

REPORT TO EXECUTIVE

PORTFOLIO AREA: FINANCE

Date of Meeting: 23 November 2009

Public

Key Decision: No

Recorded in Forward Plan:

No

Inside Policy Framework

Title: REVENUE BUDGET OVERVIEW AND MONITORING REPORT:
APRIL TO SEPTEMBER 2009

Report of: DIRECTOR OF CORPORATE SERVICES

Report reference: CORP46/09

Summary:

This report provides an overview of the Council's overall budgetary position for the period April to September 2009 for revenue schemes only. The revenue report includes details of balance sheet management issues, high-risk budgets, performance management, and progress against the Comprehensive Spending Review 2007 (CSR07) efficiency statement.

Recommendations:

The Executive is asked to:

- (i) Note the budgetary and performance position of the Council to September 2009
- (ii) Note the potential forecast year end position for 2009/10, and that options to address any variances will be considered as part of the 2010/11 budget process; and
- (iii) Note the planned efficiencies.

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
23 November 2009

CORP46/09

REVENUE BUDGET OVERVIEW AND MONITORING REPORT APRIL TO SEPTEMBER 2009

1. BACKGROUND INFORMATION AND OPTIONS

- 1.1 In accordance with the City Council's Financial Procedure Rules, the Director of Corporate Services is required to report to the Executive on the overall budget position, the monitoring and control of expenditure against budget allocations and the exercise of virement on a regular basis. It is the responsibility of individual Directors to control income and expenditure within their service areas and to monitor performance, taking account of financial information provided by the Director of Corporate Services.
- 1.2 All Managers currently receive a monthly budget monitoring report covering their areas of responsibility. Information is collated from the main accounting system and then adjusted to correct any known budget profiling trends, timing differences and commitments. The report has been developed in line with the need to provide sound financial management information to inform the decision making process, which is also a requirement of the Use of Resources assessment.
- 1.3 Throughout the report, the use of brackets indicates a credit or income budget, and the term underspend also relates to additional income generated.
- 1.4 Figures contained within this report show the position to date. Forecasts for the year end position are not generally included at this stage in the year, although some projections are included for specific areas. It is anticipated that more informed year-end forecasts will be available for inclusion in the next quarterly report.

2. REVENUE BUDGET OVERVIEW

- 2.1 The following statement shows the total annual revenue budget as at September 2009:

2009/10 Revenue Budget	£
Approved Budget (Council resolution – February 2009)	21,483,900
Carry forward requests (2008/09 out-turn)	1,005,600
Revised Budget 2009/10 at September 2009	22,489,500
Supplementary Estimates (non recurring)	591,000
Revised Budget 2009/10 at September 2009	23,080,500

3. 2009/10 BUDGET MONITORING

3.1 The summarised budgetary position as at September 2009 is shown below:

Directorate	Annual Net Budget £	Net Budget to Date £	Net Expenditure to Date £	Adjusted Variance £	Note
Carlisle Renaissance	528,900	206,278	150,714	(55,564)	
Community Services	12,618,800	7,116,315	6,856,615	(259,700)	4.4
Corporate Services	6,249,200	3,490,744	3,481,507	(9,237)	4.5
Development Services	204,800	(468,866)	(539,448)	(70,582)	4.6
Legal & Democratic Services	2,738,900	1,300,415	1,248,495	(51,920)	4.7
People, Policy & Performance Services	739,900	423,472	344,021	(79,451)	
Total	23,080,500	12,068,358	11,541,904	(526,454)	

3.2 Further details for each Directorate can be found in **Appendices A1- A6**. Each appendix shows a breakdown of the variance for that Directorate, with comments from the Director and a note of any performance issues.

4. KEY ISSUES

4.1 The Vacancy Management Savings budget is a corporate target for the Council. Savings from across the authority are transferred following decisions by SMT to delete vacated posts or make savings by reorganising workloads within the services. The full year target for 2009/10 is £440,000. The six months target for April to September is £375,900 and transfers of £232,400 have been made, thus a shortfall of £143,500 is showing against the budget to date.

- 4.2 The Salary Turnover Savings budget is a corporate target for the Council and is held within the Corporate Services directorate. Savings from salary budgets across the authority are measured and then transferred to it. The full year target for 2009/10 is £537,100 and transfers of £305,400 have been made against the six months target of £268,700, as set out in Appendix A3, hence the surplus of £36,700.
- 4.3 The employee budgets for 2009/10 include an estimated pay award at 2.5% and the recently accepted employers' offer of 1% (1.25% for the lower spinal column points) has now been paid. Savings of approximately £280,000 will accrue from this on a recurring basis.
- 4.4 The main variances in the **Community Services** are as follows:
- £73,700 underspend on Small Scale Projects due to lack of schemes committed
 - Surplus income of £44,200 from City Centre Events
 - Parking has a net overspend of £55,000 consisting mainly of:
 - Off Street Parking has a surplus of £29,800 on tickets sales, £23,300 shortfall from contract parking and £18,400 increased wastewater charges.
 - On Street Parking income shortfall of £44,300 from PCN's, this scheme is provided for the County on an agency basis and the funding agreement is currently under review to ensure that the contract at least breaks even.
 - Recycling & Waste Management has a net underspend of £79,000 particularly due to reduced transport costs.
- 4.5 The main variances in **Corporate Services** are as follows:
- £36,100 additional income recovered for court costs
 - £73,200 underspend on the anticipated cost of Concessionary Fares' contractor payments and current trends suggest that the year end position will be of a similar level.
- 4.6 The main variances in **Development Services** are as follows:
- £56,900 additional income on Hostels and Homeshares, particularly due to increased occupancy levels due to the economic downturn.
 - £76,800 shortfall on income from The Lanes head rent.
- 4.7 The main variances in **Legal and Democratic Services** are as follows:
- £41,400 underspend in Land Charges due to reduced Cumbria County Council search fees following the downturn in the housing market.

5. FORECAST OUTTURN POSITION – 2009/10

5.1 Although it is very early in the year to forecast an outturn position, the information contained within section 4 points to difficulties in the year ahead, however, the over and under spends should be able to be contained within the overall budget provision. The Council's financial position is affected by a number of external factors and these will have a financial impact during the course of the year and ultimately at the year-end. These include:

- The general effect of the economic climate on the Council's income streams e.g. car parking and leisure activities
- Fuel prices, energy costs and other inflationary increases
- Concessionary fares
- Early termination of Recycling and Waste Collection vehicles' leases
- The effects of the housing market and property prices, especially with regard to income from land charges and rents

5.2 The impact and long term consequences of these issues will be provided in future budget monitoring reports and will feed into the 2010/11 budget process, but using the points highlighted in section 4, an attempt has been made to provide some very broad estimates of the potential year end position in the following table:

<u>Potential Additional costs/Shortfalls in income</u>	£
• Vacancy Management	200,000
• Salary Turnover savings	180,000
• Shortfall in Bereavement Services income	70,000
• CCTV Pub/Shopwatch SLA income	37,000
• Shortfall in Lanes head rent	77,000
• Rating Appeals	99,000
• Increased Surface Water drainage charges	<u>25,000</u>
	<u>688,000</u>

<u>Potential Reduction in costs/Additional income</u>	
• Savings from pay award	(280,000)
• Savings in MRP	(80,000)
• Elections Savings	(55,000)
• Reduced Concessionary Fares payments	(70,000)
• LABGI	(18,000)
• Court Costs	(35,000)

- Reduced Land Charges search fees (40,000)
- Savings in Vehicle Leasing costs (160,000)
- (738,000)

Net saving (50,000)

- 5.3 This net position is mainly due to likely shortfalls on the Vacancy Management and Salary Turnover savings, these predictions have been made on a worst case scenario basis.
- 5.4 The shortfall in parking income includes £31,100 identified in the Green Travel Action Plan for charges not yet levied.
- 5.5 Savings from the vehicle leasing costs, arising from the early termination of the contracts, were anticipated in the 2008/09 monitoring reports and details of which, included in report CS.70/08, were agreed by the Executive in October 2008. The effect on the revenue budget of purchasing rather than leasing vehicles has already been reflected in the Medium Term Financial Plan and these savings will have no long term impact on the base budget.
- 5.6 The overall projected position is positive. It will be important to maintain a prudent approach so as to ensure a sustainable budget position for future years as many of the positive benefits are non-recurring.

6. HIGH RISK BUDGETS

- 6.1 A number of high-risk budgets have been identified which require detailed monitoring throughout the year. These include income, budgets carried forward from last year, and recurring and non-recurring bids approved in the 2009/10 Council Resolution.
- 6.2 The position of income budgets deemed to be high risk can be summarised as follows:

Budget Area	Annual Budget £	Budget to date £	Actual to date £	Variance £	Para.
Car Parking	(1,332,800)	(766,706)	(765,522)	1,184	6.3
Bereavement Services	(1,081,400)	(499,846)	(470,690)	29,156	6.4
Development Control	(613,000)	(323,908)	(327,873)	(3,965)	6.5
Land Charges	(96,800)	(53,820)	(61,908)	(8,088)	6.6
Tullie House	(49,200)	(24,611)	(32,430)	(7,819)	6.7

- 6.3 The income generated from car parking has been consistently lower than the level budgeted for a number of years and the annual budget for 2009/10 was reduced further by £304,000 to represent a more realistic level. However, for the period April to September 2009 the income actually generated has again fallen short of the profiled target although this is due in the main to reduced sales of contract parking spaces (refer to para. 5.4 above).
- 6.4 The 2009/10 budget for income from Bereavement Services was reduced by £42,000 in anticipation of a continuing downward trend. The shortfall as at September is due to a lower death rate than that incorporated in the income estimate. The position continues to be closely monitored and the charges review will consider more fully any implications as above.
- 6.5 Income for Development Control charges declined in last year mainly as a result of fewer planning applications received due to the economic downturn. It was agreed to lower the annual budget expectation by £39,000 until 2010/11.
- 6.6 The annual budget for income from Land Charges was further reduced by £241,000 for 2009/10 as a result of the impact of the current economic climate on the housing market.
- 6.7 Income for Tullie House has consistently been lower than the level budgeted for a number of years and as a result of the service review in last year a shortfall of £20,000 was met from savings made within existing budgets.

7. S.106's - COMMUTED SUMS

- 7.1 The City Council currently holds a balance of £269,966 of commuted sums to be used for the provision and/or maintenance of public open spaces, £108,020 of which is in respect of developments that are still incomplete. A further £365,510, relating to agreements for sites that have yet to be developed, is expected.

8. USE OF RESOURCES IMPROVEMENTS

8.1 Balance Sheet Management

In line with CIPFA guidance and good practice, information relating to significant items on the Council's balance sheet is shown below. The information concentrates on those items that may have a material impact on the Council if not reviewed on a regular basis.

Balance Sheet item	Balance at 31/3/09	Balance at 30/9/09	Note
Investments	£26.6m	£31.0m	(i)
Loans	£15.1m	£15.1m	(ii)
Debtors	£ 2.0m	£ 1.8m	(iii)
Creditors	£ 1.6m	£ 0.3m	

- (i) The anticipated return on these investments is estimated at £870,000 for 2009/10 with current projections on target.
- (ii) The cost of managing this debt, in terms of interest payable, is budgeted at £1,326,500 in 2009/10 with costs currently on target. There are no proposals for further borrowing during 2009/10, although this will be kept under review.
- (iii) There may be a significant impact on the cash-flow of the Council if outstanding debts are not received. Any debts deemed to be irrecoverable are written off against a bad debt provision set up specifically for this purpose. Other significant debts relate to Council Tax and NNDR.
- (iv) Use of reserves

The usage and level of all Council reserves are set out in the Medium Term Financial Plan (CORP 35/09), approved by full Council in September 2009. It is anticipated that £6.072m will be required from the Council's Revenue Reserves to fund revenue expenditure in 2009/10 (including £1,005,600 of 2008/09 carry forwards). Any under or overspend at the year end will adjust the balance transferred to or from the reserve. Council reserves are under significant pressure for 2009/10 and the savings strategy approved in February 2009 will help to resolve the projected deficit. However, further savings must be identified to replenish usable revenue reserves to the minimum required.

8.2 Priorities and Performance

The Corporate Performance Monitoring Report for the first quarter of 2009/10 is considered elsewhere on the agenda. The need to link performance and the budget position, with a view in the longer term to allocating resources to the Council's themes (Economy and Environment) is acknowledged, and work is continuing to develop the links between performance, financial reporting and Council priorities.

8.3 CSR07 Efficiency Savings

Introduction

The 2009/10 Forecast Annual Efficiency Statement was submitted to the Department of Communities and Local Government [DCLG] on the 23rd October 2009 and illustrates the target set for the second year of the Comprehensive Spending Review period 2008-09 to 2010-11.

The schedule of efficiencies attached at **Appendix B** has been amended for future years to incorporate the CSR07 programme, Corporate Improvement and Efficiency reviews and other additional efficiencies obtained as a result of corporate activities. This has been designed to provide an overview of the whole Corporate Efficiency programme.

The Schedule has further been reviewed and amended where necessary to reflect:

- Changes arising from new guidance received from the Government, which has resulted in some new efficiencies being included and others withdrawn because of issues of eligibility;
- Revisions to existing proposals where more up-to-date information has been provided.

Comprehensive Spending Review (CSR07) NI 179

National Indicator 179 (NI 179) is one of the new indicators in the national indicator set and is the mechanism through which councils report their progress on achieving VfM gains in CSR07. It has replaced the annual efficiency statement (AES) previously known as “Gershon” used during the previous programme. The term value for money (VfM) is also being applied as an alternative to efficiency.

The CSR07 VfM delivery plan states that, unlike Gershon, there will be no mandatory VfM target for all Councils. However, it is considered necessary for the Council to calculate its own baseline figures as a means to accurately monitor its progress. Appendix B illustrates the current baseline, annual efficiency targets and achievements to date over the CSR07 period 2008/09 and 2009/10.

Corporate Efficiency Agenda

Financial projections indicate a shortfall in the Councils budget requirement in 2009/10 and beyond and in order to address this shortfall a new budget discipline was approved and implemented as part of the 2009/10 budget process. One of the key areas in the budget discipline identifies the need for a strategy to: -

- Deliver service improvement reviews, providing effective service delivery whilst pursuing a 5% reduction in the Council's gross revenue budget;
- Carry out an asset review to deliver recurring income or a reduction in cost;
- Develop shared services to achieve cashable savings;
- Carry out a review of those services, which do not fall within the Council's core priorities.
- To review Council policies and look at the management and service structure to achieve significant savings via the Transformation agenda.

9. CONSULTATION

9.1 Consultation to Date.

SPG have considered the issues raised in this report.

9.2 Consultation proposed.

Resources Overview & Scrutiny Panel will consider the report on 10th December 2009.

10. RECOMMENDATIONS

The Executive is asked to:

- (i) Note the budgetary performance position of the Council to September 2009;
- (ii) Note the potential forecast year end position for 2009/10, and that options to address any variances will be considered as part of the 2010/11 budget process; and
- (iii) Note the planned efficiencies

11. REASONS FOR RECOMMENDATIONS

To show that the Executive has been informed of the Council's actual financial position compared with the budgeted position and to bring to their attention any areas of concern.

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 – Included in the report above.
- Equality Issues – Not applicable.
- Environmental – Not applicable.
- Crime and Disorder – Not applicable.

ANGELA BROWN
Director of Corporate Services

Contact Officer: Maureen McCartney

Ext: 7291

CARLISLE RENAISSANCE**Position as at 30 September 2009**

	Gross Expenditure £	Gross Income £	Recharges £	Total £
Annual Budget	2,611,900	(2,083,000)	0	528,900
Budget to date	696,028	(489,750)	0	206,278
Total Actual	640,155	(489,441)	0	150,714
Variance	(55,873)	309	0	(55,564)

Analysis of Variances

Service	Note	Expenditure Variance £	Income Variance £	Total Variance £
Carlisle Renaissance	1	(57,712)	0	(57,712)
Miscellaneous variances		1,839	309	2,148
Total Variance to date		(55,873)	309	(55,564)

Director's comments

Carlisle Renaissance was awarded ringfenced funding of £1,020,000 over three years from 2005/06. Further ringfenced funding has now been approved for 2009/10 and 2010/11.

1. The full establishment of staff has still not been achieved and underspends on the operational costs will also ensue if this is not progressed.

COMMUNITY SERVICES**Position as at 30 September 2009**

	Gross Expenditure £	Gross Income £	Recharges £	Total £
Annual Budget	32,737,700	(14,624,400)	(5,494,500)	12,618,800
Budget to date	16,440,580	(6,575,881)	(2,748,384)	7,116,315
Total Actual	15,744,221	(6,139,163)	(2,748,443)	6,856,615
Variance	(696,359)	436,718	(59)	(259,700)

Analysis of Variances

Service	Note	Expenditure Variance £	Income Variance £	Total Variance £
Bereavement Services	1	4,143	68,986	73,129
Car Parking	2	(25,654)	86,396	60,742
Highways Claimed Rights	3	(138,840)	(4,573)	(143,413)
Miscellaneous Highways Expenses	4	(73,744)	0	(73,744)
Pedestrianisation	5	(1,071)	(43,115)	(44,186)
Recycling & Waste Management	6	(33,970)	(45,070)	(79,040)
Tullie House	7	18,799	(31,743)	(12,944)
Miscellaneous variances		(441,879)	474,764	32,885
Total Variance to date		(696,359)	436,659	(259,700)

Director's Comments

1. Shortfall in income [as detailed in paragraph 6.4].
 2. Increased sewerage charges, shortfall in contracts and PCNs income; surplus income from ticket sales.
 3. Underspend on schemes and insurance claims below excess.
 4. Underspend on various schemes particularly small scale projects.
 5. Surplus income from City Centre events
 6. Overspent tipping charges, offset by reduced transport hire costs and increased income.
 7. Shortfall from sales and admissions, offset by additional income from grants, catering and conferences.
- Savings across all budget headings are being reviewed to enable a balanced budget by the year end.

PENDIX A2

CORPORATE SERVICES**Position as at 30 September 2009**

	Gross Expenditure £	Gross Income £	Recharges £	Total £
Annual Budget	40,475,300	(30,029,000)	(4,197,100)	6,249,200
Budget to date	23,247,964	(17,422,819)	(2,334,401)	3,490,744
Total Actual	23,281,712	(17,467,667)	(2,332,538)	3,481,507
Variance	33,748	(44,848)	1,863	(9,237)

Analysis of Variances

Service	Note	Expenditure Variance £	Income Variance £	Total Variance £
Other Financial Costs	1	106,930	(1,190)	105,740
Recovery	2	(3,101)	(33,027)	(36,128)
Concessionary Fares	3	(66,116)	(7,061)	(73,177)
Miscellaneous variances		(3,965)	(1,707)	(5,672)
Total Variance to date		33,748	(42,985)	(9,237)

Director's Comments

1. Deficit on savings to date of £143,500 for Vacancy Management partly offset by surplus of £36,700 Salary
2. Increased recovery of court costs.
3. Lower than expected contractor payments.

DEVELOPMENT SERVICES**Position as at 30 September 2009**

	Gross Expenditure £	Gross Income £	Recharges £	Total £
Annual Budget	9,591,500	(8,049,000)	(1,337,700)	204,800
Budget to date	4,203,984	(4,003,718)	(669,132)	(468,866)
Total Actual	4,172,485	(4,042,806)	(669,127)	(539,448)
Variance	(31,499)	(39,088)	5	(70,582)

Analysis of Variances

Service	Note	Expenditure Variance £	Income Variance £	Total Variance £
Hostels and Homeshares	1	(27,883)	(29,018)	(56,901)
Building Control	2	(17,482)	(18,482)	(35,964)
The Lanes	3	(85)	38,391	38,306
Miscellaneous variances		13,951	(29,974)	(16,023)
Total Variance to date		(31,499)	(39,083)	(70,582)

Director's Comments

1. Increased occupancy levels due to economic downturn, additional costs will ensue
2. Income currently above target.
3. Head rental less than initial forecast.

LEGAL & DEMOCRATIC SERVICES**Position as at 30 September 2009**

	Gross Expenditure £	Gross Income £	Recharges £	Total £
Annual Budget	4,236,000	(532,900)	(964,200)	2,738,900
Budget to date	2,166,877	(384,151)	(482,311)	1,300,415
Total Actual	2,099,762	(368,761)	(482,506)	1,248,495
Variance	(67,115)	15,390	(195)	(51,920)

Analysis of Variances

Service	Note	Expenditure Variance £	Income Variance £	Total Variance £
Land Charges	1	(33,339)	(8,088)	(41,427)
Mayor's Charity Accounts		(24)	(2,501)	(2,525)
Miscellaneous variances		(33,752)	25,784	(7,968)
Total Variance to date		(67,115)	15,195	(51,920)

Director's Comments

1. Underspent expenses on search fees due to the ongoing downturn in the housing market.

PEOPLE, POLICY & PERFORMANCE SERVICES**Position as at 30 September 2009**

	Gross Expenditure £	Gross Income £	Recharges £	Total £
Annual Budget	3,164,500	(92,100)	(2,332,500)	739,900
Budget to date	1,634,121	(89,904)	(1,120,745)	423,472
Total Actual	1,569,477	(107,946)	(1,117,510)	344,021
Variance	(64,644)	(18,042)	3,235	(79,451)

Analysis of Variances

Service	Note	Expenditure Variance £	Income Variance £	Total Variance £
Miscellaneous		(64,644)	(14,807)	(79,451)
Total Variance to date		(64,644)	(14,807)	(79,451)

Director's Comments

There are no major variances to date on which to comment, however the start of some schemes has been delayed and further information is required to allocate budgets to match anticipated income and expenditure.

Potential high risk areas identified in the 2008/09 Outturn report included the implementation of the Pay and Workforce Strategy and the final year's commitment to LSP, any slippage will be closely monitored.

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>					
2008/09 CSR07 Efficiency Target = 3%	980,160	3%			
2009/10 CSR07 Efficiency Target = 6.10%	1,992,992	6.1%			
2010/11 CSR07 Efficiency Target = 9.30%	3,038,496	9.3%			

	<u>2008/09</u>	<u>2009/10</u>	<u>2009/10</u>	<u>2009/10</u>	Notes: How Obtained?
	<u>Actual</u>	<u>2009/10</u>	<u>2009/10</u>	<u>Apr-Sept</u>	
	<u>Achieved</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Actual to</u>	
	£	£	£	£	
CSR07/National Indicator 179 - Cash Releasing Value for Money Gains					
Community Development Review	37,000	60,000	30,000	23,950	Initial efficiency obtained via staff deletion - Action plan produced for future years
Carbon Trust - Invest to Save	0	5,000	2,500	0	Capital Investment - efficiency achieved through lower energy useage/consumption
Printing & Copying Review	0	40,000	20,000	0	Providing no detrimental effect on service
Energy Efficiency Advice Centre	35,000	35,000	17,500	18,000	Same service by different provider. TUPE Transfer
Stores	0	7,000	3,500	3,500	Based on 5% of 2008/09 Budget = (£48,600+ £96,400)
Procurement - phase 1	100,000	100,000	50,000	50,000	Smarter Procurement reduction at source included in Base Budget
Customer Services - CRM Shared Service	0	36,000	18,000	0	2008/09
Review Operation of TIC	23,000	46,000	23,000	23,000	Based on 5% of 2008/09 Budget = £724,000
Conference Group	15,000	29,000	14,500	14,500	Increased capacity obtained through joint working
ICT Shared Service	0	3,000	1,500	1,500	Through revised working practices aims to be self funding
ICT Shared Service - Capital Expenditure	0	163,000	81,500	81,500	Based on September 2008 Business Case
Shared Service income (Revs & Bens Management - Copeland)	25,000	25,000	12,500	12,500	Based on September 2008 Business Case
Salary Turnover	499,000	537,100	268,550	305,400	Increased income from management arrangement with Copeland BC.
Vacancy Management	153,000	440,000	375,900	232,400	No additional R&B resources employed
Transformation / Shared Management Arrangements	0	175,000	87,500	87,500	Positions temporarily vacant prior to recruitment.
Renewals Reserve Savings	206,000	245,000	122,500	122,500	Posts Deleted from Establishment
Asset Disposals - interest on Capital Receipts	2,000	11,000	5,500	0	Shared Management arrangements - better use of resources through more efficient structure
Improved Service Planning - effective from 2010/11	0	0	0	0	Alternative method of financing required
CSR07/NI179 - Sub Total :	1,095,000	1,957,100	1,134,450	976,250	Now considered CSR07 compliant
					Shared Management arrangements - better use of resources through more efficient structure
					** Forecast figure for Vacancy Management are not 6/12ths.

		<u>2008/09</u>		<u>2009/10</u>	<u>2009/10</u>	<u>2009/10</u>	Notes: How Obtained?
		<u>Actual</u>	<u>2009/10</u>	<u>2009/10</u>	<u>Apl-Sept</u>	<u>Apl-Sept</u>	
		<u>Achieved</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Actual to</u>	<u>date</u>	
		£	£	£	£		
Improvement & Efficiency Reviews - Non Cashable Gains							
A2	Arts & Museums	25,000	35,000	17,500	0	0	Council withdrawing from External event at Brampton Live
A3	Buildings maintenence	0	0	0	0	0	Realignment of Expenditure - Charges Review
A5	Brampton Business & Telecentre	0	107,000	53,500	0	0	Council has closed the facility.
A6	Creditors	0	20,000	10,000	0	0	Minimum of £20k DIP transferred from Customer Services
A9	Mobile Phones						
A10	Debtors						
A11	Leased Cars						
B3	Waste Services	0	0	0	0	0	Procurement exercise
B3	Waste Services - Capital receipt from cessation of trade waste	0	107,000	53,500	0	0	Procurement exercise
C5	Internal Audit Service	0	0	0	0	0	Shared Service Exercise - Implementation target 2010
C8	Asset Review	0	0	0	0	0	Income generated from future years property leases.
C9	Procurement - phase 2	0	0	0	0	0	Shared Service Exercise - Implementation target 2010
E1	Payroll	0	0	0	0	0	Shared Service Exercise yet to be undertaken
E2	Personnel/HR	0	0	0	0	0	Shared Service Exercise yet to be undertaken
E3	Marketing	0	0	0	0	0	On Hold Pending Transformation
Improvement & Efficiency - Sub Total :		<u>25,000</u>	<u>269,000</u>	<u>134,500</u>	<u>0</u>	<u>0</u>	
Other Efficiencies Identified/Obtained:							
D4	Concessionary Fares	0	100,000	50,000	0	0	Single Year Efficiency Only not CSR07 compliant
D5	Shared Chief Executive Arrangement with Allerdale BC	46,000	0	0	0	0	Single Year Efficiency Only not CSR07 compliant
E4	Car Park Management						
E5	CCTV Cumbria wide						
E6	Direct Services - Joint Working with EDC						
Other Efficiencies - Sub Total :		<u>46,000</u>	<u>100,000</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	
Sum of Total Efficiencies Obtained / Forecast		<u>1,166,000</u>	<u>2,326,100</u>	<u>1,318,950</u>	<u>976,250</u>	<u>0</u>	

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