

FLINTSHIRE COUNTY COUNCIL

**REPORT TO:**           **CABINET**

**DATE:**               **TUESDAY, 10 JULY 2012**

**REPORT BY:**       **HEAD OF FINANCE**

**SUBJECT:**           **REVENUE BUDGET MONITORING 2011/12**  
**(OUTTURN)**

**1.00**   **PURPOSE OF REPORT**

1.01    To inform members of the Council Fund and the Housing Revenue Account Outturn for 2011/12 (subject to audit) and the impact on the respective level of reserves as at 31<sup>st</sup> March 2012. The figures are included in the Draft Statement of Accounts 2011/12 which will be reported to Audit Committee on 17<sup>th</sup> July.

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**2.00**   **BACKGROUND**

2.01    Members are requested to note the final outturn as detailed below:

- Council Fund – Net underspend of £2.835 (Underspend of £2.266m at Month 11)
- Housing Revenue Account – Net underspend of £0.737m (Underspend of £0.497m at Month 11)

**3.00 CONSIDERATIONS**

3.01 The last report to Cabinet on 12 June detailed the position at month 11. Therefore the table below compares the final outturn position to month 11.

**COUNCIL FUND**

3.02 The table below shows a final outturn in-year underspend of £2.835m.

TOTAL EXPENDITURE AND INCOME	Original Budget	Revised Budget	In-Year Over / (Under) spend		Non Ring-fenced		Ring-fenced	
			Month 11	Final Outturn	Month 11	Final Outturn	Month 11	Final Outturn
	£m	£m	£m	£m	£m	£m	£m	£m
<b>Directorates</b>								
Community Services	57.374	57.220	(1.932)	(1.917)	(1.279)	(1.264)	(0.653)	(0.653)
Environment	32.262	31.811	(0.118)	(0.130)	(0.118)	(0.130)	-	-
Lifelong Learning	109.110	110.696	1.341	1.325	1.812	1.796	(0.471)	(0.471)
Corporate Services	16.436	18.486	(0.569)	(0.565)	(0.569)	(0.565)		
<b>Total Directorates</b>	<b>215.182</b>	<b>218.213</b>	<b>(1.278)</b>	<b>(1.287)</b>	<b>(0.154)</b>	<b>(0.163)</b>	<b>(1.124)</b>	<b>(1.124)</b>
Central and Corporate Finance	26.190	23.159	(0.988)	(1.548)	(0.988)	(1.548)		
<b>Total</b>	<b>241.372</b>	<b>241.372</b>	<b>(2.266)</b>	<b>(2.835)</b>	<b>(1.142)</b>	<b>(1.711)</b>	<b>(1.124)</b>	<b>(1.124)</b>

3.03 The Original Budget column reflects the budget approved by Council on 1<sup>st</sup> March 2011. The Revised Budget column reflects in-year virements which have been approved in compliance with Financial Procedure Rules, and includes a number of technical adjustments such as the allocations from central contingencies, non-standard inflation, single status project costs, and the contributions to the cost of employment efficiency being moved from Corporate Services to Central and Corporate Finance.

3.04 The significant in-year variances at final outturn are detailed in Appendices 2-6 (Council Fund), and Appendix 8 (HRA). The significant changes for the Council Fund from Month 11 are detailed in Appendix 1.

3.05 The underspend of £2.835m is made up of a £1.287m underspend on services, increased by a £1.548m underspend from Central and Corporate Finance. The underspend represents 1.2% of the Council's Net Budget and shows that the Council has kept expenditure within its means whilst still meeting priorities and performance standards. The main reason for the movement from Month 11 relates to the reviewed accounting treatment for the impairment of Landsbanki investments. This followed the issuing of revised guidance on 1<sup>st</sup> June 2012 which reduced the impairment charges by £0.361m.

**PROGRAMME OF EFFICIENCIES**

3.06 The 2011/12 budget contained £8.920m of specific efficiencies. This was an ambitious target and as such the level of achievement has been monitored regularly throughout the year. The Month 11 Report stated that this report would provide an analysis of the final position on the 2011/12 programme of efficiencies. This analysis (summarised in the table below) indicates that £7.897m (88.5 %) of the efficiencies included in the 11/12 budget have been

## Appendix A

achieved, resulting in a net under-achievement of £1.023m. This good level of achievement is broadly consistent with the projected figures throughout the year. It is important to note that the impact of this analysis is already accounted for in the overall final outturn figures.

Status of Efficiency	Value of Budgeted Efficiency £m	Value of Projected Efficiency £m	(Under) Over Achievement £m
ALREADY ACHIEVED	5.500	6.005	0.505
ACHIEVEABLE IN PART	3.022	1.892	(1.130)
NOT ACHIEVEABLE	0.398	0.000	(0.398)
<b>Total</b>	<b>8.920</b>	<b>7.897</b>	<b>(1.023)</b>

3.07 Appendix 9 provides further details for each Directorate.

### **BRIEF OVERVIEW OF THE YEAR**

3.08 The 2010/11 Outturn report to Executive in July advised that the final level of unearmarked reserves was £1.808m more than the £0.291m anticipated when the 2011/12 budget was set. The 2011/12 budget was funded by a temporary use of reserves of £1.613m and this was repaid early from these additional resources.

3.09 The projected outturn was relatively consistent through months 3 – 6 ranging from a projected overspend of £0.233m to £0.320m. During the latter part of 2011, attention focussed on ensuring a balanced 2012/13 budget, both in terms of the recurring base budget and the identification of one-off funding made available through an increased contingency reserve.

3.10 Management actions were put in place to review spending commitments with a view to eliminating the 2011/12 projected overspend and also to identify areas that could contribute to the 2012/13 budget on a recurring and one-off basis.

3.11 The financial projection significantly improved over the subsequent months and resulted in the final outturn position detailed in this report. This was due to a number of factors including:

- Vacancy savings relating to service reviews, such as Transforming Social Services for Adults, in preparation for implementation during 2012/13
- Out of County placements underspent by £0.922m (compared to an overspend of £1.015m in 2010/11) due partly to the work of the task and finish group and their regional partners
- Increased income from investments (£0.208m)
- Greater than anticipated refunds of VAT following House of Lords decision (Fleming and Conde Nast Publications Ltd) were received

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totalling £0.685m

- The one-day of industrial action resulted in a reduction in staffing costs of £0.240m
- A review of centrally held contingencies relating to superannuation costs resulted in a saving of £0.487m
- A late notification of a change in accounting for impairment of Landsbanki investments resulted in a benefit to the council of £0.361m

3.12 The increase in the unearmarked reserves towards the end of the financial year has enabled the Council to set aside funding of £0.973m for one-off pressures in the 2012/13 budget and create a ringfenced reserve of £1.500m for investment in organisational change.

### **4.00 NON STANDARD INFLATION / CENTRAL CONTINGENCIES**

#### **NON STANDARD INFLATION**

4.01 The 2011/12 budget included £0.547m for items where costs were likely to increase by more than the standard rate of inflation. During the year these amounts have been held centrally until the additional requirement could be demonstrated. The final position in relation to these items is detailed below:-

- Fuel costs (£0.060m) – allocated in full.
- Street lighting energy (£0.037m) – allocated in full
- Energy costs (£0.450m) – an amount of £0.367m has been allocated. The remaining (£0.083m) was not required and forms part of the underspend within central and corporate.

#### **CENTRAL CONTINGENCIES**

4.02 The budget for 2011/12 included base budget provision of £0.337m in respect of increased employers pension contribution and £0.150m relating to the review of relief staff. As previously reported these amounts are no longer required and are shown as an underspend within central and corporate.

4.03 A further one-off contingency of £2.159m was also included in the 2011/12 budget relating to one-off exit costs associated with service modernisation. An amount of £1.344m of this allocation was spent in 2011/12 with the remaining £0.815m being carried forward into 2012/13 in line with the timing of the completion of the relevant service reviews.

### **5.00 UNEARMARKED RESERVES**

5.01 The 2010/11 final outturn reported to Executive on 19<sup>th</sup> July showed unearmarked reserves at 31<sup>st</sup> March 2011 (above the base level of £5.476m) of £2.099m.

5.02 Appendix 7 details the movements during 2011/12 on unearmarked reserves and the level of contingency sum available. As a result of these movements

## Appendix A

the final level of Contingency Reserve is £0.992m (above the base level of £5.476m). This takes into account the following commitments in 2012/13 as agreed in previous monitoring reports:

- The use of £0.973m to meet one-off / timelimited costs in 2012/13 (approved in the 2012/13 budget report)
- The ringfencing of £1.500m to support Organisational Change costs in 2012/13 (approved in the Month 11 monitoring report).

5.03 The remaining Contingency Reserve of £0.992m is £0.578m more than the £0.414m estimated when the 2012/13 Council Fund revenue budget was approved by County Council at the meeting on 1<sup>st</sup> March 2012.

### **SERVICE BALANCES**

5.04 Service balances are made up of those balances held by departments which have previously been agreed can be carried forward. The Final Balances for these items are summarised below:-

	<b>Estimated Balance as per Budget report 01/04/12 £m</b>	<b>Actual Balance as per Final Outturn 01/04/12 £m</b>
Community Services	0.506	0.352
Environment	0.779	1.654
Lifelong Learning	0.050	0.043
Corporate Services	0.500	1.143
	<u>1.835</u>	<u>3.192</u>

### **6.00 HOUSING REVENUE ACCOUNT**

6.01 On 15<sup>th</sup> February 2011, the Council approved a Housing Revenue Account (HRA) budget for 2011/12 of £25.262m. The budget provides for a closing balance of £0.885m, which at 3.5% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%.

6.02 The 2010/11 final outturn reported to Executive on 19<sup>th</sup> July 2011 showed a closing balance at the end of 2010/11 of £1.487m which was £0.236m higher than when the 2011/12 budget was set. This had the effect of increasing the opening balance for 2011/12 by the same amount.

6.03 The final outturn for 2011/12 is an underspend of £0.737m, which represents an increase of £0.240m on the projected position reported at Month 11. The HRA shows a final closing balance of £1.857m which at 7.35% of the total expenditure satisfies the prudent approach of ensuring a minimum level of 3%. The final year end balance (subject to audit) is £0.753m greater than the £1.104m that was projected when the 2012/13 HRA budget was approved at

the Council meeting on 21<sup>st</sup> February 2012.

6.04 Appendix 8 details the reasons for significant variances to budget for the year.

**BRIEF OVERVIEW OF THE YEAR**

6.05 The 2011/12 HRA budget provided for a total revenue contribution of £3.235m towards the funding of capital expenditure (CERA). During the year the following increases were approved to meet increased revenue expenditure on vacant properties:

- An amount of £0.450m was approved at Executive on 20<sup>th</sup> September 2011 (Month 3 report)
- An amount of £0.200m was approved at Executive on 27<sup>th</sup> March 2012 (Month 9 report)

6.07 The continued improvement in the financial management of the HRA during 2011/12 has also helped to enable delivery of the following service developments and improvements:-

Repairs Service:

- Service modernisation
- Outsourced stores to Travis Perkins
- Improved empty property periods
- Introduction of mobile working
- Repairs appointment and texting pilots
- Continued high investment in Capital improvements - from CERA

**7.00 RECOMMENDATIONS**

7.01 Members are recommended to:-

- a) Note the overall report.
- b) Note the final Council Fund Contingency Sum as at 31<sup>st</sup> March 2012 (Section 5).
- c) Note the final level of balances on the Housing Revenue Account (para. 6.03)

**8.00 FINANCIAL IMPLICATIONS**

The financial implications are as set out in Sections 3.00 – 6.00 of the report.

**9.00 ANTI-POVERTY/ENVIRONMENTAL IMPACT**

None

**10.00 PERSONNEL IMPLICATIONS**

None

**11.00 CONSULTATION UNDERTAKEN**

None

**12.00 APPENDICES**

Council Fund – Movement in Variances from Month 11 – Appendix 1

Council Fund Variances – Appendices 2 – 6

Council Fund – Movements on unearmarked reserves – Appendix 7

Housing Revenue Account Variances – Appendix 8

Council Fund - Achievement of Efficiencies – Appendix 9

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985**  
**BACKGROUND DOCUMENTS**

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**COUNCIL FUND - REVENUE BUDGET 2011/12  
FLINTSHIRE COUNTY COUNCIL**

**Budget Monitoring (Final Outturn)  
Summary of Movement from Month 11**

	£m	£m
<b>Month 11</b>		
Out of County Ringfenced Budget	(0.922)	
Service Directorates	(0.356)	
Central and Corporate Finance	(0.988)	
<b>Variance as per Executive Report</b>		<b>(2.266)</b>
<b>Final Outturn</b>		
Out of County Ringfenced Budget	(0.922)	
Service Directorates	(0.365)	
Central and Corporate Finance	(1.548)	
<b>Variance as per Directorate Returns</b>		<b>(2.835)</b>
<b>Change Requiring Explanation</b>		<b>(0.569)</b>
<b><u>Community Services</u></b>		
• Minor changes of less than £0.050m	0.015	
		<b>0.015</b>
<b><u>Environment</u></b>		
• Routine Maintenance - Increased tipping fees for gully emptying between August and March as a result of the loss of the DIP facility have been offset by other areas of Routine Maintenance.	(0.038)	
• Waste Disposal and Civic Amenity Sites - Reallocation of Civic Amenity Site costs.	0.076	
• Minor changes of less than £25k	(0.050)	
		<b>(0.012)</b>
<b><u>Lifelong Learning</u></b>		
• Facilities Services - The projected effect of the warm March weather on catering income in schools worse than projected at Month 11.	0.054	
• Minor changes of less than £25k	(0.070)	
		<b>(0.016)</b>
<b><u>Corporate Services</u></b>		
• Minor changes of less than £5k	0.004	
		<b>0.004</b>
<b><u>Central and Corporate</u></b>		
• Central Loans and Investment Account - Net effect of a decrease in management expense of £0.039m, increase in interest income of £0.045, a decrease in the Minimum Revenue Position of £0.018m and a year end depreciation charge surplus of £0.047m.	(0.149)	



- Corporate (Other) - Net effect of the following variances: (0.315)

A previously reported pressure due to a payment of £0.075m to Conwy CC for the Regional Transformation Fund has now been accrued into the 2012/13 accounts following late notification by Conwy that the project was underspent in 2011/12.

The Collection Fund surplus outturn was £0.050m less than had been projected at Month 11.

A centrally held budget of £0.121m for NNDR charges on empty properties was not required by the service. This budget will remain for 12/13 but will be reviewed as part of the MTFP.

A reduction in Landsbanki Impairment of investment costs of £0.361m. This is a result of reviewed accounting treatment for the impairment of investments in accordance with the latest guidance received (LAAP82 - received June 1st 2012) which resulted in a more favourable position for the Council due to the effective reduction in the value of impairment charge to the revenue account in previous years.

The Net effect of the year-end Support Service recharges has resulted in an overspend of £0.192m. This largely relates to charges that have in the past been charge

- Other minor variances (0.096)

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(0.560)

**Total changes**

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**(0.569)**

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**COMMUNITY SERVICES**

**APPENDIX 2**

**Budget Monitoring 2011/12 (Final Outturn vs. Month 11)**

<b>Service</b>	<b>Revised Budget (£m)</b>	<b>Projected Outturn (£m)</b>	<b>Variance (£m)</b>	<b>Variance Month 11 (£m)</b>	<b>Cause of Variance</b>	<b>Action Required</b>
Day Services (Services for Older People)	1.309	1.110	(0.199)	(0.198)	Early impact of transport review (£0.033m) together with a reduction in the use of agency staff by utilising in house services (£0.020m) and Independent Sector provision (£0.032k).	Keep under review pending completion of Transforming Social Services for Adults (TSSA) programme.
Community Re-enablement (Services for Older People)	0.383	0.343	(0.040)	(0.040)	Mostly due to income exceeding budget offset by overspends in other areas.	Keep under review pending completion of Transforming Social Services for Adults (TSSA) programme.
Domiciliary Support (Services for Older People)	7.632	7.370	(0.262)	(0.262)	Increase in complexity of need and number of clients supported to live at home. This is resulting in an Increase in the amount of support to clients in need of double manning and complex care which has a significant impact on cost. However, changes to the delivery of the service, including reablement as part of TSSA, is leading to an improved outturn position and reduced pay costs (£0.046m). Additional Continuing Health Care funding has only just been secured (£0.179m); this is available only if certain criteria are met.	Continual review of individual care packages is contributing to reducing the overspend. Trend analysis continues to be used to improve projections of service demand. Reablement service is rolling out in line with TSSA.
Living Well (Services for Older People)	0.091	0.054	(0.037)	(0.037)	Mainly the result of reduced staffing levels due to maternity leave, a vacancy and a Social Worker seconded to PDSI.	The current service provision is being reviewed which may result in changes and is part of TSSA.

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Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Residential Services (Services for Older People)	8.413	8.518	0.105	0.105	The cost of covering for staff leave within this statutory service, (e.g. annual or sick leave), continues to be an issue resulting in a net overspend on staff costs. This is offset by an increase in the projected level of income from service users (£0.053m).	Use is being made of temporary Flintshire staff from other areas, to minimise the need for agency staff. Income levels continue to be monitored but depend on circumstances of individual service users.
					Purchased residential care is projected to overspend. This is mainly due to an additional week of payments in 2011/12 which is a 53 week year (impact approximately £0.145m). These overspends are partially offset by service user income exceeding budget.	
Professional Support (Services for Older People)	2.947	2.803	(0.144)	(0.144)	The projected underspend is mostly due to a number of vacant posts (£0.198m) offset by minor overspends in other areas as well as £0.051m requested carry forward mostly in respect of the need for additional HR support for TSSA in 2012/13	The service is being reviewed as part of TSSA.
Domiciliary Support (Physical Disability and Sensory Impairment).	1.591	1.567	(0.024)	(0.024)	This service is projected to underspend due to a combination of reduced third party care costs together with income expected to exceed its budget.	All care packages are being reviewed to ensure that they remain appropriate; this may, in some cases, lead to a reduction in payments and is part of TSSA.

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**APPENDIX 2**

**Budget Monitoring 2011/12 (Final Outturn vs. Month 11)**

<b>Service</b>	<b>Revised Budget (£m)</b>	<b>Projected Outturn (£m)</b>	<b>Variance (£m)</b>	<b>Variance Month 11 (£m)</b>	<b>Cause of Variance</b>	<b>Action Required</b>
Residential Services (Physical Disability and Sensory Impairment)	0.882	0.757	(0.125)	(0.125)	The Service has underspent on purchased residential care (£0.110m) which is offset by a projected shortfall in income (£0.024m). This reflects changes in clients needs.	Continue to monitor as clients needs change
Professional Support (Physical Disability and Sensory Impairment)	1.488	1.731	0.243	0.243	This relates to additional specialist agency and associated costs required to meet an increase in the demand for OT assessment.	No new assessments are being undertaken by the third party provider. Review the Service Level Agreement. Review budget allocations following lean review.
Community Living (Learning Disability Services)	9.363	9.126	(0.237)	(0.238)	Expenditure on Purchased care is less than expected due to the timing of college placements together with lower than anticipated expenditure on residential placements. Care management is projecting a reduction of £0.120m due to delays in engagement of transition clients. This is offset by increased costs in the Supported Living Service and other minor movements.	Continue work on the identification and timing of new clients to moving into services. Continual review of care to existing clients. Continued monitoring and negotiation with Health of CHC packages. In dispute with Health on funding of some care packages.
Work Opportunities (Learning Disability Services)	1.888	1.853	(0.035)	(0.035)	Vacancy savings (£0.104m) mainly offset by a shortfall in income of (£0.054m) and an overspend in client transport (£0.030m).	Continue to monitor - part of phase II of TSSA.

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Day Services (Learning Disability Services)	0.996	0.976	(0.020)	(0.020)	Underspend on employee costs together with a reduction in the use of independent sector relief staff totalling £0.046m offset by overspends in other areas but mostly client transport.	Continue to monitor - part of phase II of TSSA.
Ringfenced Budgets (Mental Health)	0.324	0.162	(0.162)	(0.162)	Reflects current client packages for 2011/12.	Keep under review - potential volatility due to changes in client numbers and demands at short notice from prison or courts. Reduced budget in
Business Systems (Development & Resources)	0.790	0.645	(0.145)	(0.145)	The underspend is due to the timing of expenditure within Business Systems which relates to the continual development of PARIS and lower than	Continue to monitor.
Business Services Income (Development & Resources)	(1.511)	1.605	(0.094)	(0.094)	This is partially due to six weeks of income at the old, higher, rate being received in 2011/12 due to the timing of debtor invoices.	This income is one-off. Continue to review the average weekly income.
Supporting People (Development & Resources)	0.021	0.000	(0.021)	(0.021)		

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Management & Support (Development & Resources)	0.556	0.688	0.132	0.132	The overspend is mostly due to staff pay exceeding budget and includes a request for a carry forward of balances into 2012/13 to fund the continuing work of the TSSA Project Manager (£0.051m).	One-off
Family Placement (Children's Services)	1.775	2.111	0.336	0.336	The overspend is mainly as a result of an increase in the number of foster care places within the service. It is also due to the increasing number of court orders for Residence and Specific Guardianship which invariably attract an ongoing allowance for the carers. The overspend includes the effect of the additional week included in 2011/12	A close evaluation of the Family Placement Team is to commenced in Jan 12 which will examine the function of the team and include an expenditure analysis review.
Family Support (Children's Services)	0.340	0.261	(0.079)	(0.079)	The underspend in this service is mostly due to a reduction in the use of sessional staff. The use of sessional staff can fluctuate monthly depending on caseload.	
Prevention & Support (Children's Services)	0.100	0.039	(0.061)	(0.061)	The underspend in this service is mostly the result of an underspend in transport costs, however fluctuations in monthly costs can occur depending on caseload.	

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Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Professional Support (Children's Services)	5.373	5.149	(0.224)	(0.224)	The underspend relates to a commitment for a potential redundancy that was expected to have been met by the service before the end of the financial year, together with a delay in the recruitment to a post relating the implementation of the Childrens Act 2008. Expenditure on one off activities has been delayed due to operational priorities.	
Out of County Pooled Budget (Children's Services)	4.057	3.606	(0.451)	(0.451)	Costs reflect existing placements up until March 2012. This reflects initial reductions in payments to providers following re-negotiation of contracts.	<p>The task and finish group are continuing their work and benchmarking work has been completed. The focus of high cost placements is now a North Wales project and meetings have taken place.</p> <p>External consultants have been commissioned to assist with the negotiation process with providers within Flintshire and to make recommendations regarding the current processes deployed.</p>

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APPENDIX 2

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Homelessness (General) (Housing Services)	0.450	0.371	(0.079)	(0.099)	£0.042m savings as vacancies will not be filled until 2012.  An additional one off £0.020m contribution from Supporting People for the sheltered Housing improvement project	
Resident Wardens (Housing Services)	1.247	1.111	(0.136)	(0.136)	Under spend due to vacancies not be filled until the new structure is in place in 2012/13.	Approval of the proposed new structure.
Ringfenced Budgets (Homelessness)	0.151	0.079	(0.072)	(0.072)	Mostly due to underspends on supplies and services	Continue to monitor.
Other variances (aggregate)	6.564	3.268	(0.086)	(0.081)	Various minor variances.	Continue to review but not expected to be recurrent.
<b>Total :</b>	<b>57.220</b>	<b>55.303</b>	<b>(1.917)</b>	<b>(1.932)</b>		



ENVIRONMENT

APPENDIX 3

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Industrial Units	(1.616)	(1.495)	0.121	0.119	Shortfall of £0.219m from Industrial Estate Rental Income, due to the current economic climate reducing occupancy levels. Repairs & Maintenance and Electricity projected to exceed budget by £0.043m. Salary savings of £0.122m mitigate some of the above shortfalls.	Maximise occupancy levels throughout industrial units going forward.
Property Holdings	0.154	0.116	(0.038)	(0.038)	New tenancy agreement for Newtech Square leading to rental income of £0.049m and a reduction in NNDR payable by the authority of £0.037m.	
Agricultural Estates	(0.182)	(0.219)	(0.037)	(0.037)	Land Agent Vacancy	
Administration Buildings	1.187	1.200	0.013	0.014	Insurance Claim settlement for the Council Chamber repair and upgrade resulting in a betterment excess of £0.050m being incurred, the majority of which has been met from other service	
Corporate Property & Design	2.382	2.350	(0.032)	(0.032)	An income shortfall had previously been mitigated by vacancy savings. However, income is now projected to be higher than originally anticipated.	

ENVIRONMENT

APPENDIX 3

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Regulatory Services	0.268	0.249	(0.019)	(0.019)	Over recovery on Streetworks income. This now includes a request to carry forward £0.030m of the additional income for some essential resurfacing works to which Streetworks were directly involved with supervising.	
Car Parks	0.025	0.071	0.046	0.038	Car Park income is anticipated to be £0.046m short of target	Keep income levels closely monitored going forward and ensure the reduction in planned maintenance does not have a detrimental effect on
Transportation	1.586	1.451	(0.135)	(0.135)	Savings on Bus Operator payments for Bus Subsidies.	
Routine Maintenance	1.782	1.774	(0.008)	0.030	Increased tipping fees for gully emptying between August and March as a result of the loss of the DIP facility have been offset by other areas of Routine Maintenance	New arrangement for gully emptier/sweeper waste disposal needs identifying for 2012 - 13
Street Lighting	1.052	1.116	0.064	0.061	Additional cost of street lighting energy and inventory charges	To be met from various minor underspends on other works budgets within the Highways Maintenance service area. Final financial pressure allocation of £60k in 2012 - 13 will remove the overspend in subsequent years

ENVIRONMENT

APPENDIX 3

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Neighbourhood Services (Streetscene Service Structure)	1.282	1.468	0.186	0.197	Impact of not implementing the Streetscene service staff structure by 1st October 2011. This also includes the loss of income from the North Wales Trunk Road Agency Technical Investigations Unit that was transferred to Gwynedd Council.	Full year implementation of the new structure within the 2011/12 financial year will remediate the on going overspend and deliver the additional £250k saving in 2012 - 13
Waste Disposal and Civic Amenity Sites	6.933	6.428	(0.505)	(0.581)	Diversions from landfill as a result of the introduction of the Managed Weekly Collections arrangement resulted in a significant diversion from landfill to recyclates. The savings reflect the reduction in landfill tax and tipping fees. The reallocation of some Civic Amenity Site costs resulted in a minor reduction in the variance at Period 12.	This underspend will be reduced by the increase in Landfill Tax in 2012 -13 which will be accommodated within the budget without the need for additional budget pressures. The balance of the underspend will provide the final £245k MWC service saving required in 2012 - 13.

ENVIRONMENT

APPENDIX 3

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Managed Weekly Collections - Waste Collection, Recycling, Sustainable Waste Management Grant and Waste Collection - Trading Account	3.175	3.727	0.552	0.550	The full roll out of the Managed Weekly Collection service commenced from November, on a five day working pattern, rather than six, reflecting the outcome of the Streetscene ballot in September 2011. Additional vehicles were required to be hired and additional staff taken on to maintain the service provision requirements operating on a five day working pattern. Additional costs have also been incurred for R&M relating to relocating the recycling function from Flint to Buckley and as a result of full roll out, significant numbers of new containers for recycling were required, costing up to £0.200m, due to the demand for these from householders.	The roll out of the full six day working pattern during the summer 2012 will allow the overspend to be remediated in future years. The one off payments for recycling containers will not be required in future years
Winter Maintenance	0.999	0.999	0.000	0.000	The amount of salt used has been significantly lower than the two previous years, together with reductions in overtime and fuel costs. As a means of comparison, 4,000 tonnes of salt was used in 2011/12, compared with around 9,000 tonnes in 2010/11.	Underspend in 2011/12 transferred to a specific Reserve Account to mitigate the cost of severe winter weather in the future
Fleet Services	(0.011)	0.067	0.078	0.085	Above inflationary increases in materials not being reflected in income recharges made to clients.	Review charging arrangements to all service users

ENVIRONMENT

APPENDIX 3

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Planning Control	0.459	0.596	0.137	0.137	Costs awarded against the Council in relation to both the Public Inquiry for the proposed development on Ruthin Road, Mold and land at Broughton. Planning fee income has reduced against projections due to the ongoing economic climate and it is now anticipated to be slightly short of target.	Vacancy savings from other areas of Planning Services and additional land charges income can assist with mitigating a large proportion of this variance.
Planning	1.480	1.401	(0.079)	(0.079)	Vacancy savings ahead of service review implementation. Also assumes a request to carry over a further £0.075m of UDP/LDP allocation for use in 2012/13.	
Land Charges	(0.042)	(0.073)	(0.031)	(0.031)	Land Charges income (Search Fees) exceeded income target by £0.031m.	
Management Support & Performance	1.370	1.242	(0.128)	(0.123)	Further vacancy savings ahead of service review implementation, which were anticipated to be filled by financial year end. In addition, the annual fee totalling £0.033m for Ordnance Survey was not required to be paid in 2011/12 and beyond due to a change in funding arrangements.	The base budget for Ordnance Survey commitment has been reduced from 2012/13 onwards.

ENVIRONMENT

APPENDIX 3

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Public Protection	3.446	3.159	(0.287)	(0.289)	Net vacancy savings ahead of service review implementation, together with in-year leavers from posts within the new service structure. These outturn figures also make provision for carry forward requests totalling £0.067m being approved for works at cemeteries and dog fouling commitments which were unable to be carried out in 2011/12.	
Other variances (aggregate)	6.081	6.054	(0.027)	0.015	A number of variances of no more than £0.023m individually.	
<b>Total :</b>	<b>31.811</b>	<b>31.681</b>	<b>(0.130)</b>	<b>(0.118)</b>		

LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Out of County (Special – ringfenced budget)	3.090	2.619	(0.471)	(0.471)	Projection throughout the year has been based on updated information on existing placements up until March 2012.	The task and finish group are continuing their work and benchmarking work has been completed. The focus of high cost placements is now a North Wales project and meetings have taken place.  External consultants have been commissioned to assist with the negotiation process with providers within Flintshire and to make recommendations regarding the current processes deployed.
					Following notification at Inclusion Senior Management Team (ISMT), 6 placements ended during the Summer Term.	
					Agreements for further income of £35k from the University Health Board for joint funded payments were received.	
					3 high cost placements have been heavily reduced and others have been slightly reduced following the involvement of Commercial and Clinical Solutions. Discussions are still ongoing with current placements.	
A further 4 placements were reduced following Commercial and Clinical Solutions involvement. An additional placement ended.						

LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
cont.... Out of County (Special - ringfenced budget)					<p>During January several changes occurred as follows. 3 placements changed providers, 3 placements ended, 5 placements reduced their service requirement, 1 placement increased their service requirement and 1 new mother and baby placement was received into the Service.</p> <p>4 new placements were received into the Service during February and March. The extra costs of these new clients was partially offset by a discount received for 1 placement following continued Commercial and Clinical Solutions involvement.</p>	



LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Leisure Services .	3.496	3.893	0.397	0.413	Within Leisure Services, Deeside Leisure Centre suffered a loss of income due to closures caused by redevelopment of £0.061m.	Other methods of recovering this overspend were explored and contributed £0.033m.
					A large number of efficiencies and reduction of overspends which totalled £561k were made in the Leisure Service through Flintshire Futures and most of the expected savings are likely to be achieved. The one efficiency that has not been made during 2011-12 relates to the original staff re-organisation plan being delayed until November 2012. This has caused many of the posts in the original plan to be appointed on temporary posts whilst the new organisational chart is being created. The on-going effects of this have cascaded their way through the service and have caused a one off £0.121m overspend in 2011/12.	Leisure Services JEQ's have been submitted for scoring, the expected implementation date is November 2012.

LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
cont.... Leisure Services					The Energy Unit advised that Gas price increases of up to 35% were to be expected this year. This has affected all services that have premises, particularly Leisure. The effect of this price rise is within the provision of Non Standard Inflation currently held centrally.	Further work is ongoing in liaison with the Energy Efficiency Unit.
					A Remedy Hearing following an Employment Tribunal judged that an employee had been unfairly and wrongfully dismissed at a cost of £55k.	
					The first full months repayment for the new Extreme Zone and Spa was repaid in January. As these activity areas only opened part way through January there wasn't a full months income to offset the repayment. This is a one off situation.	

LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
cont.... Leisure Services					February and March are the highest income generating months for Leisure Services. The extreme hot weather, particularly in March, had a very detrimental effect on income. The Ice Rink income alone was £63k less than received in the average taken over the last 5 years, with other indoor sports income at every site also negatively effected. Income generation has improved during poor weather in April.	
Schools Related	(1.634)	(1.406)	0.228	0.232	Schools Service Level Agreements have been identified as a risk for some time. The implications of this have only been firmed up during January.	Budget holders are to be notified of the impact of this on their 2012/13 budget, and take decisions where required to reduce expenditure accordingly.
					It has been decided that a further £32k of the Schools Service Level Agreement relating to Corporate overheads is to remain in Lifelong Learning for 2011/12. Corporate overheads have remained static in 2011/12 although school subscriptions have reduced.	This is to be revisited during 2012/13.

LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
cont...Schools related					There has been an increase in the number of pupils partaking in the Music Service (£94k) following service changes, however, fees at current levels do not recover full service costs. The Service has incurred one off costs of £25k for I.T. to invoice pupils. Extra staffing to cope with the increased delivery of the Service has incurred the remainder of the overspend, which has also suffered additional costs through sickness and maternity cover.	These additional expenses are largely one off costs which will not be incurred in future years.
Inclusion Services	5.598	5.975	0.377	0.361	The Inclusion Service has received grant streams in the region of £0.302m in previous years which have mitigated their overspend. These are no longer available from 2011/12 onwards. The major cause of the overspend is on Auxiliary Support Workers (ASWs) providing pupil support in schools.	In 2012/13 a budget allocation of £300k has been approved to replicate lost grant funding.
					Amendments to other grants on which the service could draw on previously have been tightened further.	Service changes to match reduction in grants.

LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Youth and Community	1.412	1.455	0.043	0.050	Implementing only staffing changes in relation to the approved Youth Service Strategy in 2011/12 has left a budget shortfall in relation to accommodation. The Accommodation Review has been rescheduled for 2012/13.	
					The Workwise/Wheels to Work project has been wound up, the net effect was a one off cost to the service of £0.030m.	Various grant streams were approached to reduce this without success.
Pupil / Student Transport	6.388	6.573	0.185	0.185	The School Transport service will overspend on College Transport by approximately £0.174m as there is insufficient budget to cover the additional costs of increased numbers of students attending college courses, particularly at the start of the academic year when student numbers are at their highest.	Progress Policy Review and consultation on Post 16 entitlements.  Efficiency projects within existing policy 1) Special needs project 2) Hazardous routes
					Approximately £20k of savings were realised due to the school buses not running during the Industrial Action day in November.	

LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Service Units	2.092	2.278	0.186	0.178	The figures received from September showed that there is a larger take up of Free School Meals than is budgeted for.	The level of budget provision for free school meals will be re-assessed during the current service planning/ budget process in order to keep pace with changes within the wider economic climate.
					There was a further increase of £67k due to greater Free School meals take up between January and March, taking the total for this year to £141k.	Working with Facilities, a detailed analysis is taking place to ascertain the reasons for the increase.
					School Remissions costs increased by £60k during February and March. £20k of this was for school trips which only equated to £1.2k last year, and £40k was from information received from the Music Service in March.	A review of the Remissions Policy is planned.
Facilities Services	1.038	1.493	0.455	0.401	Within the Facilities Service, figures extracted from the Office for National Statistics show food price inflation to be 3.8% above our 2% budget uplift which equates to a £0.065m overspend.	Non-standard inflation has been provided for in the 12/13 budget process.

LIFELONG LEARNING

APPENDIX 4

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
cont....Facilities Services					The Cleaning Service is struggling to find the £0.100m in year efficiency target, further work is currently being undertaken. An addition to this is the loss of the surplus generating contract with the Law Courts.	Implementation of agreed daytime cleaning at County Hall.
					The Catering Service is continuing to overspend in the absence of a comprehensive efficiency and kitchen rationalisation strategy. The draft APSE review has now been received which will be used to form the basis of this strategy.	A project scope for Facilities Services to review organisational structure design principles and service delivery has been approved. It includes work on (i) cost reduction/procurement (ii) improved and themed menus (iii) take-up strategies (iv) on-line payments.
					Sickness rates amongst school cooks since September is considerably higher than average	
					The extreme hot weather during March had a negative effect on school meals take up as less hot meals were sold than would usually be expected.	
Other variances (aggregate)	89.216	89.141	(0.075)	(0.008)	Multiple variances under £0.050m.	
<b>Total :</b>	<b>110.696</b>	<b>112.021</b>	<b>1.325</b>	<b>1.341</b>		

## CORPORATE SERVICES

## APPENDIX 5

## Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Chief Executive	2.274	2.138	(0.136)	(0.136)	Vacancy savings <b>£0.051m.</b>	
					Employee Consultation efficiency <b>£0.038m.</b>	
					Employee Safety Measures efficiency <b>£0.025m</b>	
					Other minor efficiencies <b>£0.022m.</b>	
Finance	3.355	2.983	(0.372)	(0.373)	The net position on staffing costs is an underspend of <b>£0.185m</b> , this is after taking into account several vacancies and the additional costs of senior interim staff and essential additional resources. This is due to the delay in the implementation of the Finance Function Review and also the increased workload within Benefits. These are being carefully monitored and will continue until the results of the Finance Function Review are implemented. This is in line with the anticipated revised cost of the Finance Structure.	



## CORPORATE SERVICES

## APPENDIX 5

## Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
cont... Finance					In order to keep on top of backlogs within Housing Benefits it has been necessary to engage an outside data centre to process claims <b>£0.049m.</b>	
					Savings on essential car allowances and transport costs due to staff vacancies <b>£0.012m.</b>	
					Additional costs of software, software maintenance and consultants due to legislative changes and upgrades to systems <b>£0.032m.</b>	
					Additional funding received from WAG <b>£0.040m.</b>	
					Benefits Subsidy - additional income received <b>£0.232m</b>	
					Various decreases in running costs/decrease in income received, <b>£0.015m.</b>	

## CORPORATE SERVICES

## APPENDIX 5

## Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Legal & Democratic Services	3.247	3.094	(0.153)	(0.153)	Additional Income - Legal Services <b>£0.038m</b>	
					Reduction in Members' Allowances payable and expenses, <b>£0.104m</b> .	
					Recruitment costs <b>£0.022m</b>	
					Other minor variances <b>£0.033m</b> .	
Human Resources & Organisational Development	2.676	2.855	0.179	0.179	During the identification of the 1% efficiencies in 2010/11, £0.025m was surrendered on a permanent basis for ISA registration although the budget allocation was only temporary. The efficiency has therefore reduced the CRB checks budget by £0.025m.	
					ISA Registration budget error <b>£0.025m</b> pressure.	ISA Registration/CRB checks. A budget pressure form has been completed for 2012/13. A review is currently underway to identify possible ways of reducing CRB check expenditure.

## CORPORATE SERVICES

## APPENDIX 5

## Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
cont... HR & OD					CRB Checks <b>£0.066m</b> pressure.	A report on CRB checks is currently being prepared for CMT which will make recommendations to reduce future costs.
					Vacancy savings <b>£0.124m</b> .	
					Corporate Training refreshments pressure <b>£0.030m</b>	
					Organisational Design pressure of <b>£0.123m</b> .	This expenditure relates to the OD Project which will generate efficiencies through ongoing service reviews.
					HRMIS Phase 2 in year pressure of <b>£0.025m</b> .	
ICT & Customer Services	5.819	5.723	(0.096)	(0.099)	Payroll SLA pressure <b>£0.034m</b>	
					Estimated deficit D&P <b>£0.260m</b> .	
					Vacancy Savings (vacancies on hold pending outcome of Service Reviews) <b>£0.326m</b> .	
					Other minor efficiencies <b>£0.030m</b> .	
Clwyd Theatr	1.115	1.128	0.013	0.013		
<b>Total :</b>	<b>18.486</b>	<b>17.921</b>	<b>(0.565)</b>	<b>(0.569)</b>		

**CENTRAL CORPORATE FINANCE**

**APPENDIX 6**

**Budget Monitoring 2011/12 (Final Outturn vs. Month 11)**

<b>Service</b>	<b>Revised Budget (£m)</b>	<b>Projected Outturn (£m)</b>	<b>Variance (£m)</b>	<b>Variance Month 11 (£m)</b>	<b>Cause of Variance</b>	<b>Action Required</b>
Central Loans & Investment Account	13.974	13.766	(0.208)	(0.059)	The outturn of £13.766m reflects a net decrease in Interest/Principal/Debt Management expenses of £0.096m, a net increase in Temporary Investment and Other Interest income of £0.091m, an increase in the Minimum Revenue Provision of £0.026m and a depreciation charge surplus of £0.047m.	
Financing & Funding (insurance, banking etc.)	2.419	1.700	(0.719)	(0.734)	The outturn of £1.685m reflects a decrease in Audit Fees of £0.056m, a decrease in Other Buildings income of £0.012m, an increase in Additional Superannuation costs of £0.015m, write-offs income of £0.012m, an increase in Bank Charges of £0.007m and an adjusted Windfall Income total of £0.685m, which takes account of Rateable Value reductions, the write-off of unclaimed NNDR credits and the refund of VAT following a recent House of Lords decision (Fleming and Conde Nast Publications Ltd).	

CENTRAL CORPORATE FINANCE

APPENDIX 6

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Corporate Other	6.766	6.145	(0.621)	(0.195)	Non-Standard Inflation underspend of £0.083m relating to energy costs not required in 11/12.	
					Flintshire Futures Cost of Employment £0.236m shortfall in achievement of full efficiency.	Delays in negotiations for the Terms and Conditions element of the Cost of Employment project led to an under achievement of the efficiency by £0.236m.
					Part year savings of £0.045m identified relating to the implementation of the Occupational Health collaboration project with Wrexham.	Full year savings have been included in the current budget.
					An overachievement of the centrally held Matrix efficiency resulted in an underspend of £0.190m.	An increase in the efficiency is also included in the current budget.

**CENTRAL CORPORATE FINANCE**

**APPENDIX 6**

**Budget Monitoring 2011/12 (Final Outturn vs. Month 11)**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
....cont Corporate Other					An underspend has now been confirmed on the 1st and 2nd Tier Officer Appraisal Review budget of £0.075m.	
					The effects on pay of the day of industrial action resulted in a reduction in costs of £0.240m for non teaching staff.	
					A centrally held procurement saving target of £0.511m has not been allocated.	This is now included as a pressure in the current budget.
					As indicated in the Month 7 report the budget for 2011/12 included base budget provision of £0.337m in respect of increased employers pension contribution and £0.150m relating to the review of relief staff. The further detailed work has now been completed and it can be confirmed that these amounts are not now required resulting in a saving of £0.487m. A further saving of £0.228m has also been identified relating to the reductions in the total superannuation payable by the Council due to early payment.	Future year impacts of these savings will be included in the budget strategy going forward.

**CENTRAL CORPORATE FINANCE**

**APPENDIX 6**

**Budget Monitoring 2011/12 (Final Outturn vs. Month 11)**

<b>Service</b>	<b>Revised Budget (£m)</b>	<b>Projected Outturn (£m)</b>	<b>Variance (£m)</b>	<b>Variance Month 11 (£m)</b>	<b>Cause of Variance</b>	<b>Action Required</b>
....cont Corporate Other					The £0.328m Single Persons Discount Efficiency was only partially achieved. Other items effecting the Collection Fund included banding adjustments on 86 properties. The net effect is a shortfall of £0.200m.	
					A surplus of £0.016m on the cycle to work and nursery vouchers schemes.	
					Carbon Reduction Commitment costs of £209k needed to be shown in the 2011/12 accounts due to a change in accounting guidance received.	
					A centrally held budget of £0.121m for NNDR charges on empty properties was not required by the service. This budget will remain for 12/13 but will be reviewed as part of the MTFP.	

CENTRAL CORPORATE FINANCE

APPENDIX 6

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
....cont Corporate Other					A reduction in Landsbanki Impairment of investment costs of £0.361m. This is a result of reviewed accounting treatment for the impairment of investments in accordance with the latest guidance received (LAAP82 - received June 1st 2012) which resulted in a more favourable position for the Council due to the effective reduction in the value of impairment charge to the revenue account in previous years.	
					Print and Printer review efficiency of £0.030m.	
					A previously reported pressure due to a payment of £0.075m to Conwy CC for the Regional Transformation Fund has now been accrued into the 2012/13 accounts following late notification by Conwy that the project was underspent in 2011/12.	



CENTRAL CORPORATE FINANCE

APPENDIX 6

Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
....cont Corporate Other					The Net effect of the year-end Support Service recharges has resulted in an overspend of £0.192m. This largely relates to charges that have in the past been charged to trading accounts such as Leisure and Facilities that are now not treated as trading accounts for accounting purposes. The Support Costs are calculated after all other accounts have closed down. A decrease in Other Miscellaneous Expenditure of £0.018m.	
<b>Total :</b>	<b>23.159</b>	<b>21.611</b>	<b>(1.548)</b>	<b>(0.988)</b>		

## APPENDIX 7

### Movements on Council Fund Unearmarked Reserves

	£m	£m
Un-earmarked Reserves as at 1 April 2011	7.575	
Less - Base Level	<u>(5.476)</u>	
Amount Available for Delegation to Executive		2.099
Less repayment of temporary use of reserves for 2011/12 budget.	(1.613)	
Less allocation from contingency reserve to meet one-off / time limited costs in 2012/13	(0.973)	
Add - amounts transferred from other balances	0.144	
Add Final Underspend as at 31 <sup>st</sup> March 2012	<u>2.835</u>	<u>0.393</u>
<b>Initial Level of Total Contingency Reserve as at 31<sup>st</sup> March 2012</b>		<b>2.492</b>
Ringfenced for Investment in Change (5.03)		(1.500)
<b>Final Level of Total Contingency Reserve as at 31<sup>st</sup> March 2012</b>		<b>0.992</b>

## HRA Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Rental Income	(24.529)	(24.322)	0.207	0.207	£0.100m projected adverse variance on voids 1.94% at pd11 averaged at 2.5% over the full year against a budget of 2%. £0.051m council tax for maisonettes awaiting demolition, £0.068m on rent bad debts.	
Repairs and Maintenance	9.302	9.032	(0.270)	(0.267)	Additional Subcontractors to cover for absent staff and to maintain services whilst staff trained on mobile working. Write offs on obsolete stores materials of £80k.	
Estate Management	1.812	1.590	(0.222)	(0.222)	£0.105m savings on salaries and we have not yet needed to implement 24 hour evacuation in high rise flats. £0.135m savings on grounds adhoc maintenance and communal HRA land.	
Building Maintenance Trading Account	0.000	0.305	0.305	0.244	Additional Subcontractors to cover for absent staff and to maintain services whilst staff were trained during implementation of mobile working. Write offs on obsolete stores materials. £0.05m Increase of year end professional support recharges.	

## HRA Budget Monitoring 2011/12 (Final Outturn vs. Month 11)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 11 (£m)	Cause of Variance	Action Required
Finance and Support	2.211	1.613	(0.598)	(0.399)	£0.085m savings on the re-negotiation of the insurance contract and third party claims less than anticipated. £0.042m saving on non reimburseable ballot costs. £0.040m saving on Consultancy fees. £0.100m Carry forward request for early retirement and redundancy costs delayed into 2012/13. £0.252m saving on year end support recharges for HRA's portion of Flintshires central costs.	
Other variances (aggregate)	11.572	11.412	(0.160)	(0.060)		
<b>Total :</b>	<b>0.367</b>	<b>(0.370)</b>	<b>(0.737)</b>	<b>(0.497)</b>		

**Final Outturn**

Efficiency Description	Budgeted Efficiency (£m)	Projected Efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position	Further information to support current position status or other relevant information
<b>Grouped Operational (APPENDIX 6a)</b>					
<i>Community Services</i>					
Reduce NVQ Assessor Post	0.015	0.015	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Regional Telecare Service	0.080	0.080	0.000	EFFICIENCY ALREADY ACHIEVED	Implementation delayed but will be achieved and budget has been reduced to reflect this.
<b>TOTAL</b>	<b>0.095</b>	<b>0.095</b>	<b>0.000</b>		
<b>Strategic (APPENDIX 6b)</b>					
<i>Community Services</i>					
Arosfa development changes	0.130	0.130	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
<b>TOTAL</b>	<b>0.130</b>	<b>0.130</b>	<b>0.000</b>		
<b>Tactical (APPENDIX 6c)</b>					
<i>Community Services</i>					
LD and Mental Health Ringfenced budget	0.050	0.050	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
1% Recurring Efficiencies from 10/11 in-year process	0.075	0.075	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Performance Management Development Fund	0.038	0.038	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Homelessness	0.036	0.036	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
IRO reduction	0.015	0.015	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Merger of GHGC and PPQA Team	0.048	0.048	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
MH & SM Asset Management	0.025	0.025	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency

Efficiency Description	Budgeted Efficiency (£m)	Projected Efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position	Further information to support current position status or other relevant information
Minor Adaptations Refocus	0.064	0.064	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Reduction of Admin Flint	0.022	0.022	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Reduction of PARIS team	0.034	0.034	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Refocus Warden Service	0.100	0.100	0.000	EFFICIENCY ALREADY ACHIEVED	Service Review underway and efficiency will be achieved. Budget reduced to reflect this.
Rent Abatement	0.027	0.027	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Review of LD Work and Day Services	0.025	0.025	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Social Work Capacity	0.140	0.140	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency. Achieved within Adult Services. Plans in place to achieve within Children's Services
Allocation of Housing Strategy Team salaries to HRA	0.040	0.040	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
<b>TOTAL</b>	<b>0.739</b>	<b>0.739</b>	<b>0.000</b>		

**Final Outturn**

Efficiency Description	Budgeted efficiency (£m)	Projected efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position (Drop-down box)	Further information to support current position status or other relevant information
<b>Grouped Operational (APPENDIX 6a)</b>					
<i>Environment</i>					
Income generation through discretionary charging e.g. Pre-application advice	0.020	0.010	(0.010)	EFFICIENCY ACHIEVABLE IN PART	Introduction of fees discussed with Planning User Group in April and implementation will follow Planning Protocol Working Group's authorisation in September 2011.
<b>TOTAL</b>	<b>0.020</b>	<b>0.010</b>	<b>(0.010)</b>		
<b>Strategic (APPENDIX 6b)</b>					
<i>Environment</i>					
Rationalisation of Leasehold Accommodation	0.018	0.018	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
<b>TOTAL</b>	<b>0.018</b>	<b>0.018</b>	<b>0.000</b>		
<b>Tactical (APPENDIX 6c)</b>					
<i>Environment</i>					
Energy Awareness initiative	0.002	0.002	0.000	EFFICIENCY ALREADY ACHIEVED	Energy Services in a minor overspend (£1k) position at Period 10
1% Recurring Efficiencies from 10/11 in-year process	0.081	0.081	(0.000)	EFFICIENCY ALREADY ACHIEVED	Budget Managers are now working to revised budgets on the basis of recurring efficiencies
Rationalisation of Traffic Orders and Traffic Counter Site budgets	0.007	0.007	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Re-drafting of the SLA with the Energy Efficiency Advice Centre	0.002	0.002	0.000	EFFICIENCY ALREADY ACHIEVED	Energy Services in a minor overspend (£1k) position at Period 10
Reorganise Sexton arrangements at cemeteries	0.012	0.012	0.000	EFFICIENCY ALREADY ACHIEVED	Reduction in Sexton costs at Hope Cemetery being reflected in Budget Monitoring

Efficiency Description	Budgeted efficiency (£m)	Projected efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position (Drop-down box)	Further information to support current position status or other relevant information
Landfill Tax Adjustment	0.402	0.907	0.505	EFFICIENCY ALREADY ACHIEVED	The efficiency for £402k was offset from a Landfill Tax pressure for £504k. There will be savings from reduced landfill tax and tipping fees due to reduced tonnages from the diversion to food waste and kerbside recycling through the onset of the Managed Weekly Collection Service with full roll-out in operation since November 2011.
Collaborative working with DCC & CCBC to undertake bus stop maintenance	0.005	0.005	0.000	EFFICIENCY ALREADY ACHIEVED	Budget has been reduced to reflect the efficiency
Denbighshire and Conwy to use FCC to issue free travel passes - additional income	0.015	0.015	0.000	EFFICIENCY ALREADY ACHIEVED	Further work will be undertaken to establish if the £15k can be fully achieved
Efficiencies resulting from Planning Services Review	0.065	0.065	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Planning Service Review
Provision of Managed Weekly Collection and service reorganisation	0.657	0.105	(0.552)	EFFICIENCY ACHIEVABLE IN PART	The efficiency for £657k was offset from a pressure for £457k and it is projected that due to delays in rolling out the full MWC service from the original date of July to November and subsequent additional costs in doing so, the full saving will not be realised. This is reflected in P12 Budget Monitoring.
Rationalisation of Supplies & Services Budgets following disaggregation of former Community and Housing Support Service	0.016	0.016	0.000	EFFICIENCY ALREADY ACHIEVED	Reduction in supplies and services budget under Directorate Support
Rationalise operations and working procedures to reduce supplies and services costs	0.015	0.015	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Directorate Support Service Review
Reduce frequency of window cleaning to offices	0.005	0.005	0.000	EFFICIENCY ALREADY ACHIEVED	Budget Pressure has also assisted in the cost of window cleaning coming in on target
Review of Consultancy Support in line with providing more in-house services	0.010	0.010	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Planning Service Review
Staff Savings in collaboration with DCC on Service Manager	0.015	0.015	0.000	EFFICIENCY ALREADY ACHIEVED	Head of Transportation - collaborative working project with Wrexham being established
Streetscene Review	0.250	0.436	0.186	EFFICIENCY ACHIEVABLE IN PART	Based on new service structure being implemented from 1st March 2012



Efficiency Description	Budgeted efficiency (£m)	Projected efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position (Drop-down box)	Further information to support current position status or other relevant information
Vacancy Management and joint working with Denbighshire CC on European Projects	0.015	0.015	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Regeneration Service Review
Public Protection Service Review	0.082	0.082	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Public Protection Service Review
Flintshire Business Services Service Review	0.037	0.037	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Regeneration Service Review
Changes in operations to allow sharing of administrative support in County Hall, Mold and Flint Offices with lower level of employee resource	0.050	0.050	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Directorate Support Service Review
Fundamental review of Directorate Support & Performance Structure	0.076	0.076	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Directorate Support Service Review
Reduce Homes of Multiple Occupation (HMO) budget	0.019	0.019	0.000	EFFICIENCY ALREADY ACHIEVED	Part of Public Protection Service Review
Grounds Maintenance - HRA Amenity Areas	0.181	0.181	0.000	EFFICIENCY ALREADY ACHIEVED	Environmental Maintenance has received income totalling £181k from the HRA for 2011/12.
<b>TOTAL</b>	<b>2.019</b>	<b>2.158</b>	<b>0.139</b>		

**Final Outturn**

Efficiency Description	Budgeted Efficiency (£m)	Projected efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position	Further information to support current position status or other relevant information
<b>Grouped Operational (APPENDIX 6a)</b>					
<i>Lifelong Learning</i>					
Rationalisation of number of kitchens in light of possible large requirement for capital investment in order to rectify LPG Health and Safety issues.	0.175	0.000	(0.175)	EFFICIENCY NOT ACHIEVABLE	Project plans are being developed to capture and initiate the recommendations of the APSE review.
Review of cleaning services at Council Premises	0.100	0.000	(0.100)	EFFICIENCY NOT ACHIEVABLE	Implementation of agreed daytime cleaning at County Hall could result in a partial achievement of efficiency in 2012/13. A budget pressure bid of £70k has been submitted for 2012/13.
<b>TOTAL</b>	<b>0.275</b>	<b>0.000</b>	<b>(0.275)</b>		
<b>Strategic (APPENDIX 6b)</b>					
<i>Lifelong Learning</i>					
Reduction to delegated budgets - secondary schools	0.392	0.392	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction to delegated budgets - nursery schools	0.001	0.001	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction to delegated budgets - special schools	0.037	0.037	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction to delegated budgets - primary schools	0.449	0.449	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Cease transport subsidy to Deeside Consortium	0.011	0.003	(0.008)	EFFICIENCY ACHIEVABLE IN PART	Discussions are ongoing regarding Deeside Consortium's transport subsidy.
Rationalisation of 5 small Libraries	0.043	0.043	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Rationalisation of Youth/Community premises	0.066	0.000	(0.066)	EFFICIENCY NOT ACHIEVABLE	Action not met in year, a pressure bid has been accepted to reinstate this for 2012/13.
Rationalisation of Inclusion Welfare Provision	0.050	0.050	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.

Efficiency Description	Budgeted Efficiency (£m)	Projected efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position	Further information to support current position status or other relevant information
Reduction in development funding in more able and talented - Primary / Secondary Phase	0.036	0.036	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction of Galaxy budget	0.007	0.007	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction of ICT replenishment budget	0.007	0.007	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Target to reduce subscriptions to external organisations	0.015	0.015	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
<b>TOTAL</b>	<b>1.114</b>	<b>1.040</b>	<b>(0.074)</b>		
<b>Tactical (APPENDIX 6c)</b>					
<b>Lifelong Learning</b>					
Demographic change in Schools	0.137	0.137	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
1% Recurring Efficiencies from 10/11 in-year process	0.254	0.254	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Rationalisation of Café's in Flint and Holywell	0.017	0.017	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Closure of Creche at Flint Lesiure Centre	0.006	0.006	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Decrease contingency budget for unknown items such as Bad Debt provision	0.005	0.005	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Deletion of Community Events Officer Post	0.021	0.021	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Deletion of Senior Information Librarian Post	0.028	0.028	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Directorate embargo on First Class Post	0.003	0.003	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.

Efficiency Description	Budgeted Efficiency (£m)	Projected efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position	Further information to support current position status or other relevant information
Increase contribution from Denbighshire County Council for Libraries Newnet	0.004	0.004	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Non-replacement of staff - Early Years	0.005	0.005	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Not replacing vacant position of part-time warden at Bailey Hill Lodge	0.002	0.002	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Rationalisation of ICT Teacher Adviser section	0.053	0.053	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Rationalisation of Mobile Library Service	0.040	0.040	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Rationalisation of museum stores provision	0.009	0.009	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Rationalisation of Rugby Coaching	0.008	0.008	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduce BSF Match Funding in line with 33% reduction in grant	0.250	0.250	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduce collection of off-site records	0.004	0.004	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduce expenditure on library books	0.024	0.024	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reducing Middle Management Layers within Leisure Centres	0.021	0.021	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction in discretionary spend on projects - Cymorth	0.029	0.029	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction in Museum's artefact purchasing budget	0.005	0.005	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction in use of part time staffing within Youth Service	0.005	0.005	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.

Efficiency Description	Budgeted Efficiency (£m)	Projected efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position	Further information to support current position status or other relevant information
Reduction of Management Fee to Greenfield Valley Trust	0.012	0.012	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction of Youth Service minibus service (by 1 bus)	0.006	0.006	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Reduction of opening hours of Hawarden Records Office	0.023	0.023	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Organisational Redesign of Leisure and Cultural Services	0.133	0.012	(0.121)	EFFICIENCY ACHIEVABLE IN PART	Delay in staffing restructure. Leisure Services JEQ's have been submitted for scoring. Expected implementation is November 2012
Removal of Director's and Asst Director's discretionary spend	0.008	0.008	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Removal of Swimming Development Post	0.022	0.022	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Remove AVA service to schools	0.060	0.029	(0.031)	EFFICIENCY ACHIEVABLE IN PART	
Review of operating structure at Connah's Quay, Hope and Saltney Leisure Centres	0.088	0.085	(0.003)	EFFICIENCY ACHIEVABLE IN PART	The efficiency has been achieved in the reduction of staff, however due to the lone worker arrangements casual income has decreased by £3k as cash payments are no longer taken at these sites.
Target to increase take-up of school meals	0.049	0.000	(0.049)	EFFICIENCY NOT ACHIEVABLE	This was trialled in September in a selection of schools and the figures showed a 12% drop in take-up. New trials have began in the new financial year for a 5 meals for the price of 4 promotion.
Rationalisation of LEA run Music Service	0.177	0.083	(0.094)	EFFICIENCY ACHIEVABLE IN PART	Due to software costs and additional staffing required to facilitate the transition of the service.
<b>TOTAL</b>	<b>1.508</b>	<b>1.210</b>	<b>(0.298)</b>		

**Final Outturn**

Efficiency Description	Budgeted Efficiency (£m)	Actual efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position	Further information to support current position status or other relevant information
<b>Grouped Operational (APPENDIX 6a)</b>					
<i>Corporate Finance - Corporate Services</i>					
Cost of Employment	1.000	0.764	(0.236)	EFFICIENCY ACHIEVABLE IN PART	Directorate teams have achieved the Management Control Items which make up the majority of the efficiency. Terms & Conditions will now be reviewed as part of Single Status negotiations and budgets will be adjusted as single status is implemented.
<b>TOTAL</b>	<b>1.000</b>	<b>0.764</b>	<b>(0.236)</b>		
<b>Tactical (APPENDIX 6c)</b>					
<i>Chief Executive - Corporate Services</i>					
Voluntary Sector Efficiencies	0.008	0.008	0.000	EFFICIENCY ALREADY ACHIEVED	
Reduction in hours of Clerical Assistant	0.004	0.004	0.000	EFFICIENCY ALREADY ACHIEVED	
Nuclear Free Local Authorities Membership	0.002	0.002	0.000	EFFICIENCY ALREADY ACHIEVED	
WLGA Subscription	0.015	0.000	(0.015)	EFFICIENCY ACHIEVABLE IN PART	This efficiency has been achieved in part but the existing pressure on the Corporate Subscriptions budget has absorbed the saving.
Policy Performance & Partnerships Review	0.024	0.024	0.000	EFFICIENCY ALREADY ACHIEVED	
Consultation and Publications	0.005	0.005	0.000	EFFICIENCY ALREADY ACHIEVED	
<i>HR &amp; OD - Corporate Services</i>					
Corporate Training move to Northop	0.008	0.000	(0.008)	EFFICIENCY NOT ACHIEVABLE	Accommodation was required at Greenfield Business Centre for First Aid Training provision until September. Efficiency will be achieved in full from 2012/13.
<i>Finance - Corporate Services</i>					
Financial Status Enquiries	0.002	0.002	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.

Efficiency Description	Budgeted Efficiency (£m)	Actual efficiency (£m)	Variance Negative = underachievement Positive = overachievement (£m)	Current Position	Further information to support current position status or other relevant information
<i>ICT &amp; Customer Services - Corporate Services</i>					
Efficiency Savings - reduced supplies & services spend	0.106	0.106	0.000	EFFICIENCY ALREADY ACHIEVED	
Corporate Administration Review	0.138	0.138	0.000	EFFICIENCY ALREADY ACHIEVED	
Undertake a Telecommunication tariff review.	0.040	0.019	(0.021)	EFFICIENCY ACHIEVABLE IN PART	The full efficiency on the telephone maintenance has been achieved but a small number of the budgets belonged to schools, grant funded budget etc. and could not be collected. Some of the efficiencies collected in 2011/12 were only part year effect and so the efficiency should increase slightly in 2012/13.
<i>Legal &amp; Democratic - Corporate Services</i>					
Legal Staffing Review	0.074	0.074	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
Member Training	0.007	0.007	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
<i>Corporate Finance - Corporate Services</i>					
Pay Award (09/10)	0.968	0.968	0.000	EFFICIENCY ALREADY ACHIEVED	All necessary action has been taken.
1% Recurring Efficiencies from 10/11 in-year process	0.243	0.218	(0.025)	EFFICIENCY ACHIEVABLE IN PART	£0.025m further ISA Registration saving not achievable.
ISA Registration	0.030	0.030	0.000	EFFICIENCY ALREADY ACHIEVED	
Single Persons Discount Review	0.328	0.128	(0.200)	EFFICIENCY ACHIEVABLE IN PART	This review has now been completed.
<b>TOTAL</b>	<b>2.002</b>	<b>1.733</b>	<b>(0.269)</b>		