

CARLISLE CITY COUNCIL

Report to:- Carlisle City Council

Date of Meeting:- 29 June 2010

Agenda Item No:-

Public

Title:- **PROVISIONAL GENERAL FUND REVENUE OUTTURN
2009/10**

Report of:- **The Assistant Director of Resources**

Report reference:- **RD09/10**

Summary Report:-

This report provides details of the 2009/10 provisional outturn for the General Fund Revenue Services, which was considered by the Executive on 4 June, by the Resources Overview and Scrutiny Panel (ROSP) on 7 June 2009 and the Audit Committee on 22 June 2010.

Recommendation:-

Council is asked to;

- (i) approve the carry forward requests to 2010/11 of £1,480,300 as set out in the report;
- (ii) approve the requests to carry forward £71,700 to 2010/11 for new items of expenditure (noted as category 'B' in Appendix B).

Contact Officer: Alison Taylor

Ext: 7290

REPORT TO EXECUTIVE

PORTFOLIO AREA: GOVERNANCE AND RESOURCES

Date of Meeting: 04 June 2010

Public

Key Decision: No

Recorded in Forward Plan:

No

Inside Policy Framework

Title: PROVISIONAL GENERAL FUND REVENUE OUTTURN 2009/10

Report of: THE ASSISTANT DIRECTOR [RESOURCES]

Report reference: RD09/10

Summary:

This report summarises the 2009/10 provisional out-turn for the General Fund revenue budget and gives reasons for variances.

The out-turn position shows that:

- (i) the net underspend for Council Services as at 31 March 2010 once committed expenditure totalling £1,480,300 is taken into account, is £887,234,
- (ii) in addition, there are requests to carry forward £71,700 in respect of new items of expenditure, which if approved, would result in a final underspend to the Council in 2009/10 of £815,534.

It should be noted that the information contained in this report is provisional, subject to the formal audit process. The Statement of Accounts for 2009/10 will be presented to the Audit Committee on 22 June and Council on 29 June, followed by a three-month audit process.

Recommendations:

The Executive is asked to:

- (i) Note the net underspend as at 31 March 2010 of £887,234 which includes committed expenditure to be met in 2010/11 totalling £1,480,300 which have been approved by the Assistant Director (Resources) under delegated powers;
- (ii) To consider supporting carry forward requests for new items of expenditure totalling £71,700, (noted as category "B" in Appendix B), and make recommendations thereon to Council on 29 June.

Contact Officer: Maureen McCartney

Ext: 7291

Note – in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

CITY OF CARLISLE

To: The Executive
04 June 2010

RD09/10

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2009/10

1. BACKGROUND INFORMATION AND OPTIONS

- 1.1 This report shows the provisional out-turn position for the General Fund Revenue budgets for 2009/10.
- 1.2 A summary of the overall position is shown at paragraph 2.2. Further details for each directorate are included in **Appendices A1 - A6** as follows:
- (i) A comparison of the outturn position against the budget
 - (ii) An analysis of the major variances relating to both income and expenditure, with comments from the Assistant Director.
 - (iii) The items of carry forwards to cover committed expenditure to be expended in line with the original purpose. These requests follow the procedure agreed by Council with every form being signed off by the relevant Assistant Director and Portfolio holder, and the Assistant Director (Resources).
- 1.3 Members should note that the information contained in this report is provisional and subject to the formal audit process. The formal Statement of Accounts for 2009/10 will be presented to the Audit Committee on 22 June and the full Council on 29 June, followed by a three-month audit period. Any significant changes required following the approval of the 2009/10 accounts will, if necessary, be reported to a future Executive meeting.
- 1.4 Please note that throughout this report

the use of a bracket represents a favourable position i.e. either an underspend or additional income received

- (i) the term 'underspend' is taken to include both reduced expenditure and/or increased income
- (ii) the term 'overspend' includes both spending above budget and/or reduced income levels

2. SUMMARY REVENUE OUTTURN 2009/10

2.1 The following table shows the revised 2009/10 budget for the General Fund:

2009/10 Revenue Budget	£
Approved Budget (Council resolution – February 2009)	21,483,900
Carry forward requests (2008/09 out-turn)	1,005,600
Supplementary Estimates (non recurring):	931,000
Change in Accounting Treatment for Area Based Grant	(49,000)
Revised Budget 2009/10 at February 2010	23,371,500
Funded from Reserves (Sure Start & EEAC) (note 1)	158,900
Funding from Job Evaluation Reserve (Recurring Costs)	70,300
Funding from Job Evaluation Reserve (Back Pay)	777,500
Revised Budget 2009/10	24,378,200

Note (1) use of earmarked reserves to fund 2009/10 expenditure.

2.2 The provisional out-turn position for the General Fund is summarised below and explanations for the main variances are provided in the appendices. The key issues are highlighted in paragraphs 3.5:

Directorate (Appendix)	Annual Net Budget (£)	Total Expenditure (£)	Variance as at 31/3/10 (£)	Committed Carry Forward Requests (£)	Adjusted Variance (£)
Service Expenditure					
Carlisle Renaissance (A1)	529,600	254,793	(274,807)	268,700	(6,107)
Community Services (A2)	13,323,500	12,852,353	(471,147)	420,700	(50,447)
Corporate Services (A3)	6,937,300	6,226,553	(710,747)	118,000	(592,747)
Development Services (A4)	372,400	(315,360)	(687,760)	590,800	(96,960)
Legal & Democratic (A5)	2,564,900	2,451,451	(113,449)	56,800	(56,649)
PPP (A6)	650,500	540,876	(109,624)	25,300	(84,324)
Total	24,378,200	22,010,666	(2,367,534)	1,480,300	(887,234)

Note – in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

- 2.3 Carry forwards for new items of expenditure, totalling £71,700, are shown in Appendix B, that will, if approved by Members, reduce the under spend to be returned to reserves to £815,534.
- 2.4 The above table details the net Council budget. The Council's original gross budget for 2009/10 was £66.5m and although there are many individual variances as detailed by Directorates in **Appendices A1 – A6**, the underspend equates to 1.33% of this budget.
- 3 EXPLANATION OF MAJOR VARIANCES**
- 3.1 The provisional outturn position for 2009/10 results in an underspend of £887,234 after taking into account potential carry forward requests of £1,480,300 as set out in paragraph 5.
- 3.2 The reallocation of central departments' balances to service areas still has to be carried out, which explains many of the balances held on some management and support services cost centres. This reallocation is part of the final accounts process and will be completed before the Statement of Accounts is prepared.
- 3.3 The figures currently include Job Evaluation costs for March and funding from the job evaluation reserve. Also included are back pay costs relating to job evaluation, again funded from the reserve and there is therefore no impact of job evaluation within the variance shown above
- 3.4 Currently included in the Revenue Outturn is £712,700 of Highways Claimed Rights Expenditure and £712,700 Highways Claimed Rights income that relates to capital schemes. In accordance with Capital Finance Regulations, this expenditure and income should be included in the Council's Capital Programme. There will be no impact on the overall bottom line in the Revenue and Capital Outturn as the expenditure is fully funded, however, this needs to be reflected correctly in the accounts. This will also have an impact in future years and once the amounts are known, the relevant changes to revenue and capital budgets will be made and reported in the regular monitoring reports.
- 3.5 Members are regularly updated on the budget position throughout the year, with quarterly reports being considered by the Executive and scrutinised by Resources Overview and Scrutiny Panel. Many of the variances shown in the Appendices have previously been reported with any necessary steps to mitigate the impact on the future budget position dealt with as part of the 2010/11 budget. However, some pressures still have an on-going impact, which must be addressed during the forthcoming budget process. These include income shortfalls in respect of

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Highways, Tullie House, crematorium and increases in energy, fuel and operational maintenance costs.

- 3.6 Some of the main service expenditure variances are set out below. Many of these have been reported throughout the year in budget monitoring reports, and further explanations are provided in the appendices.

Additional Costs/Shortfall in Income	Recurring £	Non Recurring £	App.
Highways – extreme weather conditions increased unrecoverable maintenance costs and disrupted programmed works	80,000	290,100	A2
Tullie House – energy costs and visitor income	69,500		A2
Civic Centre Accommodation – energy costs	35,900		A2
CCTV/Pub/Shopwatch SLA income shortfall	32,400		A2
Grounds Maintenance costs	21,200		A2
Buildings Maintenance costs	24,400		A2
Bereavement Services shortfall in income	22,200		A2
Customer Contact Service – Efficiency review		27,600	A2
IT Services – income and efficiency savings		80,000	A3
Treasury Management – investment income		24,500	A3
Benefits Payments and Subsidies		68,800	A3
Recovery – reduction in court fees	42,200		A3
Development Control – compensation settlements, strategic & environmental, noise assessments		66,700	A4
Market - write off VAT arrears		81,900	A4
Total additional costs/income shortfalls	327,800	639,600	
Reduction in costs/Additional income			
Recycling & Waste Management – savings attributed to the early termination of vehicle hire contracts	(26,800)	(201,100)	A2
Garage – increased recoverable charges		(32,800)	A2
City Centre – increased events fees		(55,000)	A2
Parking – significantly tickets sales		(106,100)	A2

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Highways Claimed Rights – under spent projects		(64,200)	A2
De Minimus Capital Receipts transferred to revenue		(106,700)	A2 & A4
ECCP end of contract balance		(9,200)	A2
Residual balance of savings highlighted at revised estimate stage		(349,300)	A3
Salary Turnover Savings		(241,900)	A3
Concessionary Fares – contractor payments		(182,900)	A3
Debtors – Reduction in bad debt provision		(87,200)	A3
Brampton Business Centre – Lower than anticipated final costs		(24,900)	A4
Industrial Estates - significantly rent review arrears		(106,400)	A4
Land Charges lower costs and surplus income	(40,000)	(8,300)	A5
Community Safety – CDRP contributions		(11,800)	A6
Policy & Performance reduced costs		(34,700)	A6
Management & Support Services		(114,400)	Para. 3.2
Other Miscellaneous underspends		(50,900)	A1-6
Total reduced costs/additional income	(66,800)	(1,787,800)	
Net saving to be returned to Reserves	261,000	(1,148,200)	
		(887,200)	

4 TRANSFORMATION

- 4.1 £1.479m has been transferred to a Transformation Earmarked Reserve (as previously reports in RD76/09) to fund any future one-off costs associated with the Transformation programme. This constituted transferring redundancy costs to capital and additional savings of £130,000 being made in 2009/10.

5 RECESSION PLANNING

- 5.1 As advised to members on the 17 December 2009 and 15 February 2010 the recession has continued to lead to significant income shortfalls in bereavement services and returns from investment.

Some budgets were reduced during 2009/10 to reflect revised 'post recession' income trends.

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The Council has reduced its bad debt provision in respect of sundry debtors and housing benefit overpayments and this has been allocated directly to the services.

The 2009/10 collection fund projected surplus has increased from £20,000 (Council share £2,643) to £39,313 (Council share £5,191). The Council Tax and NNDR Provisional out-turn report provides further details which is considered elsewhere on the agenda (RD14/10).

Overall, the impact of the recession is less in 2009/10 than 2008/09.

6 CARRY FORWARD REQUESTS

6.1 In accordance with the Council's Constitution, any net underspending/savings on service estimates under the control of the Assistant Director may be carried forward. This is to facilitate the achievement of more strategic five year budgeting which requires greater flexibility of budgets between years as set out in the Medium Term Financial Plan. Approval of carry forwards is subject to the following as contained in the Council's Constitution:

- *the authorisation of the Assistant Director of Resources where the request relates to a specific committed item of expenditure where, due to external or other factors, the Assistant director has been unable to spend the approved budget by 31 March. The use of the resource will be restricted to the purpose for which the estimate was originally intended. The carry forward will only be approved by the Assistant Director of Resources if the expenditure is within both the Directorate's and the Authority's budget as approved for that year. Any carry forward which would result in an over-spend for the Authority will require authorisation by the Council.*
- *any overspending on service estimates in total on budgets under the control of the Assistant Director must be carried forward to the following year, and will constitute the first call on service budgets in the following year, unless the Council determines otherwise by way of a supplementary estimate. The Assistant Director of Resources will report the extent of overspending carried forward to the Executive, Resources Overview and Scrutiny Panel and to the Council.*

The delegated power applies only in so far as the carry forwards do not take the Council into an overspend position.

6.2 Details of the carry forward requests, which itemise committed expenditure, are contained within **Appendix B**. The requests have been subject to the scrutiny of the relevant Assistant Director and Portfolio Holder prior to formal consideration by the Assistant Director of Resources, who is satisfied that budgets of £1,480,300 should

Note – in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

be carried forward to 2010/11. Although some Directorates have expended in excess of their budgets, or have suffered reduced income as detailed in the individual appendices, once the committed expenditure is taken into account there is an overall underspend across the whole authority. These amounts have therefore been included in the carry forward. The relevant Assistant Director will be able to give further details of carry forward requests if required at the meeting.

- 6.3 For information, the table below provides details of the out-turn position (excluding funding) and level of carry forward requests over the last 5 years for illustrative purposes:

	2009/10 provisional £	2008/09 £	2007/08 £	2006/07 £	2005/06 £
Variance at 31 March	(2,367,534)	(3,577,380)	(367,808)	(1,308,523)	(1,823,670)
C/fwd requests	1,480,300	1,005,600	787,100	1,553,500	1,739,500
Final variance less in year budget initiatives	(887,234)	(2,571,780)	419,292	244,977	(84,170)
Service Expenditure variance		<u>(2,326,192)</u> (245,588)			
Percentage variance on service expenditure of original gross budget	(1.33)%	(0.37)%	0.68%	0.41%	(0.16)%

- 6.4 The Assistant Director of Resources does not have delegated authority to approve the carry forward requests relating to the new items of expenditure, items noted as category “B” in Appendix B, totalling £71,700. However, the Executive is asked to consider supporting the approval of the carry forward requests for recommendation to Council, and to note that, if all are approved, this will result in a revised contribution to reserves of £815,534.

7 BALANCE SHEET

- 7.1 In line with suggested best practice, information relating to significant items on the Council’s balance sheet has been reported regularly to Members during the course of the year. The Council’s balance sheet as at 31 March 2010 forms part of the annual Statement of Accounts that will be considered by the Audit Committee on 22 June and approved by full Council on 29 June.

Note – in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

- 7.2 In line with suggested best practice, information relating to significant items on the Council's balance sheet has been reported regularly to Members during the course of the year. The Council's balance sheet as at 31 March 2010 forms part of the annual Statement of Accounts that will be considered by the Audit Committee on 22 June and approved by full Council on 29 June.
- 7.3 The VAT partial exemption calculation has been finalised for 2009/10 resulting in 2.75% for the year which is well below the 5% limit set by HMRC.
- 7.4 The level of Council reserves was approved by Council in February 2010 and showed that there was significant pressure on reserves from 2010/11 onwards. Due to the level of underspend identified within this report, approximately £0.887m will be returned to the Projects Reserve. This will replenish the usable revenue balances by 31 March 2014 to the minimum required, however there will still be a projected shortfall against this minimum reserve from 2010/11 to 2012/13.

	31/03/2010	31/03/2011	31/03/2012	31/03/2013	31/03/2014	31/03/2015
Prudent Level of Reserves	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)
Council Resolution	(2,499)	(876)	(807)	(2,073)	(3,245)	(4,056)
General Fund Reserve						
Underspend position returned to Reserves	(2,368)	0	0	0	0	0
Committed Carry Forwards	0	1,481	0	0	0	0
Revised Reserves Balance	(4,867)	(1,763)	(1,694)	(2,960)	(4,132)	(4,943)
New Items of Expenditure	0	72	0	0	0	0
Revised Balance if New Items Approved	(4,867)	(1,691)	(1,622)	(2,888)	(4,060)	(4,871)

8 EFFICIENCY SAVINGS

Comprehensive Spending Review (CSR07)

- 8.1 This section provides an explanation of the Council Annual Efficiency Statement requirement and further illustrates the progress of the efficiency projects originally identified for the year ending 31st March 2010.

Note – in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

8.2 Efficiency Savings

The Comprehensive Spending Review (CSR07) has identified that Local Government is expected to achieve at least 3% per annum net cash-releasing value for money (VfM) gains over the 3 year period which commenced in 2008/09. (This figure was subsequently revised in 2010/11 by an additional 1%). The target is now multiplicative (i.e. 3%, 6.1%, 10.3%) and by using the baseline expenditure figure, as prescribed by DCLG, this identifies the value of efficiencies required to be found by the Council over the 3 year period.

The basis of the DCLG calculation is as follows: -

		£
2007/08 Baseline	Total Net Service Expenditure	23,363,000
	Total Capital Expenditure	9,309,000
	Total Baseline =	32,672,000
2008/09 Target	3.00%	980,160
2009/10 Target	6.10%	1,992,992
2010/11 Target	9.30%	3,038,496

The CSR07 VfM delivery plan states that, unlike the previous efficiency programme under Gershon, there will be no mandatory VfM target for all Councils. However, the Council has calculated its own efficiency target as a means to accurately monitor its progress and to identify a number of projects for review throughout this period.

- 8.3 The 2009/10 monitoring report can be found at Appendix C and provides comparative information regarding the target set by DCLG and the City Council's actual savings achieved. The table illustrates that the Council has exceeded the 6.1% efficiency target by 0.6% or £202,000.

9 CONSULTATION

9.1 Consultation to Date.

Portfolio Holders and SMT have considered the issues raised in this report.

9.2 Consultation proposed.

Resources Overview & Scrutiny Panel will consider the report on 7th June 2010.

10 CONSULTATION

The Executive is asked to:

- (i) Note the net underspend as at 31 March 2010 of £887,234 which includes committed expenditure to be met in 2010/11 totalling £1,480,300 which have been approved by the Assistant Director (Resources) under delegated powers;
- (ii) To consider supporting carry forward requests for new items of expenditure totalling £71,700 (noted as category "B" in Appendix B), and make recommendations thereon to Council on 29 June.

11 REASONS FOR RECOMMENDATIONS

As stated above.

12 IMPLICATIONS

- Staffing/Resources – Not applicable
- Financial – Contained within the main body of the report
- Legal – Not applicable
- Corporate – SMT have been involved in the preparation of this report.
- Risk Management – Risk to future years budget and development of ongoing impact of issues identified will be monitored carefully in budget monitoring reports and appropriate action taken
- Equality Issues – Not applicable
- Environmental – Not applicable
- Crime and Disorder – Not applicable

13 IMPACT ASSESSMENTS

Does the change have an impact on the following?

Equality Impact Screening	Impact Yes/No?	Is the impact positive or negative?
Does the policy/service impact on the following?		
Age	No	N/A
Disability	No	N/A
Race	No	N/A
Gender/ Transgender	No	N/A
Sexual Orientation	No	N/A
Religion or belief	No	N/A
Human Rights	No	N/A
Social exclusion	No	N/A
Health inequalities	No	N/A
Rurality	No	N/A

If you consider there is either no impact or no negative impact, please give reasons:

This report summarises the 2009/10 provisional out-turn for the General Fund revenue budget and gives reasons for variances and has no direct impact on the above.

PETER MASON
Assistant Director (Resources)

Contact Officer: Maureen McCartney

Ext: 7291

Note – in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

CARLISLE RENAISSANCE	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New items)	Total
Position as at 31 March 2010	£	£	£	£	£	£	£
Annual Budget	2,150,600	(1,621,000)	0		529,600		529,600
Total Actual	1,402,334	(1,147,541)	0		254,793		254,793
Variance	(748,266)	473,459	0		(274,807)		(274,807)
Carry forwards				268,700	268,700	0	268,700
Adjusted Variance	(748,266)	473,459	0	268,700	(6,107)	0	(6,107)

Analysis of Variances and Carry Forwards		Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New Items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
General Expenses	1	(269,448)	0	(269,448)	268,700	(748)	0	(748)
Pre Approval Project & External Staff	2	(478,817)	473,458	(5,359)	0	(5,359)	0	(5,359)
Total Variance to date		(748,265)	473,458	(274,807)	268,700	(6,107)	0	(6,107)

Note	Director's Comments
	<p>Carlisle Renaissance was awarded ringfenced funding of £1,020,000 over three years from 2005/06. Further ringfenced funding has been approved for 2009/10 and 2010/11.</p> <ol style="list-style-type: none"> 1. Funding committed and earmarked for carry forward. 2. Slippage against projects progressed in 2009/10.

COMMUNITY SERVICES	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New items)	Total
Position as at 31 March 2010	£	£	£	£	£	£	£
Annual Budget	33,693,200	(14,875,200)	(5,494,500)		13,323,500		13,323,500
Total Actual	32,081,679	(13,730,039)	(5,499,287)		12,852,353		12,852,353
Variance	(1,611,521)	1,145,161	(4,787)	0	(471,147)	0	(471,147)
Carry Forwards				420,700	420,700		420,700
Adjusted Variance	(1,611,521)	1,145,161	(4,787)	420,700	420,700	0	(50,447)

Analysis of Variances and Carry Forwards		Expenditure Variance	Income Variance	Total Variance	Carry Forward	Adjusted Variance	Carry Forward (New items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
Management	1	(53,715)	(955)	(54,670)	19,600	(35,070)		(35,070)
Garage	2	(5,461)	(36,084)	(41,545)		(41,545)		(41,545)
Stores & Stock Account	3	221,820	(214,470)	7,350		7,350		7,350
Building Cleaning	4	26,547	(36,776)	(10,229)		(10,229)		(10,229)
Building Maintenance	5	30,303	(5,904)	24,399		24,399		24,399
Civic Centre Accommodation	6	64,125	(28,262)	35,863		35,863		35,863
Environmental Quality	7	(35,573)	26,555	(9,018)		(9,018)		(9,018)
Food Safety	8	(45,126)	(6,954)	(52,080)	29,000	(23,080)		(23,080)
Green Spaces	9	(300,234)	321,455	21,221		21,221		21,221
Countryside Recreation	10	(15,411)	(42,692)	(58,103)	14,900	(43,203)		(43,203)
Talkin Tarn	11	24,170	(24,170)	0		0		0
East Cumbria Countryside Partnership	12	(70,108)	60,964	(9,144)		(9,144)		(9,144)
Area Maintenance	13	(112,558)	115,875	3,317		3,317		3,317
Highways	14	(1,246,748)	1,616,803	370,055		370,055		370,055
Highways Claimed Rights	15	(161,815)	105,326	(56,489)		(56,489)		(56,489)
Land Drainage	16	(12,944)	0	(12,944)	8,500	(4,444)		(4,444)
City Centre [Pedestrianisation]	17	(1,443)	(53,599)	(55,042)		(55,042)		(55,042)
CCTV	18	(12,591)	32,440	19,849		19,849		19,849
Miscellaneous Highways Expenses	19	(51,923)	0	(51,923)	43,400	(8,523)		(8,523)
Parking	20	(119,187)	13,095	(106,092)		(106,092)		(106,092)
Recycling & Waste Management	21	(197,486)	(39,570)	(237,056)		(237,056)		(237,056)
Community & Culture Management	22	(186,460)	(3)	(186,463)	190,900	4,437		4,437
Customer Contact	23	27,576	(6)	27,570		27,570		27,570
Community Support	24	40,619	(22,788)	17,831	1,800	19,631		19,631
Children & Young People	25	(31,282)	19,705	(11,577)		(11,577)		(11,577)
Tullie House	26	866,043	(796,563)	69,480		69,480		69,480
Sports Development	27	(151,069)	136,624	(14,445)	22,200	7,755		7,755
Sands	28	(92,258)	0	(92,258)	90,400	(1,858)		(1,858)
Bereavement Services	29	3,703	18,443	22,146		22,146		22,146
Miscellaneous variances		(13,035)	(18,115)	(31,150)	(0)	(31,150)		(31,150)
		(1,611,521)	1,140,374	(471,147)	420,700	(50,447)	0	(50,447)
Total Variance to date		(1,611,521)	1,140,374	(471,147)	420,700	(50,447)	0	(50,447)

Note	Director's Comments
1.	Underspent administration costs held centrally, particularly recruitment and software purchases, and funding for City Centre premises alterations to be carried forward.
2.	Increased income from operations.
3.	Overspend on materials and supplies, offset by increased recharges.
4.	Overspend on materials and supplies, offset by increased recharges.
5.	Overspend on sub contractor costs for maintenance work.
6.	Increased energy costs only partly offset by contributions towards electricity usage.
7.	Increased Dog Warden's service costs and a shortfall on Pest Control income offset by underspent s and services and specialist equipment.
8.	Under budget supplies and services and staff costs to be carried forward to provide a Health and Saf Officer, as previously approved.
9.	Insufficient budgets for grounds maintenance offset by underspends on play areas and specialist equ
10.	Underspend on Hadrians Wall to be carried forward, the receipt of transferred stock [see note 12 belo and increased income towards Public Rights of Way expenses.
11.	Increased costs and higher than expected income generated from activities and events provided a ne of £37,800, to be rolled forward as previously approved.
12.	End of contract balance following the transfer of closing stock value.
13.	<div style="display: inline-block; vertical-align: middle; font-size: 3em; line-height: 1;">}</div> Extreme weather conditions delayed projects and forced the works programmes to be under ach In addition unprecedented levels of winter maintenance diverted operations from budgets where and overheads are recoverable. This includes Highways Claimed Rights agency works and othe Council approved projects that will be carried forward.
14.	
15.	
16.	Underspend on maintenance costs for pumping stations to be carried forward.
17.	Higher than exected revenue from city centre events.
18.	Unrealised income from Pubwatch and Service Level Agreements offset by reduced maintenance co
19.	Carry forward relates to committed expenditure for Small Scale community projects.
20.	In spite of the adverse weather the City's car parks over achieved the annual expectation for ticket sa and PCN's reduced in last year's revised estimates. In addition reduced management and contract c contributed towards the surplus on these accounts.
21.	Savings on transport hire of £113,000 and £74,400 on repairs, attributable to the early termination vehicle hire contracts, and £34,700 underspend on the Green Box contract.
22.	The carry forward is required to facilitate the transfer of Tullie House museum to trust status and for research into supporting arts and culture facility development.
23.	Underachieved budget savings requirement.
24.	Overspend mainly due to unachieved budget savings and under recovered events expenses.
25.	Underspend on employee costs.
26.	Overspend of £27,800 on energy costs and unachieved £29,200 budget savings requirement. The re balance relates to income shortfalls, particularly from the visitors' shop.
27.	Carry forward required for Monitoring & Evaluation post, as agreed through vacancy management.
28.	Carry forward required for committed contract payments for Sands Development.
29.	£30,900 crematorium income shortfall partly offset by cemeteries surplus of £12,100 on sales of head and burial rights.

CORPORATE SERVICES	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New items)	Total
Position as at 31 March 2010	£	£	£	£	£	£	£
Annual Budget	45,783,500	(34,649,400)	(4,196,800)		6,937,300		6,937,300
Total Actual	45,676,061	(35,266,422)	(4,183,086)		6,226,553		6,226,553
Variance	(107,439)	(617,022)	13,714	0	(710,747)	0	(710,747)
Carry forwards				118,000	118,000	31,000	149,000
Adjusted Variance	(107,439)	(617,022)	13,714	118,000	(592,747)	31,000	(561,747)

Analysis of Variances and Carry Forwards		Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
Corporate Services	1	(33,895)	(211)	(34,106)		(34,106)	31,000	(3,106)
Audit Services	2	(12,473)	(6)	(12,479)	9,500	(2,979)		(2,979)
ICT Shared Services	3	62,169	17,879	80,048		80,048		80,048
Financial Services	4	38,309	(8,927)	29,382		29,382		29,382
Treasury Management	5	(8,306)	24,541	16,235		16,235		16,235
Direct Revenue Financing	6	(4,318)	0	(4,318)	8,500	4,182		4,182
<u>Revenues & Benefits Services</u>						0		0
Recovery	7	4,686	37,578	42,264		42,264		42,264
Debtors	8	(2,622)	0	(2,622)		(2,622)		(2,622)
Council Tax Benefits Payments & Subsidy	9	95,416	(128,546)	(33,130)		(33,130)		(33,130)
Housing Benefit Payments & Subsidy	10	615,421	(507,872)	107,549		107,549		107,549
Concessionary Fares	11	(182,945)	(10,640)	(193,585)		(193,585)		(193,585)
Revenues & Benefits sundry	12	14,199	(43,937)	(29,738)		(29,738)		(29,738)
<u>Corporate Activities</u>						0		0
Corporate Management	13	21,476	(9,986)	11,490		11,490		11,490
Transformation, Vacancy Management & Salary Turnover Savings	14	(689,682)	(1,537)	(691,219)	100,000	(591,219)		(591,219)
Insurance holding account	15	(24,874)	22,699	(2,175)	0	(2,175)		(2,175)
Miscellaneous variances		0	5,657	5,657	0	5,657		5,657
Total Variance to date		(107,439)	(603,308)	(710,747)	118,000	(592,747)	31,000	(561,747)

Note	Director's Comments
1.	The carry forward to fund new shared service initiatives or other service delivery options in accordance with the Transformation process.
2.	Residual budget is to be carried forward to fund shared services business development costs.
3.	Overspends on printing, unachieved budget savings and internal recharges.
4.	Overspend on benchmarking fees and unachieved budget savings.
5.	Net overspend mainly due to reduced investment income, as noted in earlier monitoring reports.
6.	The carry forward is required to fund schemes carried forward from the 09/10 capital programme.
7.	Savings taken from the court costs budget at revised estimate stage have not been achieved.
8.	A reduced Bad Debt Provision subsequently recharged directly to the services.
9.	Increased income from overpayment recovery.
10.	Shortfall on income from overpayment recovery.
11.	Savings over and above the contractor payments reduction at revised estimate stage [CORP49/09].
12.	Overspend on Discretionary Rate Relief offset by increased contributions to shared services and SLA's.
13.	The overspend relates to increased bank and card charges, offset by reduced core audit fees.
14.	Improvement of £21,100 on Flexible Retirement and £241,900 Salary Turnover savings, offset by £32,700 shortfall on Vacancy Management. The carry forward is for improvements to the Benefits service with the residual balance relating to savings achieved elsewhere, as reported at revised estimate stage
15.	The level of insurance claims has been lower than anticipated.

DEVELOPMENT SERVICES	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New items)	Total
Position as at 31 March 2010	£	£	£	£	£	£	£
Annual Budget	9,167,000	(7,456,900)	(1,337,700)		372,400		372,400
Total Actual	8,361,290	(7,338,930)	(1,337,720)		(315,360)		(315,360)
Variance	(805,710)	117,970	(20)	0	(687,760)	0	(687,760)
Carry forwards				590,800	590,800	34,700	625,500
Adjusted Variance	(805,710)	117,970	(20)	590,800	(96,960)	34,700	(62,260)

Analysis of Variances and Carry Forwards		Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
Business & Employment Development	1	(6,048)	(8,469)	(14,517)	2,200	(12,317)		(12,317)
Brampton Business Centre	2	(36,652)	(3,297)	(39,949)	15,000	(24,949)		(24,949)
Enterprise Centre	3	2,977	25,868	28,845		28,845		28,845
LABGI	4	(83,500)	0	(83,500)	83,500	0		0
Carlisle Renaissance Projects	5	(191,176)	(54,815)	(245,991)	236,600	(9,391)		(9,391)
Development Control	6	(149,159)	40,908	(108,251)	175,000	66,749	34,700	101,449
Local Plans	7	(5,860)	(637)	(6,497)	17,000	10,503		10,503
Housing & Planning Delivery Grant	8	(32,450)	32,400	(50)		(50)		(50)
Growth Point Fund	9	(166,017)	165,924	(93)		(93)		(93)
Conservation	10	(6,027)	0	(6,027)	9,200	3,173		3,173
Hostels & Homeshares	11	16,308	(31,889)	(15,581)		(15,581)		(15,581)
Affordable Housing	12	(18,208)	0	(18,208)	15,300	(2,908)		(2,908)
Decent Homes	13	(51,713)	(7,522)	(59,235)	37,000	(22,235)		(22,235)
Property Services	14	(104,199)	(162)	(104,361)		(104,361)		(104,361)
Market	15	0	81,895	81,895		81,895		81,895
Industrial Estates	16	4,589	(111,004)	(106,415)		(106,415)		(106,415)
Corporate Properties	17	26,299	(31,281)	(4,982)		(4,982)		(4,982)
Miscellaneous variances		(4,874)	20,031	15,157		15,157		15,157
Total Variance to date		(805,710)	117,950	(687,760)	590,800	(96,960)	34,700	(62,260)

Note	Director's Comments
1.	Underspends on Durrhill and other LABGI projects, the carry forward is to fund the LABGI partnership continuing into 2010/11.
2.	The carry forward is required to meet employment costs for staff temporarily re-deployed.
3.	Shortfall on rents and service charges.
4.	The carry forward is required to fund future years' programme costs.
5.	Carry forwards for Local Economy Strategy, Brampton Action Plan, business start up and incubation projects.
6.	Overspend on planning applications, retail capacity forecasts and shortfall on fees. The budgets set aside for the Morton Land Development and Planning Standards [3years] Bid are to be carried forward.
7.	A carry forward for Planning Standards Bid training posts.
8.	Underspends on compensation payments and other fees are matched by a reduction in grant income.
9.	Underspend due to a delayed start for Public Inquiry is matched by a reduction in grant income.
10.	Historic Buildings grant payments awarded and awaiting payment.
11.	Increased costs and surplus rents due to higher occupancy levels.
12.	Housing Strategy funding to be carried forward.
13.	Carry forward is required to provide funding for Empty Property Officer [2 years] post.
14.	Underspend on property portfolio review expenses.
15.	VAT arrears write-off.
16.	Rent review arrears and surplus income from change of use of property.
17.	Overspend on unassigned rates appeals and surplus income from rent arrears.

LEGAL & DEMOCRATIC SERVICES	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New items)	Total
Position as at 31 March 2010	£	£	£	£	£	£	£
Annual Budget	4,071,500	(542,400)	(964,200)		2,564,900		2,564,900
Total Actual	4,016,015	(600,169)	(964,395)		2,451,451		2,451,451
Variance	(55,485)	(57,769)	(195)	0	(113,449)	0	(113,449)
Carry forwards				56,800	56,800		56,800
Adjusted Variance	(55,485)	(57,769)	(195)	56,800	(56,649)	0	(56,649)

Analysis of Variances and Carry Forwards		Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
Town Twinning	1	(37,613)	(1)	(37,614)	37,600	(14)		(14)
Civic Administration	2	(7,165)	(3,021)	(10,186)	0	(10,186)		(10,186)
Municipal Elections	3	(15,825)	(3,888)	(19,713)	19,200	(513)		(513)
Legal Services	4	14,978	(7,325)	7,653	0	7,653		7,653
Land Charges	5	(24,533)	(23,727)	(48,260)	0	(48,260)		(48,260)
Miscellaneous variances		14,673	(20,002)	(5,329)	0	(5,329)		(5,329)
Total Variance to date		(55,485)	(57,964)	(113,449)	56,800	(56,649)	0	(56,649)

Note	Director's Comments
1.	This is a rolling budget for a 3 year programme and it will be used in 2010/11 to fund the Council's Town Twinning activities agreed at the Annual 3 way meeting.
2.	Reduced costs of catering and increased income from room bookings and related services.
3.	Municipal Elections are held every three years in four and there were none scheduled in 2009/10. The savings are to fund the shadow of the retiring Elections Officer approved by Staffing Forum.
4.	Legal costs and additional fees income. It will be recommended that £10,000 be used to set up a provision for the appointment of external investigators into Code of Conduct complaints.
5.	The income budget was reduced in anticipation of a housing market downturn. However, the corresponding reduction in the costs was not expected and the impact of the downturn less severe than forecast.

PEOPLE, POLICY & PERFORMANCE SERVICES	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New items)	Total
Position as at 31 March 2010	£	£	£	£	£	£	£
Annual Budget	3,151,100	(168,100)	(2,332,500)		650,500		650,500
Total Actual	2,976,628	(174,868)	(2,260,884)		540,876		540,876
Variance	(174,472)	(6,768)	71,616	0	(109,624)	0	(109,624)
Carry forwards				25,300	25,300	6,000	31,300
Adjusted Variance	(174,472)	(6,768)	71,616	25,300	(84,324)	6,000	(78,324)

Analysis of Variances and Carry Forwards		Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
Community Safety (CDRP)	1	(11,768)	(1)	(11,769)		(11,769)		(11,769)
Policy & Performance	2	(34,721)	(393)	(35,114)		(35,114)		(35,114)
Personnel	3	(23,542)	41	(23,501)	25,300	1,799		1,799
Corporate Training & Recruitment	4	(68,631)	63,579	(5,052)		(5,052)	6,000	948
Miscellaneous variances	5	(35,810)	1,622	(34,188)		(34,188)		(34,188)
Total Variance to date		(174,472)	64,848	(109,624)	25,300	(84,324)	6,000	(78,324)

Note	Director's Comments
1.	This underspend relates to the CDRP pool budget contribution.
2.	Underspend on budgets for risk management, the best value performance plan and research & consultation.
3.	The carry forward request is to fund the completion of the PWS project.
4.	These costs are recharged across the services, the carry forward is to fund a new staff appraisal scheme.
5.	Miscellaneous variances include underspends on the Community Empowerment scheme, Member Learning and Development, Staff Benefits and the Communications service.

2009/10 REVENUE CARRY FORWARD REQUESTS

SECTION	DESCRIPTION	Requests			Total £	Category (Note 1)
		2010/11	2011/12	2012/13		
		£	£	£		
CARLISLE RENAISSANCE						
	Carlisle Renaissance Operating Costs. To provide a provision for post review costs and the continuation of salary expenditure.	268,700	0	0	268,700	A
		268,700	0	0	268,700	
COMMUNITY SERVICES						
Environmental Enhancement - City Centre	LABGI funding re improving pedestrian access to City Centre e.g. Repainting underpasses in Hardwick Circus	19,600	0	0	19,600	A
Land Drainage	Plant repair and maintenance for pumping station at Cumwhinton.	8,500			8,500	A
Small Scale Community Projects	Individual allocations for members for commitments on community projects.	43,400	0	0	43,400	A
Theatre/Art Centre	Ongoing project for research and investigation of supporting arts and culture facility development.	15,900			15,900	A
Tullie House Trust	To facilitate the transfer of Tullie House museum to trust status as agreed by the Executive	175,000			175,000	A
Roman Gateway	External LABGI funding lodged with Green Spaces relating to fees in respect of the Roman Gateway Public Realm project.	14,900			14,900	A
Chances Park	Chances Park activities officer and related costs up to December 2013. Profile between years required.	137,600			137,600	A
Chances Park	HLF Funding for Chances Park activities officer and related costs	(137,600)			(137,600)	A
Sport & Recreation	To fund Monitoring & Evaluation post as agreed through vacancy management - profile over 2 years required.	20,200			20,200	A
Social Inclusion Intervention Programme	External funding supports the delivery programme for social inclusion activity co-ordinated through the section. Profile over 2 years required.	2,000			2,000	A
Sands Centre	To accommodate payments for committed contracts delayed due to decision from University of Cumbria	90,400			90,400	A
Community Support Project Development	To top up funding for the replacement of a vehicle in the capital programme where there is a shortfall.	1,800			1,800	A
Food Safety	To fund extension of current temporary post of District Health and Safety Officer between 01/04/2011 and 06/01/2012.		29,000		29,000	A
		391,700	29,000	0	420,700	

2009/10 REVENUE CARRY FORWARD REQUESTS

SECTION	DESCRIPTION	Requests			Total	Category (Note 1)
		2010/11	2011/12	2012/13		
		£	£	£	£	
CORPORATE SERVICES						
Shared Services Efficiencies	Residual budget required in future years to progress new shared service initiatives or other options for delivery of services in accordance with the transformation process.	31,000			31,000	B
Shared Services Efficiencies - Audit	Residual budget required to meet the shared audit service business case development costs.	9,500	0	0	9,500	A
Shared Services Efficiencies - Benefits	Earmarked to deliver the e-government agenda and customer-focused improvements to the Benefits Service. Originally funded and 'ring-fenced' by DWP and should be used for original purpose .	100,000			100,000	A
Direct Revenue Financing	Budgets originally allocated to fund schemes within the 2009/10 capital programme which have now slipped into 2010/11. Balance required to be determined.	8,500			8,500	A
		149,000	0	0	149,000	
DEVELOPMENT SERVICES						
Affordable Housing	Employee Budget to fund existing post appointed cross year.	15,300			15,300	A
Housing Regeneration	Employee Budget allocated from second homes council tax funding for an empty property officer post.	37,000			37,000	A
Business&Employment	To cover employment costs for employee temporarily redeployed (DS127/08)	15,000			15,000	A
Business&Employment	LABGI for City Centre Partnership (DS48/09)	2,200			2,200	A
Business&Employment	LABGI unallocated as required to fund 2nd & 3rd years of programme	83,500			83,500	A
Employment Projects	LABGI for implementation of projects relating to the 'Worklessness' agenda within Economic Strategy (DS71/09)	26,800			26,800	A
Business&Employment	LABGI for Business Start up Programme - balance of second payments due to be claimed.	5,300			5,300	A
Business&Employment	LABGI for Business Start up Programme (DS48/09)	60,000			60,000	A
Business&Employment	LABGI for Business Incubation (DS48/09)	10,200			10,200	A
Business&Employment	LABGI for Growing Carlisle Local Economy Strategy (DS48/09)	20,000	5,000		25,000	A

2009/10 REVENUE CARRY FORWARD REQUESTS

SECTION	DESCRIPTION	Requests			Total	Category (Note 1)
		2010/11	2011/12	2012/13		
		£	£	£	£	
Business&Employment	LABGI for Economic Action Plan for Brampton (DS48/09)	30,000			30,000	A
Business&Employment	LABGI for Old Town Hall redevelopment	79,300			79,300	A
Planning Services	Planning Standards training posts	34,700	0	0	34,700	B
Planning Services	Re Development Land at Morton - preparation and submission of planning application (DS94/09)	175,000			175,000	A
Planning Services	Planning Standards training posts	17,000	0	0	17,000	A
Planning Services	Historic Building Grants awarded but not yet paid out	9,200			9,200	A
		620,500	5,000	0	625,500	
LEGAL & DEMOCRATIC						
Town Twinning	Rolling 3 year programme to fund the Council's Town Twinning activities.	37,600			37,600	A
Electoral Registration	To fund shadow post to retiring Elections Officer approved by Staffing Forum.	19,200			19,200	A
		56,800	0	0	56,800	
PEOPLE, POLICY & PERFORMANCE						
Pay & Workforce Strategy	Required to complete implementation of PWS project.	25,300			25,300	A
Corporate Training	To fund design and implementation of a new appraisal scheme	6,000			6,000	B
		31,300	0	0	31,300	
TOTAL GENERAL FUND CARRY FORWARD REQUESTS		1,518,000	34,000	0	1,552,000	

Note 1

A - Committed expenditure (to be used for original purpose/externally funded)

1,480,300

B - New items of Expenditure

71,700

CSR07 - 2007/08 Baseline Expenditure

Total Baseline Expenditure 32,672,000

<u>Cumulative Targets for period 2008/09 to 2010/11 as a percentage of above Baseline</u>			<u>Identified</u>	
2008/09 CSR07 Efficiency Target = 3%	980,160	3%	1,095,000	3.4%
2009/10 CSR07 Efficiency Target = 6.10%	1,992,992	6.10%	2,195,600	6.72%
2010/11 CSR07 Efficiency Target = 10.30% (#)	3,365,216	10.30%	3,602,600	11.03%

(#) = increase in 2010/11 by 1% point to be added to the total savings target

CSR07/National Indicator 179 - Cash Releasing Value for Money Gains		Savings Strategy Criteria	2008/09 Actual Achieved	2009/10 Actual	2010/11 Forecast	2011/12 Forecast	2012/13 Forecast	2013/14 Forecast	2014/15 Forecast	Notes: How Obtained?
Energy Efficiency Advice Centre		Eff Review	35,000	35,000	35,000	35,000	35,000	35,000	35,000	Same service by different provider. TUPE Transfer
Review Operation of TIC		Eff Review	23,000	46,000	43,000	43,000	46,000	46,000	46,000	Increased capacity obtained through joint working
Community Development Review		Eff Review	37,000	57,000	80,000	103,000	126,000	126,000	126,000	Initial efficiency obtained via staff deletion - Action plan produced for future years
Printing & Copying Review		Eff Review	0	0	0	0	40,000	40,000	40,000	Providing no detrimental effect on service
Conference Group		Eff Review	15,000	29,000	20,000	20,000	29,000	29,000	29,000	Through revised working practices aims to be self funding
Carbon Trust - Invest to Save		Eff Review	0	0	1,500	0	27,000	27,000	27,000	Capital Investment - efficiency achieved through lower energy useage/consumption
Stores		Eff Review	0	0	0	0	7,000	7,000	7,000	Based on 5% of 2008/09 Budget = (£48,600+ £96,400)
Customer Services		Eff Review	0	0	0	0	36,000	36,000	36,000	Based on 5% of 2008/09 Budget = £724,000
ICT Shared Service		Eff Review	0	3,000	75,000	30,000	126,000	127,000	127,000	Based on September 2008 Business Case
Procurement - phase 1		Eff Review	100,000	100,000	100,000	100,000	100,000	100,000	100,000	Smarter Procurement reduction at source included in Base Budget 2008/09
Sub total:			210,000	270,000	354,500	331,000	572,000	573,000	573,000	
1 Shared Service income (Revs & Bens Management Copeland)		Eff Review	25,000	25,000	0	0	0	0	0	Increased income from management arrangement with Copeland BC. No additional R&B resources employed
1 Shared Service Revenues & Benefits		Eff Review	0	0	42,000	93,000	93,000	93,000	93,000	Business Plan savings from Shared service
1 ICT Shared Service - Capital Expenditure		Eff Review	0	163,000	0	0	0	0	0	Based on September 2008 Business Case
2 Renewals Reserve Savings		Budget Saving	206,000	245,000	245,000	245,000	245,000	245,000	245,000	Alternative method of financing required
2 Asset Disposals - interest on Capital Receipts		Budget Saving	2,000	0	0	0	0	0	0	Now considered CSR07 compliant
Cash Limited Budgets - General Inflation		Budget Saving	0	0	503,000	503,000	503,000	503,000	503,000	January 2010 - as instructed by AT.
3 Salary Turnover		Budget Saving	499,000	785,600	537,100	537,100	537,100	537,100	537,100	Positions temporarily vacant prior to recruitment.
Transformation/Vacancy Management		Trans	153,000	402,000	440,000	440,000	1,040,000	1,040,000	1,040,000	Posts Deleted from Establishment
Transformation/Restructure (See I&ER section below)		Trans	0	305,000	1,481,000	2,000,000	2,000,000	2,000,000	2,000,000	Shared Management arrangements - better use of resources through more efficient structure
Sub total:			885,000	1,925,600	3,248,100	3,818,100	4,418,100	4,418,100	4,418,100	
CSR07/NI179 Total :			1,095,000	2,195,600	3,602,600	4,149,100	4,990,100	4,991,100	4,991,100	

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Improvement & Efficiency Reviews - The following form part of Corporate Transformation programme above.		<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	
Car Park Management	Trans	0	0	0	0	0	0	0	County Wide collaborative proposed - Option appraisal underway
CCTV Cumbria Wide	Trans	0	0	0	0	0	0	0	County Wide Systems and Hardware review
Service Support Centre - Centralised Service	Trans	0	0	0	0	0	0	0	Business Case Accepted - PID underway
Highways Service	Trans	0	0	0	0	0	0	0	Review of whole Service Includes the Highways Agency Issue - ASD
Buildings Cleaning	Trans	0	0	0	0	0	0	0	Review of the Cleaning function - ASD
Leased Cars	Trans	0	0	0	0	0	0	0	Review undertaken by Task & Finish Group
Mobile Phones	Trans	0	0	0	0	0	0	0	Rationalisation of numbers in use etc..
Waste Service Review	Trans	0	0	0	0	0	0	0	Review of Waste function/Market Testing/Green Box Procurement etc..
Internal Audit Service	Trans	0	0	0	0	0	0	0	Shared Service Exercise - Implementation target 2010
Procurement - phase 2	Trans	0	0	0	0	0	0	0	Shared Service Exercise - Implementation target 2010
Payroll	Trans	0	0	0	0	0	0	0	Shared Service Exercise yet to be undertaken
Personnel/HR	Trans	0	0	0	0	0	0	0	Shared Service Exercise yet to be undertaken
Customer Contact Centre/CRM shared service	Trans	0	0	0	0	0	0	0	Shared Service - Preparatory Stage
Property Services - Service Review	Trans	0	0	0	0	0	0	0	10 year programme
Deletion of Vacant Posts	Trans	0	402,000	0	0	0	0	0	Deletion from establishment of vacant posts
Management Restructure	Trans	0	305,000	0	0	0	0	0	Senior Management Restructure
Sub total:		0	707,000	0	0	0	0	0	
Improvement & Efficiency Reviews - Non Cashable Gains									
Arts & Museums	Eff Review	25,000	35,000	35,000	35,000	50,000	50,000	50,000	Council withdrawing from External event at Brampton Live
Creditors - now part of Service Support Centre proposal	Eff Review	0	0	0	0	20,000	20,000	20,000	Minimum of £20k DIP transferred from Customer Services
Brampton Business & Telecentre	Eff Review	0	107,000	107,000	107,000	200,000	200,000	200,000	Council has closed the facility.
Sub total:		25,000	142,000	142,000	142,000	270,000	270,000	270,000	
Other Efficiencies Identified/Obtained:									
Shared Chief Executive Arrangement with Allerdale BC	Budget Saving	46,000	0						Single Year Efficiency Only not CSR07 compliant
Concessionary Fares	Budget Saving	0	100,000						Single Year Efficiency Only not CSR07 compliant
Waste Services cessation of Trade waste service	Budget Saving	0	107,000	112,500	0	0	0	0	Reduction of Trade Waste Vehicle & Sale of Service
Property Services - Asset Investment	Budget Saving	0	0	0	0	0	200,000	200,000	Increase in income from Assets
Other Efficiencies Total :		46,000	207,000	112,500	0	0	200,000	200,000	
Transformation		153,000	707,000	1,921,000	2,440,000	3,040,000	3,040,000	3,040,000	
Efficiency Review to obtain Budget Savings taken from base		260,000	600,000	538,500	566,000	935,000	936,000	936,000	
Budget Savings - Immediate Reduction from Base.		753,000	1,237,600	1,397,600	1,285,100	1,285,100	1,485,100	1,485,100	
Total: -		1,166,000	2,544,600	3,857,100	4,291,100	5,260,100	5,461,100	5,461,100	