

# Report to Cabinet

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<b>Title:</b>	<b>Balanced Performance Scorecard and Joint Budget Monitoring Report – Quarter 2</b>
<b>Date:</b>	21 <sup>st</sup> October 2013
<b>Date can be implemented:</b>	n/a
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<b>Electoral divisions affected:</b>	All
<b>Portfolio areas affected:</b>	All

## **Purpose of the Report**

This report provides information on four key elements of performance for the council, covering Finance, Business Improvement, Customer and HR indicators

An overview of each element appears in the summary below along with a series of summary graphs detailing key information for each quadrant within the Balanced Performance Scorecard – the scorecard also appears as a printed version in the Cabinet papers.

<http://democracy.buckscc.gov.uk/documents/s44405/colour%20link%20scorecard.pdf>

The Financial information informs Cabinet of the quarter 2 revenue and capital outturn position for the financial year 2013/2014. A full analysis of the forecast outturn of Portfolios and the Council as a whole is contained in the appendices to this report.

Business Improvement (Performance Indicators) information informs Cabinet of the progress in achieving the Council's priorities as detailed in the 2013-17 Strategic Plan. The performance indicators identified to monitor achievement of the priorities and performance against these indicators is shown in the tables and graphs in **Appendix 2** of this report




## **Background**

This report has produced the budget monitoring position as forecast by Budget Holders on SAP.

Non-financial performance is provided based on the latest data available.

As well as narrative information, finance and performance against target is shown visually as follows:



	<b>Green</b>	<p>Performance is on or above target.</p> <p>(Revenue under spends against budget and overspends up to +0.1% are shown as green)  (Capital slippages are shown as green)</p>
	<b>Amber</b>	<p>Performance is below target</p> <p>(+0.1% to +1%) for financial performance  (-0.1% to 5%) for non financial performance</p>
	<b>Red</b>	<p>Performance is well below target</p> <p>(worse than +1%) for financial performance  (worse than 5%) for non financial performance</p>

## Summary

### 1. Managing Resources (Finance) – scorecard quadrant 1

#### *Revenue*

Table 1 of **Appendix 1** show Portfolios are forecasting revenue spend which is £3.1m (1.1%) above the net portfolio revenue budget of £295.1m, according to the forecasts entered on SAP for the end of September 2013.

There is a significant pressure of £2.9m within Children's Services which largely relates to the growth in numbers (10% over 6-8 months) of Looked After Children, specifically in higher cost placements.

Corporate Costs is currently forecasting a break-even position. This includes assumptions that all current contingencies will be required. It is likely that some contingencies will be required, especially to address pressures within Children's Services, however it is likely that approximately £3m will not be required. This would amend the reported variance across the authority to break-even.

Further details on the revenue budgets are set out in the Portfolio tables in **Appendix 2** of this report.

#### *Capital*

Overall the Capital Programme shows a net underspend of £14.0m against planned budgets for the year, according to the forecasts for the end of September 2013.

Significant variances are reported in Health and Wellbeing (£4.0m) relating to slippage in the Day Care Strategy, Education and Skills (£4.0m) due to slippage in delivery of the Furzedown School Project, Finance and Resources (£6.9m) slippage relating to the Southern Area Office and Aylesbury Town Centre Regeneration projects, Environment (£3.8m) slippage relating to Waste Transfer Stations, and an overspend of £4.7m within Planning and Transportation which relates to the use of slippage within the programme to fund £4m additional member scheme costs and previously carried forward overspends.

Further details on the capital budgets are set out in the Portfolio tables in **Appendix 2** of this report.

#### *Other Financial Issues*

Details of the monitoring of general fund reserves and payment performance are reported in **Appendix 3** of this report.

Please also refer to quadrant 1 of the corporate balanced scorecard

### 2. Business Improvement (Performance Indicators) – scorecard quadrant 2

Performance results are summarised in the pie charts in quadrant 2 of the Corporate Balanced Scorecard for discussion.



Further details on the position of specific indicators, commentary, currently available benchmarking data and previous year outturns can be found in the tables at **Appendix 2**

### 3. Service to customer indicators – scorecard quadrant 3

A new range of indicators showing information relating to the level of service that customers receive have been introduced to this report based on the information currently available. Further detail is available in **appendix 4** for specific council services.

### 4. Colleagues, self and partner (HR) indicators – scorecard quadrant 4

A new range of indicators showing information relating to employees, 'agency, interims and specialist contractors' and related costs have been introduced to this report. Further detail is available in **appendix 5** by officer portfolio.

## Recommendation

### Cabinet is asked to:

1. **Comment and discuss the overall issues raised in the Corporate Balanced Scorecard, and provide feedback on how the Scorecard should be developed.**
2. **Note the forecast outturn position for revenue and capital budgets and discuss areas requiring attention.**
3. **Scrutinise the performance data in this report, discuss the areas of significant underperformance and the actions necessary to address any such underperformance.**

### A. **Narrative setting out the reasons for the decision**

A full analysis of the forecast outturn, financial performance and non-financial performance for the Council for the financial year 2013/14 is contained in **the attached appendices**.

### B. **Other options available, and their pros and cons**

None arising directly from this report.

### C. **Resource implications**

Actions resulting from consideration of this report may influence future expenditure in areas of concern / interest.

### D. **Value For Money (VFM) Self Assessment**

All decisions involving finances are scrutinised to ensure that the best value for money is achieved.

**E. Legal implications**

None arising directly from this report

**F. Property implications**

None arising directly from this report

**G. Other implications/issues**

None arising directly from this report

**H. Feedback from consultation, Local Area Forums and Local Member views**

This reports delivery against the Strategic Plan 2013-17. The content of the Strategic Plan was agreed and published taking into account views of all local members.

**I. Communication issues**

Quarterly monitoring reports on budget and performance position are published on the Council's website.

**J. Progress Monitoring**

The budget and performance monitoring report is updated on a monthly basis.

**K. Review**

Not applicable.

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**Background Papers**

Previous Monitoring reports.

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***Your questions and views***

*If you have any questions about the matters contained in this paper please get in touch with the Contact Officer whose telephone number is given at the head of the paper.*

*If you have any views on this paper that you would like the Cabinet Member to consider, or if you wish to object to the proposed decision, please inform the Democratic Services Team by 5.00pm on 18 October 2013. This can be done by telephone (to 01296 383627 or 383610), Fax (to 01296 382538), or e-mail to [cabinet@buckscc.gov.uk](mailto:cabinet@buckscc.gov.uk)*

