Other overspends include £145,000 in Housing Enforcement mainly reflecting the under-achievement of budget savings in relation to spans of control, £95,000 due to income shortfalls in respect of the County Analyst, £76,000 in Consumer Protection and £22,000 in Pollution Control. An overspend of £186,000 was also identified in relation to an under-achievement of budget savings both in relation to 2013/14 and in respect of savings carried forward from the previous year. These are partly offset by savings of £96,000 in Public Protection reflecting reduced costs in Food Hygiene and Occupational Health and £62,000 in Animal Services through a combination of additional income and reduced costs.

38. The overspends in these areas are partly offset by a significant saving against Cleaner Cardiff which reported an underspend of £573,000 reflecting the actions taken to reduce employee costs through reducing the number of agency staff together with a range of other savings and increased income. These are partly offset by additional vehicle costs and higher costs in relation to public conveniences. Other savings include £100,000 in Strategy, Education & Enforcement mainly in relation to litter enforcement and £49,000 on bulky waste collections where a saving on employee costs offsets the shortfall in income from the newly introduced charges.

Health & Social Care +£3,624,000

+£2,590,000 Month 9

39. The directorate outturn position shows an overspend of £3.624 million an increase of £1.034 million compared to the position reported at month nine. The increase reflects a range of factors including additional continuing health care costs in Mental Health Services, additional residential and nursing placements, ad hoc fee increases for residential and nursing placements, further growth in domiciliary care costs and a reduction in the level of in-year savings achieved.
40. The overspend is mainly due to increased demographic pressures in relation to services to older people and people with learning disabilities. This is reflected in an overspend of £4.433 million on externally commissioned services with costs in this area partly offset by savings in Direct Services and other areas of the directorate budget. The overall position includes a shortfall of £319,000 against the £1.862 million savings targets set as part of the 2013/14 budget. The shortfall relates to savings targets within externally commissioned services mainly linked to reviews of high cost packages.
41. The overspend within externally commissioned services includes £2.524 million in respect of older people, £1.253 million in relation to people with learning disabilities and £688,000 in Mental Health Services. These are partly offset by savings in other areas. The overspend on older people largely reflects very significant growth (9.4%) in the number of domiciliary care hours delivered. This follows an increase of 10% in 2012/13. Also, the greater part of the increase has occurred in spot contracts which are generally more

expensive than framework contract rates. Only part of this growth is reflected by an increase in the number of service users (3.5%) with the greater impact resulting from an increase in the average care hours received by each service user. This reflects the increasing demographic trend in terms of age profile and level of need. There has also been growth of 28% in the last twelve months in the number of hours of care paid via direct payments to those who wish to arrange their own care. In addition there was an increase of £1.0 million in the cost of older people residential and nursing care compared to 2012/13. This largely reflects an increase in the cost of individual residential and nursing placements.

42. The overspend of £1.253 million in learning disabilities reflects a number of factors including a significant increase in the level of spend on residential care, an increase in the cost of external supported accommodation placements, growth in the number of domiciliary care hours provided and a significant increase in the number of care hours provided via direct payments. These are partly offset by a one-off saving of £300,000 on the learning disabilities supported living contract following a review of placement costs. As approved by Cabinet as part of the month six report budget provision of £701,000 was transferred from Children's Services to Health & Social Care to reflect the cost of transitions between the two directorates for young adults who were aged between 18 and 21 at 31 March 2013. The projected overspend does however include the part year costs of transitions from Children's Services where a young adult has turned 18 during the financial year. The overspend of £688,000 in Mental Health Services reflects growth in both the number and cost of residential placements together with an increase in domiciliary care. It also includes the £310,000 of continuing health care costs that were approved towards the end of the financial year.
43. Budget savings of £740,000 were identified in relation to externally commissioned services as part of the 2013/14 budget of which £421,000 was identified as having been achieved leaving a shortfall of £319,000. This is reflected in the overspend for externally commissioned services. The action plan agreed by the directorate to reduce spending during the year also included a number of significant savings which impact on the outturn position of commissioned services. The most significant of these was the decision to withhold payments from domiciliary care providers due to discrepancies in the information relating to hours of care delivered. This resulted in savings of £750,000 which are reflected in the outturn position for externally commissioned services, mainly in relation to older people.
44. A saving of £162,000 was identified in respect of residential care within Direct Services. This was mainly due to savings in internal learning disabilities supported accommodation reflecting staff vacancies against the budgeted establishment. The financial impact of the decision to end the contract arrangements between the Council and Hafod Care in respect of the three remaining homes linked to that agreement enabled the achievement of the £500,000 budget saving which was based on a review of residential care provision. Other than that the financial impact in the current financial year was broadly neutral. The Dorothy Lewis and Ty Newydd Care Homes closed

during the year and the transfer of the Cathedral View Home is currently being finalised. The termination of the agreement with Hafod Care also provides full year savings in support of the 2014/15 budget. Other savings within Direct Services include £93,000 in relation to internal day care services, mainly as a result of staff vacancies in learning disabilities day care and £184,000 in relation to the Home Care Service. Savings of £289,000 were also achieved in other areas of the directorate including fieldwork/social work and management and support.

Resources +£405,000

+£945,000 Month 9

45. The directorate outturn position shows an overspend of £405,000 a reduction of £540,000 compared to the position reported at month nine. This further improvement reflects additional savings in a number of areas including ICT, Finance, Enterprise Architecture and Legal Services, partly offset by additional costs in respect of Fleet Management. The additional savings reflect a number of factors including reductions to employee costs as a result of maintaining vacancies and the early release of staff, additional income including staff recharges and increased savings on hardware and software within ICT.
46. At a directorate level a shortfall of £2.232 million was identified against the £3.998 million savings targets set as part of the 2013/14 budget. Of this £758,000 relates to facilities management and £834,000 to fleet management. Further details of these are set out below. Other shortfalls against savings include £334,000 on IT initiatives such as the transfer of data and e-mail storage to an IT cloud and £200,000 on reducing external legal spend.
47. The most significant variance was in relation to Fleet Management with an overspend of £1.443 million reported. This reflects the shortfall against savings targets of which £982,000 was allocated in 2012/13 and £834,000 as part of the 2013/14 Budget. Delays in the fleet replacement and reduction programme have resulted in the continued use of short term hire as well as increased maintenance costs. As previously reported, the £250,000 saving for improving driver behaviour was deemed unachievable and could not be progressed while overspends were also reported against spend on fuel, tyres, unbudgeted vehicle tracker costs and capital charges associated with invest to save costs at the workshops.
48. Facilities Management reported an overspend of £722,000 also mainly as a result of shortfalls against savings targets. This includes shortfalls of £358,000 on security, £280,000 on building cleaning, £355,000 on other facility management budgets and £365,000 due to the delayed restructure within Building Support. These are partly offset by savings on office accommodation generated by the Office Rationalisation project, the surplus of £193,000 realised by Building Services and from other savings on premises budgets.
49. Commissioning and Procurement also reported an overspend of £110,000 with a shortfall in retrospective rebate income of £76,000 and a shortfall

against budget of £186,000 on the County Supplies trading account. This includes some adverse impact as a result of the closure of the County Supplies depot towards the end of the financial year. These are partly offset by savings in other budgets within Commissioning and Procurement including employee costs. An overspend of £35,000 was also reported in relation to Business Administration reflecting additional costs arising from a delayed restructure including redeployment costs.

50. All other divisions within the directorate reported savings reflecting the measures taken during the year to offset the significant overspends identified elsewhere within the directorate. The most significant area of saving was in relation of ICT which reported an underspend of £640,000. This reflects a number of factors including savings on employee costs due to staff vacancies, additional recharge income to the Housing Revenue Account and a range of savings on hardware and software purchases and maintenance agreements.

51. Other areas of saving within the directorate include £460,000 in Enterprise Architecture, £386,000 in Finance, £285,000 in Change Management, £80,000 in Legal Services, £41,000 in Human Resources and £13,000 in Health & Safety. These are mainly as a result of employee savings reflecting vacancies and the early release of staff but also include additional recharge income and reductions to other spend including consultancy costs within Enterprise Architecture.

Sport, Leisure & Culture (£218,000)

(£280,000) Month 9

52. The directorate outturn position shows a saving of £218,000 a reduction of £62,000 compared to the position reported at month nine. The change reflects a range of factors including increased costs against the Castle, catering and functions within Venues. This was partly offset by a significant improvement to the trading position of the cultural venues and the Cardiff International White Water Facility (CIWW). The overall position has been achieved despite a shortfall of £373,000 against the £2.108 million 2013/14 savings target, effectively covering this shortfall with increased efficiencies elsewhere. The more significant shortfalls include £105,000 in relation to the new operating model for the Mansion House and Protocol, £100,000 against a saving on the Channel View Centre and £90,000 in respect of Parks sponsorship / design fees.

53. The overall position includes a reduction of £445,000 in the subsidy for leisure and sports facilities, despite an overspend of £298,000 being reported in relation to Channel View. All other leisure and sports facilities reported surpluses against budget. The improvement reflects significant additional levels of income, mainly through the Active Card memberships and the Passport to Fitness Initiative and is a continuation of the trend seen in recent years. Significant operational savings were also achieved thereby reducing costs. A saving of £99,000 was also reported in respect of community halls mainly as a result of increased income generation with a particular improvement at Penylan. As anticipated, the additional expenditure in relation

to the temporary continued opening of Splott Pool and Plasnewydd Community Hall was funded from corporate initiatives. Specialist facilities also reported a saving of £10,000 mainly in relation to Cardiff Riding School. These savings are partly offset by overspends of £91,000 in the Leisure & Play Management Division reflecting un-achieved savings targets from the previous financial year, £42,000 in the Leisure & Play Support Division due to increased staffing costs and £15,000 in Play Services.

54. An overspend of £58,000 was reported in respect of Culture, Venues & Events. This included a significant deficit in Venues partly offset by surpluses achieved in St. David's Hall and New Theatre and reduced costs within Events. The Venues outturn shows an overall overspend of £225,000. This includes overspends of £118,000 in Catering Services, £92,000 at the Castle and £72,000 in Functions including the Mansion House. These were partly offset by savings of £36,000 at the Cardiff Museum and £21,000 in management costs. Record box office sales at both St. David's Hall and the New Theatre together with other income streams enabled surpluses of £26,000 and £45,000 respectively to be achieved for these facilities. The Events Division reported an underspend of £91,000 which included an in year saving against the Winter Wonderland budget following the successful tendering process together with savings on other events.
55. Parks and Sport reported an overspend of £145,000 although this included a reduced drawdown of £100,000 from commuted sums in order to help offset future commitments. The overall position includes an overspend of £128,000 in relation to increased costs associated with the disposal of waste generated through litter clearance, bin emptying and fly tipping and as a result of increases in waste collected and an increase in disposal costs. There was also a shortfall of £55,000 in sponsorship income. These were partly offset by savings of £138,000 on employee costs due to vacant posts together with a range of other operational savings across the division.
56. The three Council activities managed by the Harbour Authority showed an overall overspend of £35,000. This represents a significant improvement compared to the previous monitoring position and is due to higher than anticipated income levels at the CIWW and in particular the flow rider. The CIWW facility achieved an operating surplus after subsidies of £221,000 with an increase in income of 37% compared to the previous financial year. This included income of £182,000 from the new flow rider facility which was £32,000 (21%) above expectations. However, the surplus is offset by loan repayments of £306,000 which reflects the Council's investment in the facility which was provided on an invest to save basis. When this is taken into account it leaves a shortfall of £85,000. Savings of £36,000 in respect of Flatholm and £14,000 for the Sailing Centre were largely due to reduced staffing costs.
57. The Registration Service reported a saving of £45,000 reflecting increases in income from registration fees, the Nationality Checking Service, ONS registration and citizen ceremonies. This was partly offset by additional employee costs. The Bereavement Service achieved a trading surplus of

£183,000 however in line with expectations this was transferred to reserves in order to fund future investment in the service. Emergency Planning also reported a saving of £18,000 with £20,000 transferred to reserves to assist in covering the cost of future incidents.

**Strategic Planning, Highways and Traffic & Transport
(£149,000)**

(£47,000) Month 9

58. The Directorate outturn position shows a saving of £149,000 an increase of £102,000 compared to the position reported at month nine. The change is mainly due to the realisation of additional savings within the Highways Service particularly in relation to drainage and street lighting. This was partly offset by additional costs in Traffic & Transportation. The overall position includes a shortfall of £404,000 against the £3.196 million savings targets set as part of the 2013/14 budget however these are offset by savings in other areas within the directorate. The major shortfalls include £192,000 against the savings targets for the Highway maintenance elements of the Cardiff Outdoors project and £243,000 against the £650,000 budget proposal in relation to on street pay and display parking charges within the Civil Parking Enforcement Account. These are partly offset by over-recoveries against other savings targets.
59. The Highways Service reported an overall saving of £291,000. This reflects a range of factors including savings against drainage and street lighting budgets, reduced costs as a result of the mild winter together with other savings including those identified as a result of management reviews undertaken during the year. These offset the shortfall of £191,000 against the savings targets for the Highway maintenance elements of the Cardiff Outdoors project including the Highways Maintenance Service Redesign Phase 2. In addition, a shortfall of £28,000 was reported in relation to the full year effect of the City Services Phase 1 restructure target. These are partly offset by additional savings against other savings targets.
60. The savings arising from the management review include £147,000 in Highways Maintenance Management and £92,000 in Highways Infrastructure Asset Management which are mainly due to staff vacancies. An underspend of £178,000 was also reported in relation to Drainage Services reflecting increased staff recharges including the allocation of costs to the Flood Prevention Grant together with lower activity on flood prevention works. Street Lighting also reported an underspend of £103,000 reflecting lower energy consumption and savings on lighting surveys. Additional funding of £48,000 for South Wales Trunk Road Agency (SWTRA) works also provided further savings.
61. Although an overspend of £58,000 was reported for Highways Operations this reflects a number of factors including underspends of £207,000 on winter maintenance and £27,000 on cyclical maintenance. These were offset by overspends of £225,000 on highways emergency works and £67,000 on

highways maintenance. Previous monitoring reports indicated that a significant level of permanent repairs would be charged to capital however this did not occur. Also, given the overall position a planned drawdown from commuted sums was not actioned thereby retaining these funds to meet pressures in future years.

62. Traffic and Transportation functions reported an overspend of £24,000. This included a deficit of £104,000 in Passenger Transport due to additional statutory pupil transport costs above budget. An overspend of £43,000 was also reported against Service Management and Support mainly in relation to Cardiff Outdoors savings targets. In addition income from the sale of fuel at the Heliport was also £9,000 below target. These were offset by additional income of £106,000 from staff recharges including local transport projects and infrastructure design. Vacancy savings in the School Crossing Patrol Service also amounted to £74,000.
63. The drawdown from the Civil Parking Enforcement (CPE) Reserve was also £52,000 less than budgeted and is reflected in the overall position on Traffic and Transportation. The outturn and accounting arrangements in relation to the CPE Account are set out in the main report and as an appendix to the report. Overall, a surplus of £2.877 million was achieved during the year however as this is a ring-fenced account the surplus will be transferred to the Parking Reserve and has no impact on the outturn position of the directorate other than through the reduced drawdown noted above.
64. The Planning and Building Control Service reported an overspend of £118,000. This includes an overspend of £72,000 in Strategic Planning with overspends of £137,000 on employee costs due to an inability to meet the vacancy provision offset by additional Planning Improvement Fund and sponsorship income and savings on other expenditure budgets. The Development and Control Division also reporting an overspend of £67,000. This includes shortfalls of £33,000 on planning fee income and £25,000 on Section 106 income. The balance of the variance relates to overspends on supplies and services budgets. A saving of £9,000 was also achieved by the non fee earning element of Building Control and is reflected in the directorate outturn position.
65. The Building Control fee earning account achieved a year end surplus of £165,000 due to staffing underspends and income above target. This is a ring-fenced account and does not form part of the directorate outturn position. However, in line with previous practice £11,000 of this surplus will be transferred to the Summary Revenue Account and will be used to offset the deficits incurred in previous years and which are currently reflected in Council balances. The remaining £154,000 will be transferred to an earmarked reserve and used to offset any deficits in future years.

APPENDIX C

EARMARKED RESERVES		
In line with Council Minute 799(8) the following amounts were transferred to new earmarked reserves		
RESERVE	£	PURPOSE
Revenue Invest to Save	350,000	To provide a source of funding for revenue invest to save schemes in 2014/15.
Discretionary Rate Relief	100,000	To fund opportunities as a result of changes to the NDR discretionary rate relief scheme.

Civil Parking Enforcement 2013/14 Outturn

Appendix D

2012/13 Outturn		2013/14 Estimate	2013/14 Outturn	2013/14 Variance
£000		£000	£000	£000
	Income			
(3,192)	On Street Car Parking Fees	(4,571)	(4,029)	542
(245)	Off Street Car Parking Fees	(349)	(230)	119
(2,148)	Penalty Charge Notices	(2,083)	(2,150)	(67)
(140)	Residents Parking Permits	(153)	(142)	11
(49)	Disabled Bays	0	0	0
0	Other income	0	(48)	(48)
(5,774)	Total Income	(7,156)	(6,599)	557
	Expenditure			
2,240	Employees	2,398	2,203	(195)
306	Premises	322	318	(4)
7	Transport	0	5	5
602	Supplies and services	554	562	8
136	Third party payments	166	242	76
174	Support services	180	217	37
140	Capital financing charges	172	175	3
3,605	Total Expenditure	3,792	3,722	(70)
(2,169)	Net Expenditure	(3,364)	(2,877)	487
2,169	Contribution to Parking Reserve	3,364	2,877	(487)
0	Total Civil Parking Enforcement	0	0	0

HOUSING REVENUE ACCOUNT 2013/14 - OUTTURN**APPENDIX E**

	2013/14 Estimate	2013/14 Outturn	2013/14 Variance
	£000	£000	£000
EXPENDITURE			
Employees	11,033	10,139	(894)
Premises			
Council House Repairs	12,812	14,185	1,373
Other Premises Expenditure	5,161	4,480	(681)
Total Premises	17,973	18,665	692
Transport	161	106	(55)
Supplies & Services	3,289	2,636	(653)
Third Party Payments	15	1	(14)
Support Services	5,955	5,716	(239)
Capital Financing			
Capital Financing	7,335	8,862	1,527
DRF	3,272	2,198	(1,074)
Total Capital Financing	10,607	11,060	453
Contributions to Funds/Doubtful Debts	1,540	446	(1,094)
Housing Subsidy Payable	15,200	15,062	(138)
GROSS EXPENDITURE	65,773	63,831	(1,942)
INCOME			
Rents	(57,488)	(56,854)	634
Service Charges	(5,023)	(5,015)	8
Interest			
Mortgage Interest	(7)	(5)	2
Interest On Balances	(50)	(60)	(10)
Total Interest Receivable	(57)	(65)	(8)
Grants income	(50)	(54)	(4)
Other Income	(735)	(744)	(9)
Total Recharges	(1,518)	(1,301)	217
Contributions to/from Reserves/Balances	(902)	(627)	275
TOTAL INCOME	(65,773)	(64,660)	1,113
NET SURPLUS (-)	0	(829)	(829)

Capital Schemes Update

1. The following provides an update of some capital schemes in addition to the detailed list at Appendix G.

Economic Development & Partnerships

2. As part of the Cardiff Enterprise Zone scheme, headleases at the Jurys and Dandara sites, St Davids House and Marland House were acquired at a cost of circa £18 million. This investment in land in the vicinity of Cardiff Central Station will assist the Council in its aspiration in respect of a modern capital city gateway.
3. The Urban Broadband Scheme total grant of £10.2 million grant has been reduced to £8.6 million, following changes agreed with the Department for Media, Culture and Sport (DCMS) in respect of schemes that are now being proposed to be delivered.
4. The main achievements for the scheme in 2013/14 have included the successful introduction of the Cardiff Connection Voucher Scheme and establishment of the Digital Cardiff Showcase Suite. The grant is subject to an Assurance Checkpoint process set out by DCMS, which only permits grant to be claimed once sub projects have achieved Checkpoint C status. On this basis the grant claimed for 2013/14 amounted to £0.556 million.
5. The remaining grant of £8.044 million will need to be spent by the end of 2015 and is allocated over the three remaining schemes, Internet Exchange (£0.844 million) Wi-Fi in Public Buildings (£3 million) and Wi-Fi on Public Transport (£0.378 million) with the balance (£3.822 million) allocated to the schemes outlined in the preceding paragraph. Each scheme is being progressed within an approval timescale approved by DCMS. There is a risk that grant could be withdrawn if the Council fails to make sufficient progress within these agreed timescales. The grant agreement limits project management costs for the Connection Voucher Scheme to 10% of the amounts claimable and therefore any amounts above this will need to be managed within existing revenue resources.
6. A loan of £1 million was provided to Cardiff Bus, secured in the form a debenture on the property assets of the Company. Cardiff Bus is governed by transport legislation which places borrowing restrictions on it which means that it is unable to borrow long term from anyone other than the Council. The loan is to be repaid at the end of a three year period.

Community Development, Cooperatives & Social Enterprise

Neighbourhood Regeneration

7. The Neighbourhood Renewal schemes budget is a programme of public realm and environmental improvements with schemes at different stages from design to completion. The main schemes delivered in 2013/14 include: Danescourt Multi Use Games Area; Salisbury Road public realm and junction improvements; Glenwood subway improvements, Newport Road Lane lighting and resurfacing and Tweedsmuir Road gully improvements. All Local Members were invited to put forward ideas for new Neighbourhood Renewal Scheme projects based on regeneration needs in their Ward, and 17 schemes have been prioritised for implementation over the next 3 years.
8. The main scheme in the Community Shopping Centre programme was the mixed use redevelopment of Beechley Drive shops, being delivered in partnership with Cadwyn Housing Association, towards which the Council made a contribution of £301,000 in 2013/14. Community consultation has taken place on the Clare Road/Penarth Road shopping centre, following which an action plan was prepared, and design work has commenced, with a start on site expected in 2014/15, with slippage of £175,000 reported on the overall programme mainly in relation to the Clare Road scheme
9. Slippage of £580,000 is reported on the Maelfa regeneration scheme, a comprehensive redevelopment scheme which aims to revitalise the heart of the Llanedeyrn estate. A preferred developer has been appointed and advance site preparation works are in progress, including the demolition of three Council buildings including the former Day Centre, former Home for the Elderly and the Housing Office. This work has started on site and is being project managed by the Council in advance of the main redevelopment scheme.
10. The main redevelopment scheme is currently subject to negotiations with the preferred developer regarding a range of legal and financial issues, including the acquisition of outstanding leasehold interests in the Maelfa Shopping Centre which includes the potential use of compulsory purchase powers if necessary, as approved by Cabinet in April 2014. Until these issues are resolved and a signed Development Agreement is in place, the redevelopment scheme cannot progress. The Council's total contribution to the scheme is £1.623 million towards advance works, the community facility and business compensation. Options to refurbish the adjacent block of flats are also being considered as part of the overall scheme, subject to availability of funding within the Housing Revenue Account.

Citizen Hubs

11. A contract for the refurbishment of the Jasmine Centre has been let for £555,000, with completion expected by July 2014. Opportunities for business cases for further hubs providing integrated community services continue to be developed in 2014/15.

Venues & Cultural facilities

12. The refurbishment of St Davids Hall roof and balcony was completed at a total cost of £428,000 from the budget of £574,000 with the remaining £98,000 of the budget used for improvements and equipment at St Davids Hall and New Theatre.

Libraries

13. The refurbishment of Canton library was completed at an overall cost of £761,000 mainly using Council funding, together with a WG Cymal grant of £120,000. An underspend of £200,000 projected on this scheme was vired to Citizen Hubs as mentioned at Month 3, and the remaining £93,000 outturn underspend vired to Central Library primarily to fund purchase of bespoke furniture in 2014/15.

Leisure

14. A procurement process has begun for the Insole Court scheme to seek contractors to take forward the first phase of restoration works costing circa £2.9 million. In parallel with this, the trust, Council and other funding partners such as the Heritage Lottery Fund and Big lottery will be working to confirm the funding available for phase one, along with ensuring a sustainable business plan is developed by the trust.
15. The detailed design of the Eastern Leisure Centre refurbishment scheme has been agreed in order to form the basis for a tender exercise, subject to the relevant approvals being in place. The next stage of this delayed scheme is the procurement process. The tender exercise will assist in determining the cost of the work, which will need to be managed within the available budget of circa £6.5 million.

Corporate Services & Performance

Technology

16. The Modernising ICT to Improve Business Process programme is a range of projects using existing SAP technology as well as implementing new software, hardware and systems enabling alternative methods of working and changes to processes in order to achieve more effective and efficient customer service. Expenditure will be subject to approval of robust business cases to ensure effective development and implementation. Slippage of £2.5 million against the overall budget of £3.6 million is carried forward into 2014/15. Where the new Customer Relationship System will be the first call on the budget.

Property and Asset Management

17. The required reconstruction of the fire damaged Grade 2 listed Longcross Farm is ongoing with costs of £319,000 incurred in 2013/14. Slippage of

£633,000 is reported on this scheme, for which specialist materials and listed planning consents are required.

Facilities Management

18. In order to ensure effective utilisation of space at County Hall and other buildings, a number of projects have been undertaken during the year under the Office Accommodation rationalisation scheme to rationalise office space. This has allowed accommodation such as Bridge Street, Heath Park, Brindley Road and Bessemer to be closed and alternative options to be considered for the sites.

Education – Planning and Development

Asset Renewal

19. The Education Asset Renewal allocation for 2013/14 was £3.973 million. This includes 2012/13 slippage of £1.042 million due to a late award of Welsh Government (WG) grant which resulted in slippage of Council Asset Renewal funds into 2013/14.
20. At Month 9 the projected overspend against this budget was £1.5 million. The actual overspend recorded at Outturn is £2.114 million
21. Directorates are advised that any asset renewal overspend in a given year will reduce their allocation for the subsequent year by the same amount. However, the level of works already underway, or planned for 2014/15 mean that this adjustment is considered unachievable. Given the material amount of the over spend on schools asset renewal budgets during 2013/14, it is vital that the Education directorate implements improved, robust, budget monitoring and management arrangements for 2014/15. In particular, the Directorate should consider the proportion of budget to be retained as a contingency for works later in the financial year, given that many planned works take place before September. Also, improved processes for individual works should be implemented to ensure that initial estimates are accurate and that monitoring against these estimates as jobs is undertaken on a timely basis.

Suitability and Sufficiency

22. The capital Education directorate was awarded £500,000 capital funding as part of the 2013/14 Capital Programme, and this was fully utilised. This budget was intended to supplement the Asset Renewal allocation, dealing with issues wider than condition and DDA works.
23. Expenditure in 2013/14 included the purchase of a demountable unit at Creigiau Primary School costing £263,000, as well as refurbishments, alterations and extensions at various schools.

Flying Start

24. The current Flying Start Programme was approved in 2012/13, covering 3 years (2012/13 – 2014/15). At 2012/13 Outturn the anticipated 2013/14 expenditure was forecast as £2.716 million.
25. Cabinet monitoring reports in 2013/14 have highlighted the risks to meeting this level of expenditure, and there have been ongoing discussions with WG in an attempt to re profile the approved funding. The risks were in relation to the funding being granted within one financial year only, although requested to be split over two financial years. The overall Cardiff Council review of future sustainability and use of Council owned buildings has had an impact. In December 2013, WG agreed to slippage of £1.286 million, leaving £1.430 million to be spent during the financial year.
26. Despite this target being a challenge in itself, the Flying Start team were able to achieve an Outturn expenditure of £1.369 million, due largely to expenditure within the SOP Consolidated Model on Mount Stuart Primary (£349,000) and Bryn Celyn Primary (£319,000).
27. £61,000 remained unspent at year end, and the Authority has again requested that WG agree to this funding being made available in 2014/15. Without this slippage being permitted (and therefore £61,000 grant being lost) there may be a risk to the viability of one or more of the planned Flying Start projects in 2014/15.

Energy Efficiency

28. Including slippage from 2012/13, the budget for this scheme for 2013/14 was £514,000. This is an Invest to Save project, with revenue savings from reduced energy costs used to support the borrowing costs of capital investment in boiler replacements.
29. The most significant levels of expenditure aligned to this budget in 2013/14 were Whitchurch High (£73,000), Ton-yr-Ywen Primary (£116,000), Rumney Primary (£85,000) and Greenway Primary (£68,000).

Schools Wireless ICT

30. Works to create a wireless network in all local authority controlled schools is complete, with the next steps being to ensure effective utilisation and improvements in IT provision. The implementation of the network posed many challenges of access to buildings, timing of implementation to avoid disruption, the need to future proof and change existing ICT infrastructure in schools and also due to the condition and differences in the types of schools buildings. The works are expected to cost circa £3.5 million, with £1.46 million paid for from WG Learning in Digital Wales grant which was required to be spent by the end of January 2014 to ensure no loss of funding.

Schools Organisation Planning

31. The Schools Organisation Planning (SOP) Consolidated Financial Model includes almost £255 million of capital investment over the life of the programme, including expenditure in previous years. In November 2013 the Cabinet committee considered a report regarding the School Organisation Financial Model including the outcome of the Office of Government and Commerce (OGC) Gateway review of the SOP programme. Due regard will need to be given to the report recommendations regarding issues of governance and the need for robust project planning in order to avoid significant expenditure variations.
32. Capital expenditure within the Consolidated Model is sub-divided into several categories: Fast Track, Welsh Medium, Cardiff East, Whitchurch, 21st Century Schools and Other. It should be noted that the 21st Century Schools Programme is contained within the Consolidated SOP Programme, and some of the existing Fast Track, Welsh Medium, Cardiff East and Whitchurch schemes also form part of the 21st Century Schools Programme.
33. The Council Budget set in February 2013 included a budget for the SOP Capital expenditure, which following confirmation of 2012/13 Outturn slippage was £33.177 million. The programme has since been revised to reflect changes including virements and new approvals and the revised figure is £34.345 million. The 2013/14 Outturn expenditure was £32.926 million, a net variance of £1.419 million compared with the revised budget of £34.345 million. This figure includes net slippage of £3.988 million and a net overspend of £2.569 million and is the result of several movements within the SOP Consolidated Financial Model.
34. Overspends on specific schemes may be addressed through the virement of separate Technical Contingencies which exist within the Consolidated Financial Model. The following are the most significant virements arising in 2013/14:
 35. Whitchurch Primary School (£350,000), St Teilos High School (£572,000), Ysgol Bro Edern (£230,000), Bryn Celyn Primary (£83,000) and Pontprennau Primary School (£732,000).
36. In addition to these, the 2013/14 Outturn expenditure on Ysgol Treganna and Cardiff High School was higher than anticipated, resulting in respective overspends of £441,000 and £233,000 on those schemes.
37. Of the schemes contributing to the net slippage, interim works at Eastern High School have contributed most significantly with a slippage figure of £2.457 million (this was reported at Month 3, with a slight adjustment here for the actual Outturn). As reported at Month 9, Schools Building Improvement Transitional Grant (Tranche 3) of £7.700 million was brought forward from 2014/15 to support schemes at St Teilos, Cardiff, and Llanishen High Schools and Ysgol Bro Edern, in the east of Cardiff.

38. The most notable slippage to report since Month 9 is St Teilo's High School, for which the actual expenditure at Outturn was £1.291 million lower than forecast at Month 9. Whilst the acceleration which was reported earlier in the year did allow the scheme to achieve key milestones, expenditure has not been incurred as quickly as expected hence the slippage noted here.
39. Several Business Cases have now been submitted to Welsh Government seeking full approval of grant supporting a number of 21st Century Schools schemes. Whilst a number of those Business Cases have already been successfully approved in 2014/15, some had previously been anticipated for 2013/14 and thus there has been a need to slip the planned expenditure. Although timescales have now become tight on some of these schemes, it is currently hoped that target dates are still achievable.

Health, Housing & Wellbeing

Housing

40. Slippage of £170,000 is reported against the Alleygating budget of £279,000, due to more extensive preparatory works required following the consultation process.
41. The Disabled Facility assistance general fund budget of £2.991 million was fully spent, with additional costs of £291,000 mentioned at Month 9 managed from resources within Housing. Public Housing spent £1.376 million of a total budget of £1.605 million.
42. Slippage of £263,000 is reported on the Renewal Area scheme, due to low take up by owners and also withdrawal of contractors as the scheme winds down. The scheme which is funded by WG grant, provides external improvements to privately owned properties within the designated North Grangetown renewal area. Slippage of unspent amounts is dependent on WG approval.

Adult Social Care

43. A Welsh Government (WG) grant of £561,000 was paid to a voluntary organisation called 'Inroads' to continue the renovation of a property which will provide a single point of contact for service users as part of the substance misuse programme. This is part of a total grant for renovation of £850,000 of which the first payment was made in 2012/13, and follows a WG grant of £450,000 in 2011/12, which allowed the organisation to purchase the property.

Environment

Waste Management & Recycling

44. In relation to the Council's Landfill capping and aftercare obligations for Lamby Way and Ferry Road sites, the Council has implemented for 2013/14

guidance received from the Wales Audit Office (WAO). This requires the identification of estimated costs over a period of up to 60 years, and recognition of these costs immediately in a provision rather than when payments are made. The provision was therefore created at the start of 2013/14, and the budget of £1.489 million previously included in the Capital Programme has been removed, together with the projected outturn for this amount. Any costs incurred will be charged directly to the provision in line with accounting guidance.

45. Following the need to undertake a strategic review of household Waste Recycling Centre Provision as part of the budget proposals for 2014/15, slippage of £802,000 is reported on the proposed development of the new site at Wedal Road. This scheme, estimated to cost £1.7 million and which will also include a Re-use Centre is now expected to be complete during 2014/15, subject to the outcome of tenders.

Parks & Green Spaces

46. During the year a number of playground equipment replacements have been undertaken including at Whitland Crescent, Greenway Road and Hailey Park. The refurbishment of the Millennium Bridge at Bute Park was completed during the year at a cost of circa £150,000 by bringing forward budget the parks infrastructure budget from 2014/15.
47. A scheme to convert the site of the Hywel Dda school into public open space will continue into 2014/15 with slippage of £130,000 This is as a result of the need to seek planning permission for change of use, to undertake asbestos surveys and identify options to reduce costs in line with the budget available, particularly in relation to the removal of the concrete slab.
48. As part of the Bute Park restoration scheme, the re-flooding of the Mill Leat and the restoration of the Eastern Boundary Wall have been completed, along with minor works including signage and provision of bins and benches. Slippage of £203,000 is reported on the 2013/14 allocation of £1.550 million in relation to the Blackfriars Friary and revetment of the Dock Feeder.

Bereavement & Registration services

49. Work to increase capacity of burial space at Western Cemetery began in April 2013 and was completed in July 2013, at a total cost of £569,000. Bereavement reserve funds of £323,000 were available for a range of schemes including Floral Tribute, site improvements and vehicle purchase, however little progress was made with only £19,000 spent. The directorate have been asked to produce a plan of improvement schemes to be undertaken to deliver the Bereavement strategy.

Harbour Authority

50. The WG Harbour asset renewal budget of £227,000 was used to purchase equipment including a vessel for harbour operations (£150,000) and upgrade

facilities and equipment as well as environmental and public realm works in the vicinity.

51. The Flowrider, an indoor surf attraction at Cardiff International White Water, was opened in May. The estimated total cost of £2 million was met from the Harbour Projects and Contingency reserve

Transport, Planning & Sustainability

Strategic Planning

52. The main scheme within the Heritage schemes budget is the remediation of the disused Cathays Park toilets building, where £55,000 was spent on this at risk listed building. Other works were commenced or completed on various structures with listed status including a balustrade at Insole Court, a belltower at Roath Primary School and a bus shelter at Grange Gardens.

Highway Maintenance

53. As identified at Month 9 a number of significant schemes were still the subject of design, development and the outcome of a tender process, meaning that works were unlikely to be completed as planned during 2013/14. Total slippage is £3.237 million of which £1.405 million is linked to the Local Government Borrowing Initiative (LGBI) carriageway improvements scheme against the budget of £4.461 million. There was also slippage of the majority of £1.350 million LGBI street lighting allocation for 2013/14 to replace concrete columns on principal roads. WG will allow a carry forward where contractual commitments exist at 31 March 2014. A street lighting replacement contract spanning two years, planning the works for the 2014/15 LGBI allocation allowed the Council to meet this requirement. However it should be made clear that WG expect all highways LGBI funding to be spent by the end of the year. The service must ensure processes and approvals are in place early during 2014/15 to minimise the risk of loss of funding and to ensure works will be completed in the relevant year.
54. Highways unspent sums have not been taken as underspend in this instance in order to comply with the Welsh Government requirements for additionality in relation to their approved LGBI funding.
55. The tender process for the implementation of street lighting dimming did not commence during the year due to delays in confirming the required specification and technology. The timing of this invest to save scheme may have an impact on potential revenue savings forecast in 2014/15 that may be receivable from the business case submitted.
56. Slippage of £1.031 million is reported on Bridges and Structures which includes the Council's commitment to the scheme undertaken by Network Rail at Windsor Road. The Penarth Road bridge scheme commenced at the end of March following ongoing discussions with the appointed contractor concerning responsibility of liability of the structure during the works.

57. The Rhiwbina Flood defence scheme aims to address surface water flooding to residential and commercial properties from watercourses in Rhiwbina. The 2013/14 budget of £1.413 million includes £1.298 million WG grant and £115,000 Council funding. The Council began detailed design solutions in 2012/13 and undertook a significant period of consultation with residents. Slippage of £1.196 million is reported in total, with works expected to start in July, subject to approval and appointment of the contractor. During the year the Council was notified by the Welsh European Funding Office of the risk of losing funding in 2015, should any projects not meet expenditure targets. Robust monitoring of this scheme is essential in order to minimise potential risk to delivery.

Traffic & Transportation

58. A number of local and strategic transport schemes were completed during the year using both Council and external grant funding. These included improvements to the A470 at Parkfield Place, improvements to traffic signals and telematics equipment, creating safe routes in communities in Cathays and Riverside and development of cycling routes in various parts of the City. Where schemes have costs in excess of budget, these have generally been managed by bringing forward and allocating commitments against future years budgets. It is important that the directorate manage planned expenditure and known commitments for 2014/15 within the approved budgets and grants made available.

59. The £2 million Transport Grant was awarded to the Council as part of the settlement with WG in relation to the Herbert Street Bridge for 2013/14. This scheme is unlikely to proceed in the near future, so this is shown as an underspend until clarification is sought from WG as to future use.

60. The Council received funding from Welsh Government to undertake a pilot safety scheme at Gabalfa Interchange estimated to cost £70,000. Following completion of the pilot permanent works were implemented in three stages to allow prompt completion of the scheme. As part of the permanent works, there were a number of upgrades required to install new and replace existing signage as well as additional infrastructure works such as carriageway widening. It was also deemed more cost effective to undertake resurfacing and other planned maintenance works at the same time. Given the nature of the complex junction the costs involved in traffic management whilst works were undertaken, were significantly higher. The overall cost of the scheme is circa £600,000 and a virement of £242,000 has been undertaken from highways to meet the costs of planned maintenance undertaken as part of the contract.

61. In 1993 the former South Glamorgan County Council and the then Welsh Office (now Welsh Government) entered into an agreement which required the Council to pay for the costs of widening the M4 motorway which only became necessary due to the construction of Junction 30. The original estimate of the sum payable was £3.1 million and this was initially contested by the Council particularly in respect the benefits of the initial work undertaken by the Authority in relation to the overall Welsh Government

scheme. Following further negotiation, the sum identified to settle the legal obligation is £1.97 million and this is shown as an over spend in the Capital Programme, as a capital creditor, whilst discussions with WG are ongoing. The Council continues to work positively with WG on future funding in relation to transportation.

<u>PORTFOLIO, DIRECTORATE & SCHEME</u>	2013-14 Programme	2012-13 Slippage	Budget revision	Virements	Changes & New Approvals	Total 2013-14 Programme	Outturn	(Underspend)/ Overspend GF	(Underspend)/ Overspend Other	Invest to Save slippage/SOP 'reserve'	Slippage GCF	Slippage Other	Total Variance
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<u>ECONOMIC DEVELOPMENT & PARTNERSHIPS</u>													
<u>Economic Development, Tourism & Heritage and City Development & Major Projects</u>													
Cardiff Enterprise Zone	(7,100)	10,686	0	0	500	4,086	18,395	0	0	0	(2,691)	17,000	14,309
Urban broadband	2,000	0	0	0	0	2,000	620	0	0	0	0	(1,380)	(1,380)
Cardiff Capital Fund	74	226	(74)	0	233	459	435	0	0	0	0	(24)	(24)
Cardiff Bus loan	1,000	0	0	0	0	1,000	1,000	0	0	0	0	0	0
Llanrumney Hall	0	0	0	0	12	12	12	0	0	0	0	0	0
ISV Infrastructure claim	0	0	0	0	115	115	115	0	0	0	0	0	0
Doctor Who experience	0	26	0	0	6	32	32	0	0	0	0	0	0
S106 schemes	15	335	(335)	0	(15)	0	0	0	0	0	0	0	0
Total Economic Development, Tourism & Heritage and City Development & Major Projects	(4,011)	11,273	(409)	0	851	7,704	20,609	0	0	0	(2,691)	15,596	12,905
<u>COMMUNITY DEVELOPMENT, CO-OPERATIVES & SOCIAL ENTERPRISE</u>													
<u>Neighbourhood Regeneration</u>													
Neighbourhood Renewal schemes	668	0	0	0	4	672	672	0	0	0	0	0	0
Local Shopping Centre regeneration	400	99	0	0	0	499	324	0	0	0	(175)	0	(175)
Maelfa Centre Regeneration	450	18	0	150	0	618	38	0	0	0	(580)	0	(580)
Renewal Area grant - Sun Street public realm	0	0	0	78	0	78	78	0	0	0	0	0	0
Butetown Community Centre and Youth Pavilion	0	97	(20)	0	0	77	50	0	(27)	0	0	0	(27)
Community Building Grants	70	0	0	0	0	70	73	3	0	0	0	0	3
S106 schemes	52	274	(274)	0	0	52	0	0	0	0	0	(52)	(52)
Total Neighbourhood Regeneration	1,640	488	(294)	228	4	2,066	1,235	3	(27)	0	(755)	(52)	(831)
<u>Citizen Hubs</u>													
Citizens Hubs - Splott	0	50	0	50	0	100	87	0	0	0	(13)	0	(13)
Citizens Hubs - Maelfa	(500)	650	0	(150)	0	0	0	0	0	0	0	0	0
Citizens Hubs - Jasmine	0	20	0	0	0	20	65	0	0	0	45	0	45
Citizens Hubs - St Mellons	0	20	0	0	0	20	5	0	0	0	(15)	0	(15)
Citizens Hubs - Marland	0	10	0	150	0	160	155	0	0	0	(5)	0	(5)
Total Citizen Hubs	(500)	750	0	50	0	300	312	0	0	0	12	0	12
<u>Venues & Cultural Facilities</u>													
Asset Renewal Buildings	153	0	0	0	(6)	147	30	(117)	0	0	0	0	(117)
St David's Hall roof	500	74	0	(98)	0	476	428	(48)	0	0	0	0	(48)
New Theatre/St Davids Hall telephony system	0	0	0	50	0	50	0	(50)	0	0	0	0	(50)
St Davids Hall replacement seating	0	0	0	27	0	27	27	0	0	0	0	0	0
New Theatre Follow Spots	0	0	0	21	0	21	21	0	0	0	0	0	0
Cardiff Museum	0	175	0	0	0	175	133	(42)	0	0	0	0	(42)
New Theatre Upper Circle seating	0	27	0	0	(28)	(1)	(1)	0	0	0	0	0	0
Total Venues & Cultural Facilities	653	276	0	0	(34)	895	638	(257)	0	0	0	0	(257)

<u>PORTFOLIO, DIRECTORATE & SCHEME</u>	2013-14 Programme	2012-13 Slippage	Budget revision	Virements	Changes & New Approvals	Total 2013-14 Programme	Outturn	(Underspend)/ Overspend GF	(Underspend)/ Overspend Other	Invest to Save slippage/SOP 'reserve'	Slippage GCF	Slippage Other	Total Variance
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Libraries													
Library investment Canton	225	706	0	(293)	78	716	716	0	0	0	0	0	0
Central library doors	0	105	0	0	0	105	89	(16)	0	0	0	0	(16)
Central Library Furniture	0	0	0	93	0	93	0	0	0	0	(93)	0	(93)
S106 schemes	0	0	0	0	12	12	(1)	(1)	0	0	0	(12)	(13)
Cathays Library final account	0	0	0	0	0	0	(6)	(6)	0	0	0	0	(6)
Total Libraries	225	811	0	(200)	90	926	798	(23)	0	0	(93)	(12)	(128)
Leisure													
Asset Renewal Buildings	304	35	(17)	0	(16)	306	195	(111)	0	0	0	0	(111)
Insole Court Conservation	1,200	0	0	0	0	1,200	222	0	0	0	22	(1,000)	(978)
Insole Court stable block	0	80	17	0	0	97	97	0	0	0	0	0	0
Eastern Leisure Centre refurbishment	1,250	(15)	0	0	0	1,235	61	0	0	0	(1,174)	0	(1,174)
Energy Efficiency schemes at Leisure Centres	0	16	0	0	0	16	39	23	0	0	0	0	23
Fairwater Leisure Centre fitness scheme	0	0	0	0	0	0	(3)	(3)	0	0	0	0	(3)
Total Leisure	2,754	116	0	0	(16)	2,854	611	(91)	0	0	(1,152)	(1,000)	(2,243)
CORPORATE SERVICES & PERFORMANCE													
Technology													
Modernising IT to improve Business Processes	0	2,493	0	0	0	2,493	838	0	0	0	(1,655)	0	(1,655)
ICT Refresh	400	12	0	0	97	509	509	0	0	0	0	0	0
Total Technology	400	2,505	0	0	97	3,002	1,347	0	0	0	(1,655)	0	(1,655)
Property and Asset Management													
Asset Renewal Buildings	43	30	0	(45)	0	28	28	0	0	0	0	0	0
Carbon Reduction and Salix	0	50	0	0	88	138	26	0	0	(22)	(25)	(65)	(112)
Carbon reduction for schools	0	230	0	0	0	230	62	0	0	0	(168)	0	(168)
Longcross Farm rebuild	78	0	0	45	829	952	319	0	0	0	0	(633)	(633)
Total Property and Asset Management	121	310	0	0	917	1,348	435	0	0	(22)	(193)	(698)	(913)
Facilities Management													
Office Accommodation rationalisation	500	408	0	0	(290)	618	479	0	0	0	(139)	0	(139)
Members ICT Invest to Save	500	0	0	(47)	(433)	20	20	0	0	0	0	0	0
Asset Renewal Buildings	348	0	0	0	(18)	330	118	(212)	0	0	0	0	(212)
Legionella	0	65	0	0	0	65	0	0	0	0	(65)	0	(65)
CCTV at Council sites	50	0	0	0	0	50	0	0	0	0	(50)	0	(50)
HR People Services project	0	0	0	0	11	11	11	0	0	0	0	0	0
Total Facilities Management	1,398	473	0	(47)	(730)	1,094	628	(212)	0	0	(254)	0	(466)

<u>PORTFOLIO, DIRECTORATE & SCHEME</u>	2013-14 Programme	2012-13 Slippage	Budget revision	Virements	Changes & New Approvals	Total 2013-14 Programme	Outturn	(Underspend)/ Overspend GF	(Underspend)/ Overspend Other	Invest to Save slippage/SOP 'reserve'	Slippage GCF	Slippage Other	Total Variance
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Central Transport Services	0	0	0	0	50	50	50	0	0	0	0	0	0
EARLY YEARS, CHILDREN & FAMILIES													
Asset Renewal Buildings - Childrens Social Services	42	0	0	0	(2)	40	0	(40)	0	0	0	0	(40)
EDUCATION & SKILLS													
Schools													
Planning & Development													
Asset Renewal Buildings	2,883	1,042	0	0	48	3,973	6,087	2,114	0	0	0	0	2,114
Suitability and Sufficiency	500	0	0	0	0	500	500	0	0	0	0	0	0
Flying Start	2,720	0	(4)	(668)	0	2,048	701	0	(61)	0	0	(1,286)	(1,347)
Total Planning & Development	6,103	1,042	(4)	(668)	48	6,521	7,288	2,114	(61)	0	0	(1,286)	767
Other schemes													
Schools Wireless and ICT	2,000	(352)	0	(500)	(102)	1,046	1,046	0	0	0	0	0	0
Learning in Digital Wales grant	0	0	0	0	1,634	1,634	1,634	0	0	0	0	0	0
Schools Energy Efficiency	295	514	(295)	0	0	514	503	0	0	(11)	0	0	(11)
Marion Centre	0	0	0	0	0	0	7	0	7	0	0	0	7
Total Other schemes	2,295	162	(295)	(500)	1,532	3,194	3,190	0	7	(11)	0	0	(4)
Total Schools	8,398	1,204	(299)	(1,168)	1,580	9,715	10,478	2,114	(54)	(11)	0	(1,286)	763
Schools Organisation Planning													
Fast Track	2,070	771	(636)	349	0	2,554	444	0	(141)	(1,969)	0	0	(2,110)
Welsh Medium	6,531	5,345	(4,812)	319	0	7,383	6,637	0	504	(1,250)	0	0	(746)
Cardiff East	19,987	4,855	(4,896)	(1,328)	0	18,618	21,632	0	1,145	(5,831)	0	7,700	3,014
Whitchurch	3,410	0	(1,190)	1,828	0	4,048	3,600	0	350	(798)	0	0	(448)
21st Century Schools	1,858	(537)	400	0	0	1,721	613	0	732	(582)	0	(1,258)	(1,108)
Other	350	21	(350)	0	0	21	0	0	(21)	0	0	0	(21)
Total Schools Organisation Planning	34,206	10,455	(11,484)	1,168	0	34,345	32,926	0	2,569	(10,430)	0	6,442	(1,419)

<u>PORTFOLIO, DIRECTORATE & SCHEME</u>	2013-14 Programme	2012-13 Slippage	Budget revision	Virements	Changes & New Approvals	Total 2013-14 Programme	Outturn	(Underspend)/ Overspend GF	(Underspend)/ Overspend Other	Invest to Save slippage/SOP 'reserve'	Slippage GCF	Slippage Other	Total Variance
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
HEALTH, HOUSING & WELLBEING													
Housing													
Estate environmental improvements	350	0	0	150	29	529	547	0	0	0	18	0	18
Alleygating	125	154	0	0	(49)	230	60	0	0	0	(170)	0	(170)
Traveller Site refurbishment	200	0	0	0	(60)	140	140	0	0	0	0	0	0
Disabled Facility Assistance	3,100	(109)	0	0	291	3,282	3,282	0	0	0	0	0	0
Discretionary renovation grants	400	0	0	0	(29)	371	371	0	0	0	0	0	0
Group Repair Schemes	150	0	0	(150)	0	0	0	0	0	0	0	0	0
Remedial overcladding	0	46	0	0	53	99	99	0	0	0	0	0	0
Renewal Area Schemes	750	108	0	(78)	48	829	566	0	0	0	0	(263)	(263)
Single Assessment Centre	0	10	(10)	0	(57)	(57)	(57)	0	0	0	0	0	0
S106 schemes	215	0	0	0	10	225	99	0	0	0	0	(126)	(126)
Total Housing	5,290	209	(10)	(78)	236	5,648	5,107	0	0	0	(152)	(389)	(541)
Adult Social Care													
Asset Renewal Buildings - Adults	23	0	0	0	(1)	22	0	(22)	0	0	0	0	(22)
Inroads' grant for property refurbishment	397	0	0	0	164	561	561	0	0	0	0	0	0
Total Adult Social Care	420	0	0	0	163	583	561	(22)	0	0	0	0	(22)
ENVIRONMENT													
Waste Management & Recycling													
Asset Renewal Vehicle Maintenance Facility	0	10	0	0	0	10	2	(8)	0	0	0	0	(8)
Wedal Road Household Waste Recycling Centre	840	(22)	0	0	0	818	16	0	0	0	(802)	0	(802)
Strategic Waste Management Grant	0	0	0	0	235	235	235	0	0	0	0	0	0
Waste Management and Collection Infrastructure	0	112	0	0	0	112	77	0	0	0	(35)	0	(35)
Bessemer Close Waste Transfer Station	0	0	0	0	71	71	71	0	0	0	0	0	0
Materials Recycling Facility refurbishment	50	0	0	0	0	50	0	0	0	0	(50)	0	(50)
Total Waste Management & Recycling	890	100	0	0	306	1,296	401	(8)	0	0	(887)	0	(895)
Parks & Green Spaces													
Asset Renewal Buildings	85	0	0	0	(5)	80	7	(73)	0	0	0	0	(73)
Asset Renewal Parks Infrastructure	69	0	0	0	5	74	74	0	0	0	0	0	0
Asset Renewal Parks Infrastructure Millennium Bridge	71	0	0	0	0	71	146	0	0	0	75	0	75
Play Equipment	114	0	0	0	0	114	114	0	0	0	0	0	0
Hywel Dda Public Open Space	150	0	0	0	0	150	20	0	0	0	(130)	0	(130)
Heath Park sensory gardens	0	0	0	0	72	72	72	0	0	0	0	0	0
Bishops Palace & Llandaff Belltower	20	0	0	0	0	20	3	0	0	0	(17)	0	(17)
Parc Cefn On	20	0	0	0	0	20	3	0	0	0	(17)	0	(17)
Sophia Gardens - LOCOG events area scheme	0	0	0	0	22	22	22	0	0	0	0	0	0
Heath Park tennis courts	0	0	0	0	6	6	6	0	0	0	0	0	0
Bute Park Restoration	1,229	1,550	(1,229)	0	0	1,550	1,347	0	0	0	(24)	(179)	(203)
S106 schemes	1,770	1,513	(1,513)	0	(70)	1,700	431	0	0	0	0	(1,269)	(1,269)
Total Parks & Green Spaces	3,528	3,063	(2,742)	0	30	3,879	2,245	(73)	0	0	(113)	(1,448)	(1,634)

<u>PORTFOLIO, DIRECTORATE & SCHEME</u>	2013-14 Programme	2012-13 Slippage	Budget revision	Virements	Changes & New Approvals	Total 2013-14 Programme	Outturn	(Underspend)/ Overspend GF	(Underspend)/ Overspend Other	Invest to Save slippage/SOP 'reserve'	Slippage GCF	Slippage Other	Total Variance
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<u>Bereavement & Registration Services</u>													
Western Cemetery extension	0	555	0	0	14	569	569	0	0	0	0	0	0
Improvements funded by Bereavement reserve	200	92	0	0	31	323	19	0	0	0	0	(304)	(304)
Total Bereavement & Registration Services	200	647	0	0	45	892	588	0	0	0	0	(304)	(304)
<u>Harbour Authority</u>													
Harbour Asset Renewal	345	0	0	0	(268)	77	77	0	0	0	0	0	0
Harbour Operations Vessel	150	0	0	0	0	150	150	0	0	0	0	0	0
Flow Rider	100	420	0	0	(105)	415	415	0	0	0	0	0	0
Total Harbour Authority	595	420	0	0	(373)	642	642	0	0	0	0	0	0
<u>TRANSPORT, PLANNING & SUSTAINABILITY</u>													
<u>Strategic Planning</u>													
Heritage - Cathays Park disused toilets	89	0	0	0	0	89	54	(35)	0	0	0	0	(35)
Heritage - other	86	35	0	0	39	160	160	0	0	0	0	0	0
S106 schemes	140	50	(50)	0	0	140	4	0	0	0	0	(136)	(136)
Total Strategic Planning	315	85	(50)	0	39	389	218	(35)	0	0	0	(136)	(171)
<u>Energy Projects and Carbon Management</u>													
Radyr Weir	200	205	(205)	0	0	200	89	0	0	(111)	0	0	(111)
Solar PV Renewable Energy Initiative	0	250	(250)	0	0	0	1	0	0	1	0	0	1
Greener Grangetown	0	0	0	0	10	10	10	0	0	0	0	0	0
Total Energy Projects and Carbon Management	200	455	(455)	0	10	210	100	0	0	(110)	0	0	(110)
<u>Highway Maintenance</u>													
Highway Improvements LGBI - Carriageway	3,125	1,336	0	0	0	4,461	3,056	0	0	(1,405)	0	0	(1,405)
Highway Improvements LGBI - Footway	500	0	0	0	0	500	107	0	0	(393)	0	0	(393)
Highway Improvements LGBI - Street lighting	1,350	0	0	0	0	1,350	13	0	0	(1,337)	0	0	(1,337)
Highway Improvements LGBI - Barrier replacement	100	0	0	0	0	100	26	0	0	(74)	0	0	(74)
Highway Improvements LGBI - Drainage	50	0	0	0	0	50	22	0	0	(28)	0	0	(28)
Highway Reconstruction	945	227	0	(242)	0	930	930	0	0	0	0	0	0
Footpath reconstruction	415	0	0	0	0	415	403	0	0	0	(12)	0	(12)
Signage Renewals	30	0	0	0	0	30	30	0	0	0	0	0	0
Mobility access	100	0	0	0	0	100	0	0	0	0	(100)	0	(100)
Bridges & Structures	635	476	0	0	0	1,111	80	0	0	0	(1,031)	0	(1,031)
Street Lighting (New and replacement)	400	0	0	0	0	400	0	0	0	0	(400)	0	(400)
Street Lighting dimming Invest to Save	300	0	0	0	0	300	0	0	0	(300)	0	0	(300)
Rhiwbina Flood defence scheme	1,285	128	0	0	0	1,413	217	0	0	0	(98)	(1,098)	(1,196)
Salt Barn	0	0	0	0	14	14	14	0	0	0	0	0	0
Total Highway Maintenance	9,235	2,167	0	(242)	14	11,174	4,898	0	0	(3,537)	(1,641)	(1,098)	(6,276)

<u>PORTFOLIO, DIRECTORATE & SCHEME</u>	2013-14 Programme	2012-13 Slippage	Budget revision	Virements	Changes & New Approvals	Total 2013-14 Programme	Outturn	(Underspend)/ Overspend GF	(Underspend)/ Overspend Other	Invest to Save slippage/SOP 'reserve'	Slippage GCF	Slippage Other	Total Variance
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<u>Traffic & Transportation</u>													
Asset Renewal Transport & Traffic Management	800	287	0	0	196	1,283	1,207	(76)	0	0	0	0	(76)
Regional Road Safety Schemes	1,200	0	0	242	(629)	813	956	143	0	0	0	0	143
Cycling Development	450	175	0	0	0	625	662	0	0	0	37	0	37
Regional Transport Capital Grant -Cycling Route 6	1,230	83	0	0	(497)	816	889	0	0	0	73	0	73
Regional Transport Capital Grant -Cycling Route 9	200	0	0	0	99	299	309	0	0	0	10	0	10
Regional Transport Capital Grant -Preparatory works	25	0	0	0	5	30	30	0	0	0	0	0	0
Regional Transport Capital Grant - Rail development	45	0	0	0	4	49	49	0	0	0	0	0	0
Transport Grant	2,000	0	0	0	0	2,000	0	0	(2,000)	0	0	0	(2,000)
Safe Routes in Communities (WG)	500	188	0	0	(60)	628	641	0	0	0	13	0	13
Asset Renewal Telematics/Butetown Tunnel	400	0	0	0	0	400	403	0	0	0	3	0	3
M4 Junction 30	0	0	0	0	0	0	1,970	1,970	0	0	0	0	1,970
Llandedeyrn Interchange Phase 2	0	3	0	0	0	3	7	4	0	0	0	0	4
Canton Pay & Display Invest to Save	0	0	0	47	0	47	47	0	0	0	0	0	0
Moving Traffic Offences	0	0	0	0	0	0	12	0	0	12	0	0	12
Mount Stuart Square fencing	0	0	0	0	0	0	18	18	0	0	0	0	18
S106 schemes	1,078	535	(535)	0	(226)	852	654	0	0	0	0	(198)	(198)
Total Traffic & Transportation	7,928	1,271	(535)	289	(1,108)	7,845	7,854	2,059	(2,000)	12	136	(198)	9
TOTAL GENERAL FUND	73,927	37,078	(16,278)	0	2,169	96,896	92,680	3,415	488	(14,098)	(9,438)	15,417	(4,216)
<u>PUBLIC HOUSING</u>													
Estate Regeneration and Area Improvement Strategies	3,200	0	0	0	(414)	2,786	2,586	0	0	0	(200)	0	(200)
Energy Efficiency	687	0	0	0	0	687	250	0	0	0	(437)	0	(437)
External and Internal improvements to buildings	6,408	0	0	0	0	6,408	7,048	0	0	0	640	0	640
Housing Partnerships Project	300	0	0	0	944	1,244	1,244	0	0	0	0	0	0
Disabled Facilities Service	1,605	0	0	0	0	1,605	1,376	0	0	0	(229)	0	(229)
Modernising IT to improve Business Processes	600	543	0	0	0	1,143	273	0	0	0	(870)	0	(870)
Partnering Phase 1	0	0	0	0	187	187	187	0	0	0	0	0	0
HRA Hostels	0	0	0	0	(27)	(27)	(315)	0	(288)	0	0	0	(288)
Jasmine Citizen hub contribution	0	0	0	0	180	180	180	0	0	0	0	0	0
TOTAL PUBLIC HOUSING	12,800	543	0	0	870	14,213	12,829	0	(288)	0	(1,096)	0	(1,384)
TOTAL	86,727	37,621	(16,278)	0	3,039	111,109	105,509	3,415	200	(14,098)	(10,534)	15,417	(5,600)