

REVENUE BUDGET – PROVISIONAL OUT-TURN REPORT 2011/12

EXECUTIVE MEMBER: Cllr Gillian Troughton

LEAD OFFICER: Joanne Wagstaffe, Director of Resources & Transformation

REPORT AUTHOR: Barry Williams, Interim Technical Accountant
Ann Treble, Financial Management and Treasury Accountant

WHY HAS THE REPORT COME TO THE EXECUTIVE?

To inform the Executive of the provisional revenue outturn position for 2011/12.

Summary:

This report provides details of the provisional revenue out-turn position for the General Fund revenue budget for the financial year ended 31 March 2012. This report also provides details of the principal variances between the budget and the provisional outturn position. The outturn shows that the net spend for the financial year is £13,322,645.

This position is subject to audit, so it may therefore be subject to change following completion of the audit process.

The Executive is asked to;

- (i) Note the year-end underspend of £1,630,804, against the revised approved revenue budget of £14,953,449, of which £794,022 relates to Reserve funded items, and £836,782 relates to core funding as detailed in paragraph 2.6.
- (ii) Approve the transfer of the under spend in the mainstream budget of £600,691 to the General Fund unallocated balance in accordance with paragraph 2.3.
- (iii) Note that service review savings of £1,812,089 were achieved in 2011/12 against a target of £1,771,207 as shown in paragraph 2.4 and Appendix B.
- (iv) Approve the proposals for carry forwards of £215,517 to increase the 2012/13 budget as shown in paragraph 4.1.
- (v) Approve the use of £1,501,140 from reserves in 2011/12 in accordance with paragraph 5.2.
- (vi) Note that contributions of £572,788 contained within the out turn report will be transferred to earmarked reserves as shown in paragraph 5.6.
- (vii) Approve the write-off of bad debts totaling £29,541.29 as outlined in paragraph

7.2 and note the position with regard to the remaining write-offs contained in paragraph 7.5 to the report.

and make recommendations to Council to;

- (viii) Approve virements of £129,121 from the Choosing to Change budget to service revenue accounts as detailed in paragraph 3.3.2.
- (ix) Approve the use of £132,704 from earmarked reserves in accordance with the requirements outlined in paragraph 5.2, which will increase the approved budget to £14,953,449.
- (x) Approve the re-phasing of the use of earmarked reserves of £1,169,778 to 2012/13 as detailed in paragraph 5.4.
- (xi) Increase the balance on the budget for 2012/13 to £12,435,720 as set out in paragraph 7 as a result of the approval of the above changes.

1 INTRODUCTION

- 1.1 This report contains information on the out-turn position on spending against the Council's revenue budget for 2011/12. Within the report figures in brackets indicate either an under spend or additional income received and those without brackets are either an over spend, or reduced income levels.
- 1.2 The position is subject to audit and may change following completion of the audit process.
- 1.3 The reporting of the out-turn position is part of the final stage of the budget management cycle. The out-turn position is then used to prepare the Statutory Statement of Accounts for 2011/12 and this will be presented to Members following the completion of the Audit (which has to be concluded by 30 September 2012).
- 1.4 The out-turn report as presented follows the budget monitoring format presented to members during the financial year, which does not include either the recharge of support services or notional capital charges. However, to comply with guidance from CIPFA in its Service Reporting Code of Practice, all support costs have to be re-allocated to services and capital charges (for depreciation and the impairment of assets) have to be made to service revenue accounts to show the total cost of service provision. These recharges are included in the income and expenditure account within the Statutory Statement of Accounts. The out-turn position shown in this report will then need to be reconciled to the net cost of services in the income and expenditure account. This reconciliation will be shown in the Explanatory Foreword to the Statement of Accounts.
- 1.5 The out-turn position will also be considered in more detail over the next few months to identify whether any of the variances identified may indicate scope for longer term savings.

2 SUMMARY POSITION 2011/12

2.1 Table 1 below summarises the out-turn position by department. A more detailed breakdown is attached in Appendix A

Table 1

| Department | Current Approved Budget | Choosing to Change Virement | Additional funding from Reserves | Final Budget 2012/13 | Actual Spend 2011/12 | Proposed Carry Forwards 2011/12 | Re-phasing of the use of reserves into 2012/13 | Out-turn 2011/12 | Variance between Outturn and Final Budget | Variance from reserve funding | Variance from base budget funding |
|----------------------------------------|-------------------------|-----------------------------|----------------------------------|----------------------|----------------------|---------------------------------|------------------------------------------------|------------------|-------------------------------------------|-------------------------------|-----------------------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Chief Executive | 2,437 | (129) | 0 | 2,309 | 911 | 66 | 571 | 1,548 | (761) | (758) | (3) |
| Resources & Transformation: | | | | | | | | | | | |
| Corporate Director | 114 | 0 | 0 | 114 | 116 | 0 | 0 | 116 | 2 | 0 | 2 |
| Corporate Resources | 3,601 | 0 | 36 | 3,637 | 3,482 | 86 | 0 | 3,568 | (69) | 0 | (69) |
| Policy & Transformation | 1,468 | 9 | 0 | 1,477 | 1,281 | 0 | 0 | 1,281 | (196) | 0 | (196) |
| | 5,183 | 9 | 36 | 5,228 | 4,879 | 86 | 0 | 4,965 | (263) | 0 | (263) |
| People & Places: | | | | | | | | | | | |
| Corporate Director | 96 | 0 | 0 | 96 | 97 | 0 | 0 | 97 | 1 | 0 | 1 |
| Regeneration & Communities | 3,638 | 38 | 59 | 3,735 | 2,957 | 42 | 599 | 3,598 | (137) | (36) | (101) |
| Neighbourhoods | 3,466 | 83 | 37 | 3,585 | 3,092 | 23 | 0 | 3,115 | (470) | 0 | (470) |
| | 7,200 | 120 | 96 | 7,416 | 6,146 | 65 | 599 | 6,810 | (606) | (36) | (570) |
| Total | 14,820 | 0 | 133 | 14,953 | 11,936 | 217 | 1,170 | 13,323 | (1,630) | (794) | (836) |

2.2 The required resources to fund the 2011/12 out-turn position are as follows;

Table 2

| | Original Budget | Approved In Year Changes | Additional Approvals | Revised Budget | Actual | Variance |
|----------------------------|-----------------|--------------------------|----------------------|----------------|---------------|----------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Revenue Support Grant/NNDR | 5,660 | 0 | 0 | 5,660 | 5,660 | 0 |
| Council Tax Freeze Grant | 100 | 0 | 0 | 100 | 100 | 0 |
| PFI Grant | 837 | 0 | 0 | 837 | 837 | 0 |
| Transition Grant | 611 | 0 | 0 | 611 | 611 | 0 |
| Council Tax | 4,043 | 0 | 0 | 4,043 | 4,043 | 0 |
| Earmarked Reserves | 2,619 | 714 | 133 | 3,466 | 2,672 | (794) |
| General Fund Balances | 236 | 0 | 0 | 236 | (600) | (836) |
| Total | 14,106 | 714 | 133 | 14,953 | 13,323 | (1,630) |

2.3 The balance of £600,691 that can be transferred back to General Fund unallocated balance arises as spending was less than anticipated. This balance is available to support the revenue budget in future years.

This statement also assumes all carry forwards and re-phasing of spending from reserves will be approved by the Executive. In the event that some are not agreed then the transfer to the General Fund or the balances on earmarked reserves will increase by the value of those carry forwards or reserve funded items.

- 2.4 The current approved budget for 2011/12 of £14,820,745 included service review savings of £1,771,207. At the end of the year the actual value of the service review savings achieved totalled £1,812,089 an improvement of £40,882 (or 2.3%) over the required target. Full details of the performance of the individual service review proposals achieved for 2011/12 are contained within **Appendix B** to this report.
- 2.5 The current approved budget of £14,820,745 will increase to £14,953,449 if the increased use of reserves of £132,704 outlined in paragraph 5.2 is approved. If the increased use of reserves is not approved then the balance on the unallocated General Fund balance will reduce accordingly
- 2.6 The provisional year end out-turn position of £13,322,645 gives rise to an under spend of £1,630,804 against the revised revenue budget of £14,953,449. Of this amount £794,022 relates to Reserve Funded items and £836,782 relates to core funding items
- 2.7 The provisional out-turn position includes carry forward requests of £215,517, as outlined in paragraph 4.1.
- 2.8 The provisional out-turn position also shows the required funding from earmarked reserves as set out in paragraph 5.

3 DETAILS GIVING RISE TO THE VARIANCE IN 2011/12

- 3.1 The reasons for the significant variances between the current approved budget and the out-turn position are as follows:
- 3.2 There are some costs which have been incurred and reflected in the out-turn which have arisen either as part of the corporate service review process or are required to be included to meet approved accounting practices. These costs relate to the need to make a provision for bad debts and the costs for redundancy pay, which need to be included within service spending but which are not under the direct control of budget holders as follows;
- The Council makes a provision for bad debts based on the aged debt of its outstanding debtors invoices. This provision is reviewed annually in March and this year the level of old outstanding debt has increased, which has meant that the Council has had to increase its provision by £142,555 in the year. The increase is reflected in the appropriate service lines within the out-turn figures.
 - The out-turn position contains the costs of redundancy pay for the members of staff who will have either left the Council by 31 March or where a formal resolution has been made before 31 March to release staff in 2012/13. Overall the cost is £156,491, as set out in paragraph 3.3.3, which will be funded by the Choosing to Change budget. The costs are reflected in out-turn in the respective service areas.

3.3 Chief Executive's – under spend of £761,413;

- 3.3.1 Carry forward requests for the Chief Executive of £636,461 being carry forwards of mainstream budgets of £65,548 as detailed in paragraph 4.1 and £570,913 being carry forwards budgets funded from reserves as detailed in paragraph 5.3 are included in the out-turn position, which leads to the departments overall variance as stated.
- 3.3.2 The budget for 2011/12 included £1,538,000 for spending to be funded from the Choosing to Change budget and a further £55,725 was approved as a carry forward from 2010/11. There have been a number of changes to the spending requirements from this budget and these are summarised in the following table;

Table 3

| Details | £ | £ |
|----------------------------------------------|-----------|------------------|
| Approved budget | | 1,538,000 |
| Approved carry forward from 2010/11 | | 55,725 |
| | | <u>1,593,725</u> |
| Spending 2011/12 | | |
| Redundancies – approved virement | (27,370) | |
| Redundancies – additional virement request | (129,121) | (156,491) |
| Other costs – consultants and other costs | | (180,653) |
| Commitments for 2012/13 (see below) | | (500,000) |
| | | <u>837,144</u> |
| Balance to be returned to the Reserve | | 756,581 |

Members are asked to request Council to approve the additional virement from the Choosing to Change budget.

Proposals to re-phase the use of the Choosing to Change budget were considered by the Choosing to Change Board on 28 February 2012 when members were informed that a budget of £500,000 would be required in 2012/13. This would fund the following items;

- Work to complete the service review programme - £60,000;
- Funding for communications resource / strategic partner - £40,000;
- Support to the organisational development programme - £75,000;
- Funding for the member development programme - £25,000;
- Provide for potential future redundancy costs in 2012/13 - £300,000.

This amount has been included in the out-turn position as a carry forward of reserves funding into 2012/13 as detailed in paragraph 5.3 below.

3.3.3 The Nuclear budget initially was showing an under spend of £122,401 due mainly to staffing vacancies. After allowing for the carry forwards of £65,548 as detailed in paragraph 4.1 and the re-phasing of earmarked reserves £56,853 as detailed in paragraph 5.4, the budget now shows a break-even position.

3.4 Corporate Resources – under spend of £69,270

3.4.1 Carry forward requests for Corporate Resources of £85,835 being carry forwards of mainstream budgets as detailed in paragraph 4.1 are included in the out-turn position, which leads to the departments overall variance as stated.

3.4.2 Financial services are £66,664 over budget. This overspend includes a carry forward on internal audit of £6,000 as detailed in paragraph 4.1. £43,391 of this is due to the net cost for the employment of interim staff as the Financial Services Manager, which has been vacant for the whole of 2011/12 and £13,991 being for an unbudgeted cost of the financial system annual support contract, which has now been built into 2012/13 budget. The Insurance Holding Account is under-spent by £21,736 for the year but this saving has been re-distributed to service accounts in accordance with guidance within the Service Expenditure Code of Practice issued by the Chartered Institute of Public Finance and Accountancy.

3.4.3 Spending within Human resources is £8,195 over budget due mainly to £38,366 in costs relating to an employment tribunal, offset by a saving in training costs.

3.4.4 An over accrual of energy costs for 2010/11 coupled with receipt of income at higher than anticipated levels has resulted in a £67,085 underspend for Moresby Depot.

3.4.5 Pro-active management of rental accounts and reviews coupled with the charging of a management fee for project work has resulted in additional income within Land Management which shows a £42,038 underspend at year end.

3.4.6 Legal Services is showing an over spend of £14,264 due to increases in running costs, primarily related to salaries, which did not achieve the intended level of service review savings in the year.

3.4.7 The cost of Housing Benefits for 2011/12 is £23,528 less than budget and comprises a saving of £97,926 in the cost of Council tax benefits due to an increased subsidy entitlement, offset by increases in the cost of Housing Benefit of £74,398 due to increase in demands and a slight reduction in subsidy entitlement for this benefit. Additional income received for court fees of £7,600 and an under spend of £12,439 on the Revenues and Benefits also contributed to the £46,989 under spend on Revenues and Benefits.

3.5 Policy & Transformation – under spend of £195,280;

3.5.1 In year recruitment to the Head of Policy and Transformation resulted in an under spend against budget of £20,855.

3.5.2 Customer Services have under spent by £56,181. This has arisen due to vacancy management within Customer Services of £21,574 and savings of £10,864 on software costs, £10,173 on administrative equipment and £4,300 saving on security costs.

3.5.3 Spending on the Local Strategic Partnership (LSP) is below budget by £45,988 due to the manager's post being vacant throughout the year.

3.5.4 Policy and transformation has an under spend of £52,625. The under spend is largely due to in year staffing vacancies.

3.5.6 The Geographical Information System budget has achieved a saving of £15,475 by not renewing licences when they expired during 2011/12 and instead using the alternative open source mapping.

3.6 Regeneration & Communities – underspend of £137,495;

3.6.1 Carry forward requests for Regeneration and Communities of £640,499 being carry forwards of £41,634 mainstream budgets as detailed in paragraph 4.1 and £598,865 funded from reserves as detailed in paragraph 5.4 are included in the out-turn position, which leads to the departments overall variance as stated.

3.6.2 The Seaside Strategy budget is underspent by £31,864 in year. The Copeland Coastal Initiative Board oversees the allocation and spends on projects against a programme plan. Whilst it has committed seaside town resources which underpin the coastal initiative programme to a number of projects in year they will not be delivered until 2012/13. The under spend will be returned to the reserve.

3.6.3 A contribution to West Cumbria Development Fund of £62,000 in year has resulted in an over spend within Development Strategy of £49,487. This can be met overall from within existing departmental budgets.

3.6.4 Grant income was of £21,572 was received in 2011/12 in relation to Pow Beck project expenditure that was incurred in 2010/11.

3.6.5 An in year vacancy within Cultural Services resulted in an under spend of £19,123.

3.6.6 Within Health and Wellbeing the Council has not yet allocated the unbudgeted resource of £36,319 received in settlement of its Fleming Case submission and the balance will be transferred to the General Fund.

3.6.7 Housing budgets saw a net underspend of £24,140 which comprised mainly of reduced costs on the Private Sector Stock Condition Survey as a result of a Cumbria wide procurement process netted off against costs of an employee leaving which will be funded from the Choosing to Change budget.

3.6.8 The Working Neighbourhood Fund (excluding Localities) shows a net under spend of £17,280, after a carry forward of £374,542 as detailed in paragraph 5.4 due to changes in the phasing for the elements of the programme of works to continue the programme into 2012/13 and 2013/14.

3.6.9 A budget of £158,751 was approved by Council in December 2010 to fund regeneration consultancy work. At the year-end, actual spend was £131,801, including a contribution of £81,005 to a new regeneration reserve, which has resulted in an under-spend of £26,950.

3.7 Neighbourhoods – Under spend of £470,552

3.7.1 Carry forward requests for Neighbourhoods of £22,500 being carry forwards of mainstream budgets as detailed in paragraph 4.1 are included in the out-turn position, which leads to the departments overall variance as stated.

- 3.7.2 Development Control has a year- end overspend of £39,714 comprising, salary savings on in year vacancies netted off against the enforced demolition of a building in Cleator Moor at a cost of £58,198. Members are asked to note that these works were invoiced to the owner of the building but the debt remains unpaid and so this has been transferred to the bad debt provision.
- 3.7.3 Within Environmental Health, Corporate Health and Safety and Environmental Protection the net underspend totals £54,463. This underspend is mainly due to savings in salary costs and legal and professional costs as no incidents occurred in year that required prosecution.
- 3.7.4 The Neighbourhoods Administration budget has underspent by £37,851, due largely to salary savings of £31,234 and an under spend on subscriptions.
- 3.7.5 Savings of £219,565 have been realised within Parks and Open Spaces, which has arisen due to;
- The closure of Beck Green Nursery resulted in an under spend of £12,165 on gas and £4,742 on materials.
- Parks and Open Spaces saw savings on salary costs of £16,692 and savings of £9,242 on refuse collection charges.
- £40,000 of additional income from Cumbria County Council has contributed to the saving of £42,172 on general landscapes.
- Bereavement services received additional income of £13,207 for Cemeteries and £25,828 for the Crematorium.
- A saving of £31,059 in works for parishes and other small contracts arising from increased income of £18,555 and reduced running costs of £12,504.
- Savings on private contractor costs for tree work of £6,405 and income generated from additional works carried out within neighbourhoods of £27,123 along with savings on CCTV servicing and lease costs of £9,407 total £42,935.
- 3.7.7 Waste Services have saved £208,984 against budget primarily against the following;
- Environmental Cleansing has saved £42,713 due to vacancies held prior to agreement being reached on weekend working.
- Savings on salaries net of agency costs and reduced transport costs saved Refuse Collection £36,635 in the year.
- Increased income from recycling and reduced costs on bring sites netted off against an increase cost in of green waste processing and a carry forward of £6,895 as detailed in paragraph 4.1 has seen a saving of £39,259 for refuse recycling.
- Increased income for sale of recyclables resulted in a saving of £35,394 against budget for Plastic and Card Recycling.
- £43,392 was saved with the supervisor vacancy management in Waste Services. This post has been removed from the establishment for 2012/13.

4. CARRY FORWARDS FROM BUDGETS FUNDED FROM THE MAINSTREAM BUDGET

4.1 The following carry forward requests, totalling £215,517 have been included within the out-turn position :-

Table 4

| | |
|-------------------------------------------------------------------------------|---------------|
| Chief Executive | £ |
| Nuclear budget – use of under-spend to fund ongoing commitments for staffing. | 65,548 |
| Total | 65,548 |

| | |
|-----------------------------------------------------------------------------------------------------------------------|---------------|
| Corporate Resources | £ |
| Audit Shared Service – Delivery Plan | 6,000 |
| Property Services – use of additional income generated in 2011/12 to fund land management works in 2012/13 | 48,903 |
| Property Services – use of under-spent budget in 2011/12 for land management works in 2012/13 | 13,175 |
| Property Services – use of under-spent budget on garage site maintenance (£10,357) and work at Briscoe Mount (£3,000) | 13,357 |
| Property Services – to provide resources for valuation work associated with the closure of accounts | 4,400 |
| Total | 85,835 |

| | |
|------------------------------------------------------------------------------------------------------------|---------------|
| Neighbourhoods | £ |
| Parks & Open Spaces – provide a budget from under-spends to fund works to fund improvements to play areas. | 22,500 |
| Total | 22,500 |

| | |
|-----------------------------------------------------------------------------------------------------------------------|---------------|
| Regeneration & Communities | £ |
| Beacon grants – to carry forward unused external funding to 2012/13 | 6,565 |
| Pathways to Arts – to fund slippage of committed expenditure to social enterprises in 2011/12 | 15,167 |
| Economic Development – saving to be carried forward to complete contract works for coastal erosion works at Eskmeals. | 4,950 |
| Sustainability – funding required to support energy efficiency programme in 2012/13 | 7,000 |
| SPAA Rambling Co-ordinator – carry forward grant to complete the project | 3,295 |
| Sports Development – carry forward of under-spend to fund Olympic events | 4,657 |
| Total | 41,634 |

4.2 The carry forwards put forward are necessary to either allow the completion of previously approved programmes or provide resources for additional budget pressures that have arisen since the 2012/13 budget was approved.

4.3 Members are asked to approve these requests. Any which are not approved will increase the balance to be transferred to the General Fund Reserve.

5. CARRY FORWARDS FROM BUDGETS FUNDED FROM RESERVES

5.1 In summary the position over the forecast use of reserves in 2011/12 at 31 March 2012 is;

Table 5

| | Original Budget 2011/12 | Carry forwards from 2010/11 | Reduction in reserve funding 2011/12 | Current approved Budget | Additional release of Reserves requested | Revised Budget | Spend 2011/12 | Carry forward 2011/12 | Variance against Revised Budget |
|--------------------|-------------------------|-----------------------------|--------------------------------------|-------------------------|------------------------------------------|----------------|---------------|-----------------------|---------------------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Earmarked Reserves | 2,619 | 1,199 | (485) | 3,333 | 132 | 3,465 | 1,501 | 1,170 | (794) |
| General Fund | 236 | 0 | 0 | 236 | 0 | 236 | (600) | 0 | (836) |
| Total | 2,855 | 1,199 | (485) | 3,569 | 132 | 3,701 | 908 | 1,170 | (1,630) |

5.2 The Council approved the use of earmarked reserves totalling £3,333,236 in 2011/12. The out-turn position shows that only £1,501,140 will be required as a result of significant under-spending in budgets funded by reserves.

5.3 During 2011/12, certain items of spending have been incurred which can justifiably be charged to earmarked reserves, which have been set aside for these purposes. These are;

- The cost of the Borough Council elections in May 2011, which has resulted in a budget overspend of £36,483;
- The Building Control fee based account shows a deficit of £36,849 and this sum would normally be funded from the Building Control reserve, which has been specifically set up to meet annual budget fluctuations of this nature;
- The Executive approved the use of up to £105,000 to fund the new medieval gallery at the Beacon in July 2011. The actual cost of the work was £59,372 and this sum should be funded from the Beacon Reserve in accordance with the approved business plan for the facility.

Members are asked to approve the use of reserves to the value of £132,704 to provide funding for the above items, taking the total earmarked reserves budget for 2011/12 to £3,465,940.

5.4 Actual spending to be funded from reserves is, as stated, £1,501,140 giving rise to an under spend of £1,964,800. Of this sum, there are a number of areas where the under-spend relates to a re-phasing of spending into 2012/13 to meet ongoing commitments. These are;

Table 6

| Chief Executive | £ |
|-----------------------------------------------------------------------------------------------------------------------------|------------------|
| Choosing to Change – 2012/13 spending approved by Choosing to Change Board | 500,000 |
| Website redevelopment – delay in completing the work | 14,060 |
| Nuclear – Funding for staff on fixed-term contracts | 56,853 |
| | 570,913 |
| Regeneration & Communities | |
| Local Development Framework – funding for staff on fixed-term contracts and Planning Inquiry costs | 164,529 |
| Local Authority Business Growth Initiative – Funding for ongoing commitments, which are expected to be completed in 2012/13 | 59,794 |
| Working Neighbourhoods Fund – Funding for ongoing commitments in financial year 2012/13. | 374,542 |
| | 598,865 |
| Total | 1,169,778 |

Members are asked to approve the release of these amounts, totalling £1,169,778 from reserves to supplement the 2012/13 budget. Overall therefore committed funding from reserves will therefore equal £1,501,140 for 2011/12 and £1,169,778 in 2012/13, a total £2,670,918.

- 5.5 Given the significant under-utilisation in reserves in 2011/12, Heads of Service have been contacted to review the supporting information used to calculate the level of reserve funding to more accurately reflect the profile of spending between 2012/13 and 2013/14. This information will be reported to Resource Planning Working Group in June 2012 as part of a report on the future use of reserves, which will link to the Council Medium-Term Financial Plan and budget process for 2013/14.
- 5.6 The following amounts will be transferred into reserves in 2011/12;

Table 7

| Reserve | £ | £ |
|-----------------------------------|--------|----------------|
| Carry forwards 2011/12 | | 223,309 |
| Beacon Surplus | | 34,418 |
| PFI | | 150,237 |
| Sea Walls | | 9,270 |
| Crematorium | | |
| - CAMEO Contributions | 42,610 | |
| - Chapel Contributions | 9,340 | |
| - Public Donations | 253 | 52,203 |
| Catherine Street Car park | | 5,946 |
| Regeneration Consultancy | | 81,005 |
| Asset Management Enabling Reserve | | 16,400 |
| Total | | 572,788 |

5.7 The effect of these funding proposals on the respective balances on reserves is as follows;

Table 8

| | Opening Balance | Added in Year | Spend 2011/12 | Carry forward 2011/12 | Closing Balance |
|-----------------------|-----------------|---------------|---------------|-----------------------|-----------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Earmarked Reserves | (6,511) | (573) | 1,501 | 1,170 | (4,413) |
| General Fund; | | | | | |
| - Risk Based | (1,313) | (553) | 0 | 0 | (1,866) |
| - Unallocated Balance | (1,604) | (600) | 553 | 0 | (1,651) |
| | (2,917) | (1,153) | 553 | 0 | (3,517) |

6 IMPACT ON 2012/13 BUDGET

6.1 As a result of the changes set out in this report, and subject to the approval of members to the carry forward amounts, the 2012/13 budget will be revised as follows:

Table 9

| | 2012/13 Impact £ |
|-------------------------------------|-------------------|
| Budget approved February 2012 | 11,050,425 |
| Carry Forwards from 2011/12 | 215,517 |
| Re-phasing of funding from reserves | 1,169,778 |
| Total Revised Budget 2012/13 | 12,435,720 |

7 Bad Debt Write off

7.1 Under the Council's Scheme of Delegation, the following limits for write-offs apply:

- Head of Corporate Resources – authorised to write-off debts due to the Council not exceeding £5,000
- Director of Resources and Transformation – authorised to write off debts up to the value of £25,000.
- Executive must authorise all write offs above £25,000.

Once write-offs are approved, a summary must be reported to the Executive; this report is that summary.

7.2 The debts written off in this report have been authorised by the Corporate Director, Resources and Transformation as they are below £25,000 in value. The only exception to this is the NNDR debt due to bankruptcy totaling £29,541. 29 and the Executive are asked to formally authorise this write-off.

7.3 £188,876.19 is being written off in respect of debts where the debtor is bankrupt or the company dissolved. For 2011/12 the total number of accounts written off for this reason is 101 (compared to 103, totaling £110,468.01 during 2010/11).

7.4 The remaining balance of £14,601.48 (£57,215.70 in 2010/11) is being written off for a variety of reasons including where:-

- the debtor has absconded without trace or
- the debtor has died without any estate or
- the debt is uneconomical to pursue

7.5 A summary of the position for 2011/12 (and 2010/11) is as follows:

Table 10

| Type of Charge | Number of Accounts 2011/12 | Amount Written off 2011/12 £ | Number of Accounts 2010/11 | Amount Written off 2010/11 £ |
|------------------------------|-------------------------------|------------------------------------|-------------------------------|------------------------------------|
| Council Tax | 77 | 28,914.91 | 107 | 55,916.86 |
| National Non Domestic Rates | 45 | 167,716.84 | 52 | 90,632.97 |
| Housing Benefit Overpayments | 14 | 2,090.00 | 68 | 9,508.74 |
| Sundry Debts | 30 | 4,755.92 | 65 | 10,901.61 |
| TOTAL | 166 | 203,477.67 | 292 | 166,960.18 |

7.6 Of the amount approved for write off the Council bears a different proportion depending on the type of debt as set out below:

7.6.1 Central Government currently bears the full cost of National Non Domestic Rate write-offs, which accounts for £167,716.84 (£90,632.97 in 2010/11) of the total debt being written off. This amount equates to 0.43% of the total debt raised for 2011/12 of c. £39m. Under the localisation of Business Rates proposals currently being enacted by the Government, Local Authorities will pick up the cost of Non- Domestic Rates write-offs from 2013/14.

7.6.2 Debts in respect of Council Tax total £28,914.91 (£55,916.86 in 2010/11) and fall on the Collection Fund, of which any surplus or deficit is shared by the relevant authorities in the ratio of their precepts on the Collection Fund in the previous year. This ratio for 2011/12 could mean that the amount of debt falling to Copeland Borough Council would be £3,712.67 (12.84%) The amount to be written off equates to 0.08% of the total debt raised for 2011/12 of c. £35m.

Agreement for the write-off of debts was authorised by the Director of Resources and Transformation during the year and will be reflected in the actual surplus or deficit upon the Collection Fund 2011/12. The surplus or deficit at the year end on the Collection Fund forms the first call on the Collection Fund in the following year i.e. 2012/13, and this opening balance will be reflected in the Council Tax calculations for 2013/14.

7.6.3 The remaining debt in respect of housing benefit overpayments of £2,090.00 (£9,508.74 in 2010/11) and sundry debts of £4,755.92 (£10,901.61 in 2010/11) falls completely on the Council.

The bad debt write-offs in respect of housing benefit overpayments are charged to the housing benefits cost centre. Write-offs in respect of sundry debts are charged back to the service cost centre which received the benefit of the debtor income when it was originally raised.

7.7 The Council provides a bad debt provision which for 2011/12 were the following amounts:

| | |
|-------------------|-------------|
| • Sundry Debts | £61,289.88 |
| • Housing Benefit | £473,010.22 |
| • Council Tax | £539,053.00 |
| • NNDR | £337,584.44 |

All of the debts written off can be met within the provisions allowed. The provisions have been reviewed as part of the closure of the 2011/12 Accounts (see paragraph 3.2).

7.8 The cost to the Council of writing off debts as set out in this report, noting the exception in relation to National Non-Domestic Rates, which are funded by central government and the Council Tax, where Copeland BC meets a proportion of the debt, in the ratio of its precept. All of the write-offs can be met from the provision set aside for that purpose.

8 CONCLUSION

8.1 The overall position of the revenue budget at the year-end, subject to audit, is an under spend of £1,630,804 against the final approved revenue budget of £14,953,449.

9 STATUTORY OFFICER COMMENTS

9.1 The Monitoring Officer's comments are:

None

9.2 The Section 151 Officer's comments are:

All comments are contained in the report.

9.3 Other consultee comments, if any:

CLT and Heads of services have been consulted on the report and their comments are included within the body of the document.

10 HOW WILL THE PROPOSALS BE PROJECT MANAGED AND HOW ARE THE RISKS GOING TO BE MANAGED?

10.1 The out-turn position for 2011/12 is the culmination of the year long budget monitoring exercise, which is designed to identify budget savings and budget pressures during the year.

10.2 The next stage is the finalisation of the statutory Statement of Accounts and the formal audit of the Council's accounts, which includes an analytical review of spending in the year and matches this with the out-turn for 2010/11 to assess significant changes in spending patterns on an annual basis. This in turn provides a base for the assessment of future years budget requirements.

11 WHAT MEASURABLE OUTCOMES OR OUTPUTS WILL ARISE FROM THIS REPORT?

11.1 The out-turn position for 2011/12 is key to determining the required use of reserves for the year and the level of general and earmarked reserves the Council will have available to support its revenue budget in future years.

11.2 Spending areas that vary significantly from the approved budget are also identified, which can then be fed into the budget planning process to enable informed decisions on changes to the Council's budget to be made.

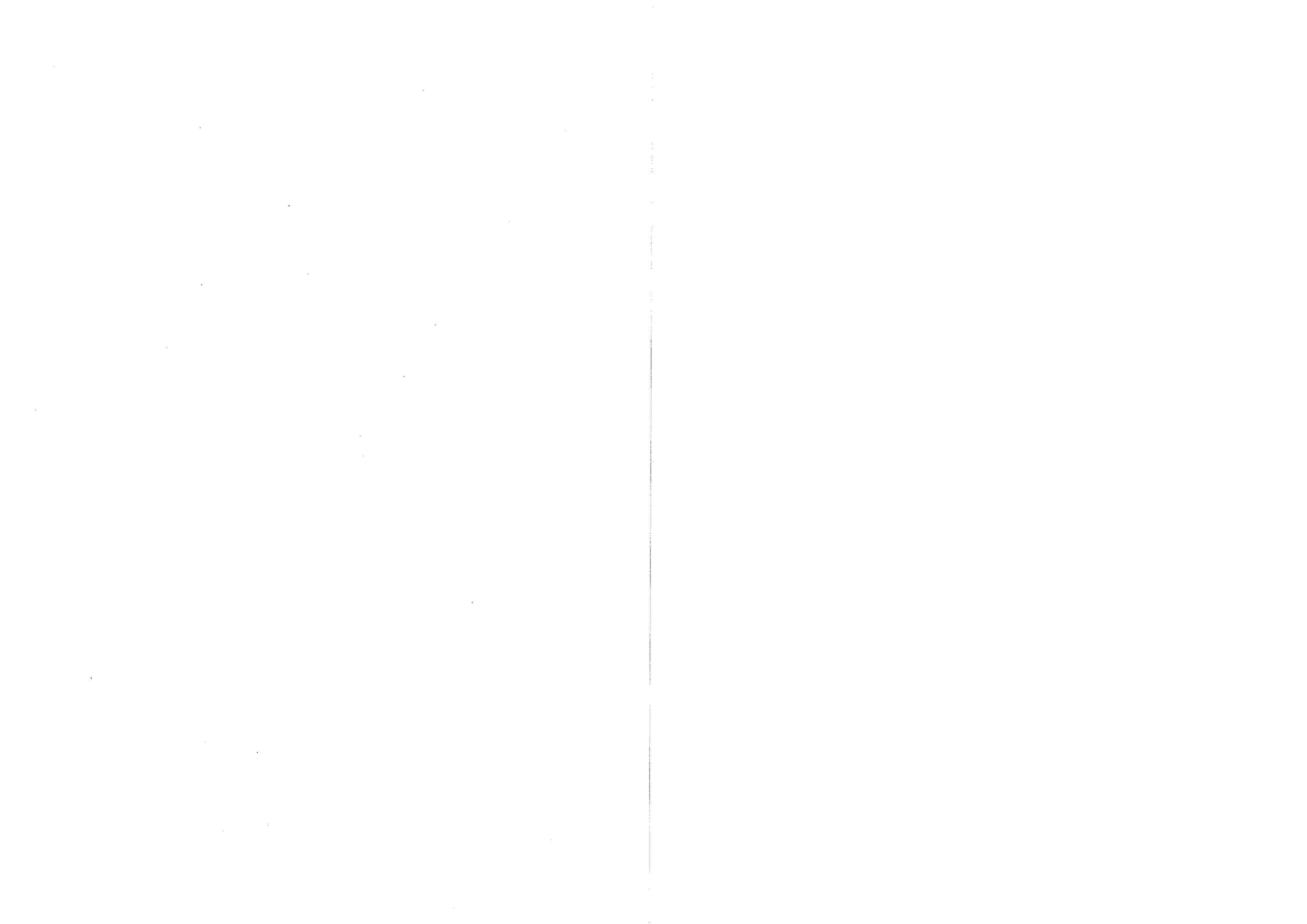
List of Appendices

Appendix A – Breakdown of out-turn by service area.
Appendix B – Service Review Position at 31 March 2012

List of Background Documents:

2011/12 Management Accounts Reports periods 3 -11
Local Government Finance Act 1992
Financial Regulations / Constitution

List of Consultees: Corporate Team, Cllr G Troughton.



Revenue Monitoring Report by Directorate

Appendix A

| Department | Current Approved Budget | Choosing to Change Virements | Additional Use of Reserves | Final Budget | Out Turn from ledger Exec c/f | Carry Forward Requests | Re-phased funding from reserves | Total Out Turn | Variance Budget/Out-turn |
|-------------------------------|-------------------------|------------------------------|----------------------------|------------------|-------------------------------|------------------------|---------------------------------|------------------|--------------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Chief Executive | 2,025,722 | (129,121) | 0 | 1,896,601 | 637,658 | 0 | 500,000 | 1,137,658 | (758,943) |
| Communications | 142,326 | 0 | 0 | 142,326 | 125,796 | 0 | 14,060 | 139,856 | (2,470) |
| Nuclear Projects & Programmes | 269,644 | 0 | 0 | 269,644 | 147,243 | 65,548 | 56,853 | 269,644 | 0 |
| Total Chief Executive | 2,437,692 | (129,121) | 0 | 2,308,571 | 910,697 | 65,548 | 570,913 | 1,547,158 | (761,413) |

Revenue Monitoring Report by Directorate

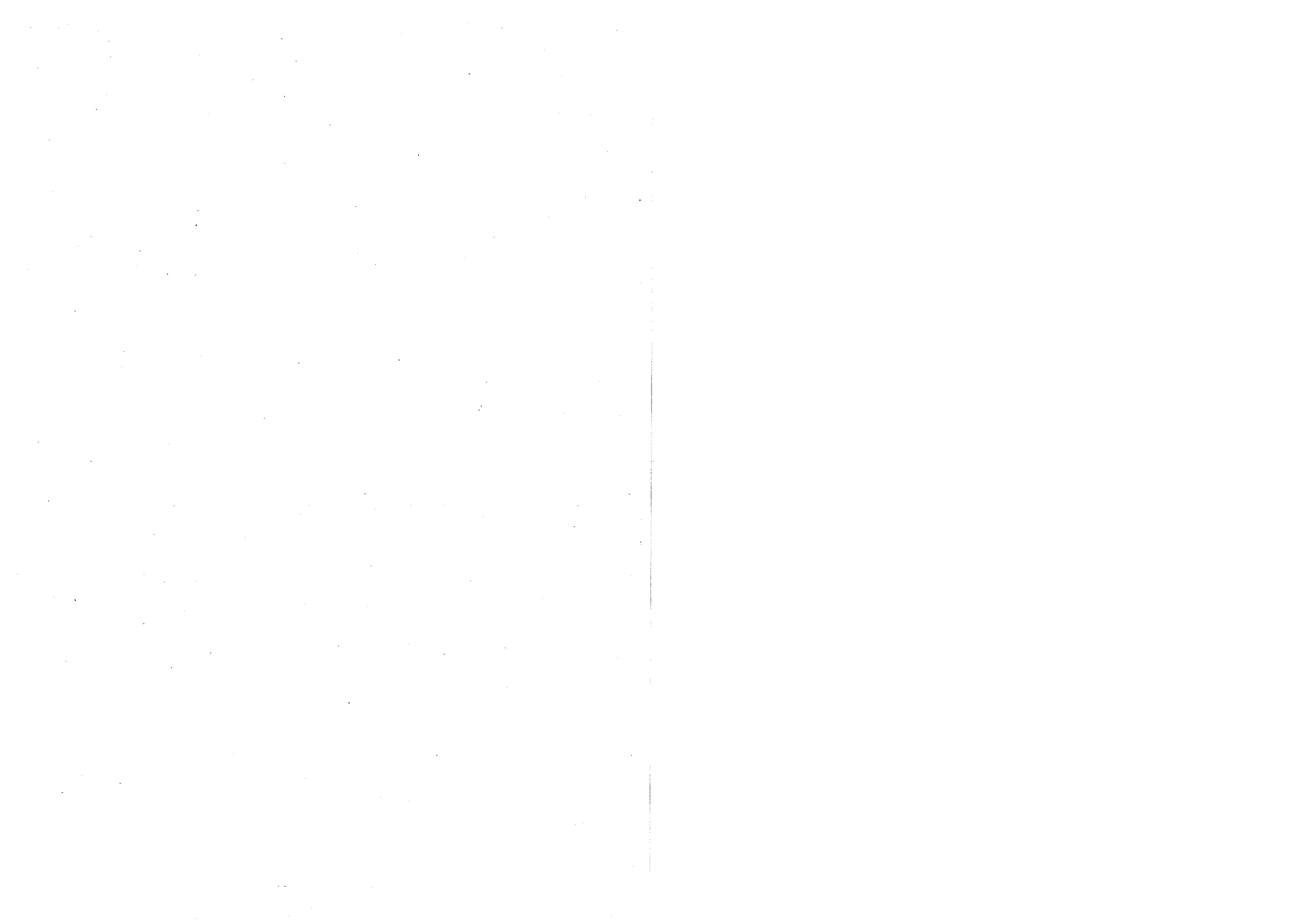
Appendix A

| Department | Current Approved Budget | Choosing to Change Virements | Additional Use of Reserves | Final Budget | Out Turn from ledger Exec c/f | Carry Forward Requests | Re-phased funding from reserves | Total Out Turn | Variance Budget/Out-turn |
|------------------------------------|-------------------------|------------------------------|----------------------------|------------------|-------------------------------|------------------------|---------------------------------|------------------|--------------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| People & Places | | | | | | | | | |
| Corporate Director | | | | | | | | | |
| Corporate Director | 95,870 | 0 | 0 | 95,870 | 97,236 | 0 | 0 | 97,236 | 1,366 |
| Neighbourhoods | | | | | | | | | |
| Head of Neighbourhoods | 71,925 | 0 | 0 | 71,925 | 72,403 | 0 | 0 | 72,403 | 478 |
| Building Control | 133,881 | 0 | 36,849 | 170,730 | 176,612 | 0 | 0 | 176,612 | 5,882 |
| Development Control | 105,728 | 22,548 | 0 | 128,276 | 167,990 | 0 | 0 | 167,990 | 39,714 |
| Enforcement | (39,694) | 0 | 0 | (39,694) | (35,457) | 0 | 0 | (35,457) | 4,237 |
| Environmental Health | 661,528 | 0 | 0 | 661,528 | 607,065 | 0 | 0 | 607,065 | (54,463) |
| Neighbourhoods Admin | 207,561 | 16,045 | 0 | 223,606 | 185,755 | 0 | 0 | 185,755 | (37,851) |
| Parks & Open Spaces | 618,488 | 44,210 | 0 | 662,698 | 420,633 | 22,500 | 0 | 443,133 | (219,565) |
| Refuse - Recycling | 1,706,293 | 0 | 0 | 1,706,293 | 1,497,309 | 0 | 0 | 1,497,309 | (208,984) |
| Total Neighbourhoods | 3,465,710 | 82,803 | 36,849 | 3,585,362 | 3,092,310 | 22,500 | 0 | 3,114,810 | (470,552) |
| Regeneration and Community | | | | | | | | | |
| Head of Regeneration and Community | 71,175 | 0 | 0 | 71,175 | 70,848 | 0 | 0 | 70,848 | (327) |
| Arts, Beacon & Tourism | 493,243 | 0 | 59,372 | 552,615 | 523,393 | 21,732 | 0 | 545,125 | (7,490) |
| Economic Development | 275,014 | 3,295 | 0 | 278,309 | 272,780 | 4,950 | 0 | 277,730 | (579) |
| Cleator Moor Business Centre | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LABGI | 193,220 | 0 | 0 | 193,220 | 133,425 | 0 | 59,794 | 193,219 | (1) |
| Regeneration and Community | 161,254 | 0 | 0 | 161,254 | 138,798 | 7,000 | 0 | 145,798 | (15,456) |
| Health & Sport | 864,453 | 0 | 0 | 864,453 | 798,048 | 7,952 | 0 | 806,000 | (58,453) |
| Strategic Housing | 459,472 | 12,010 | 0 | 471,482 | 447,342 | 0 | 0 | 447,342 | (24,140) |
| Strategic Planning | 468,593 | 22,548 | 0 | 491,141 | 339,793 | 0 | 164,529 | 504,322 | 13,181 |
| Regeneration Consultancy | 158,751 | 0 | 0 | 158,751 | 131,801 | 0 | 0 | 131,801 | (26,950) |
| Working Neighbourhood Fund | 493,000 | 0 | 0 | 493,000 | 101,178 | 0 | 374,542 | 475,720 | (17,280) |
| | 3,638,175 | 37,853 | 59,372 | 3,735,400 | 2,957,406 | 41,634 | 598,865 | 3,597,905 | (137,495) |
| Total People & Places | 7,199,755 | 120,656 | 96,221 | 7,416,632 | 6,146,952 | 64,134 | 598,865 | 6,809,951 | (606,681) |

Revenue Monitoring Report by Directorate

Appendix A

| Department | Current | Choosing | Additional | Final Budget | Out Turn | Carry | Re-phased | Total Out | Variance |
|---------------------------------------------|-------------------|--------------|----------------|-------------------|-------------------|----------------|------------------|-------------------|------------------|
| | Approved | to Change | Use of | from ledger | Forward | funding from | Turn | Budget/Out- | turn |
| | Budget | Virements | Reserves | Exec c/f | Requests | reserves | | | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Resources & Transformation | | | | | | | | | |
| Corporate Director | | | | | | | | | |
| Corporate Director | 114,025 | 0 | 0 | 114,025 | 115,865 | 0 | 0 | 115,865 | 1,840 |
| Corporate Resources | | | | | | | | | |
| Head of Corporate Resources | 52,562 | 0 | 0 | 52,562 | 52,528 | 0 | 0 | 52,528 | (34) |
| Democratic Services | 400,795 | 0 | 36,483 | 437,278 | 446,219 | 0 | 0 | 446,219 | 8,941 |
| Financial Services | 736,819 | 0 | 0 | 736,819 | 797,483 | 6,000 | 0 | 803,483 | 66,664 |
| Human Resources | 351,080 | 0 | 0 | 351,080 | 359,275 | 0 | 0 | 359,275 | 8,195 |
| Legal Services | 271,204 | 0 | 0 | 271,204 | 285,468 | 0 | 0 | 285,468 | 14,264 |
| Procurement | 29,661 | 0 | 0 | 29,661 | 24,286 | 0 | 0 | 24,286 | (5,375) |
| Property Management | 1,630,616 | 0 | 0 | 1,630,616 | 1,435,845 | 79,835 | 0 | 1,515,680 | (114,936) |
| Revenues and Benefits | 128,394 | 0 | 0 | 128,394 | 81,405 | 0 | 0 | 81,405 | (46,989) |
| Total Corporate Resources | 3,601,131 | 0 | 36,483 | 3,637,614 | 3,482,509 | 85,835 | 0 | 3,568,344 | (69,270) |
| Policy & Transformation | | | | | | | | | |
| Head of Policy & Transformation | 71,925 | 0 | 0 | 71,925 | 51,070 | 0 | 0 | 51,070 | (20,855) |
| Customer Services | 467,951 | 3,397 | 0 | 471,348 | 415,167 | 0 | 0 | 415,167 | (56,181) |
| ICT/MIS | 423,352 | 0 | 0 | 423,352 | 416,620 | 0 | 0 | 416,620 | (6,732) |
| LSP & Localities | 210,206 | 0 | 0 | 210,206 | 167,566 | 0 | 0 | 167,566 | (42,640) |
| Performance Management | 191,655 | 5,068 | 0 | 196,723 | 144,098 | 0 | 0 | 144,098 | (52,625) |
| Policy Development | 103,053 | 0 | 0 | 103,053 | 86,806 | 0 | 0 | 86,806 | (16,247) |
| Total Policy & Transformation | 1,468,142 | 8,465 | 0 | 1,476,607 | 1,281,327 | 0 | 0 | 1,281,327 | (195,280) |
| Total Resources & Transformation | 5,183,298 | 8,465 | 36,483 | 5,228,246 | 4,879,701 | 85,835 | 0 | 4,965,536 | (262,710) |
| TOTAL FOR YEAR | 14,820,745 | 0 | 132,704 | 14,953,449 | 11,937,350 | 215,517 | 1,169,778 | 13,322,645 | 1,630,804 |



SELF ASSESSMENT SERVICE REVIEWS - PROGRESS REPORT AS AT 31 MARCH 2012

Appendix B

| Saving description | Value | Notes on progress in delivering savings | R/A/G | Shortfall Red Items | Shortfall Amber Items | Over-achieved Green Items |
|-----------------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------------------|-----------------------|---------------------------|
| Section A Non-Staffing Savings | | | | | | |
| Chief Executive | £ | | | £ | £ | £ |
| Reduction in admin budgets | 10,400 | Complete - budgets deleted from 2011/12 | G | | | |
| Finance | 30,000 | Complete - budgets reduced. | A | | 2,287 | |
| Reduce cost of discretionary concessionary travel scheme | | | | | | |
| Legal & Democratic Services | | | | | | |
| Reduce costs of electoral registration | 3,000 | Budget reduced - Saving will not be delivered due to additional postages (Pressure 2012/13) and printing costs | | 3,000 | | |
| Reduce legal encyclopaedia costs | 4,618 | Budget reduced - Saving will not be delivered due to additional postages (Pressure 2012/13) and printing costs | | 4,618 | | |
| Reduce the number of Executive members by 1 | 6,000 | Budget reduced - Civic & Mayoral spending for the year slightly under budget | G | | | |
| Grant assistance via Equalities previously funded from reserves | (4,000) | Budget increased - Spend at year-end in accordance with revised budget | G | | | |
| | 9,618 | | | | | |
| Cultural Services: | | | | | | |
| Under-provision for inflation re: 2010/11 | (10,000) | Contract price agreed at £564k. Out-turn £574k - overspend £2k. | | | | |
| Renegotiate the leisure contract with NCL | 60,000 | Overall budget reduction £38k in 2011/12 (not £50k), so saving in 2011/12 now only likely to be £28k | | | | |
| | 50,000 | | A | | 14,000 | |
| Bereavement Services: | | | | | | |
| Crematorium fee increases | 104,786 | Budget for income increased. Out-turn £642k so the income target for the year is exceeded by £48,000. | | 152,803 | | (48,017) |
| Reduction in fuel costs Crematorium | 12,000 | Budget reduced - Out-turn £9,194 below budget, partly due to new gas contract. | G | 21,194 | | (9,194) |
| | 116,786 | | | | | |
| Bulky waste services: | | | | | | |
| Reduced vehicle costs & fuel | 37,000 | Budget reduced - Out-turn £4,153 saving in running costs and £8,000 in vehicle leasing over reduced budgets. | | 49,153 | | (12,153) |
| Increases in fees & charges | 8,000 | Budget reduced - Out-turn £51,815 a shortfall of £16,815 against the increased income target. | | (23,815) | | |
| | 45,000 | | | | | |
| Plastic & Cardboard Services: | | | | | | |
| Recycling income | 36,900 | Budget for income increased. Out-turn position shows an additional £29,127 income over budget | G | | | (29,127) |
| Environmental Cleansing: | | | | | | |
| Reduce vehicle costs | 17,000 | Budget reduced. The out-turn position shows that vehicle hire costs are overspent by £600 and other running costs are overspent by £9,916 so saving only partially delivered | | | 10,516 | |
| Parks & Open Spaces: | | | | | | |
| Reduce CCTV costs | 21,000 | Budget reduced - Out-turn position shows an underspend of £7,943 against the reduced budget | G | | | (7,943) |
| Leased Areas | 2,820 | Budget reduced - Out-turn spend within budget | G | | | |
| Review allotment operations | 728 | Budget reduced - Out-turn spend £6,743 under budget | G | | | (6,743) |
| Stop winter bedding work | 7,000 | Budget reduced - Out-turn spend within budget | G | | | |
| Home Group - additional income | 5,000 | Budget reduced - Out-turn indicates an additional £1,700 in income has been received in the year | G | | | (1,700) |
| | 36,548 | | | | | |
| Environmental Health: | | | | | | |
| Additional budget for legal & professional services / advice | (20,263) | Budget increased - overspend at out-turn of £2,000 | A | (22,263) | | |
| Review of office & technical expenses | 12,800 | Budget reduced - Out-turn within budget | G | | 2,000 | |
| Reduced costs for sampling | 10,000 | Budget reduced - Slight overpend at out-turn | G | | 1,000 | |
| | 2,537 | | | | | |
| Car Parking: | | | | | | |
| Increased income from charges | 18,904 | Budget for income increased. Out-turn shows income of £357,189 for the year - £13,285 over target. | G | | | (13,285) |
| Pest Control: | | | | | | |
| Stop service | (9,940) | Loss of income reflected in the budget for 2011/12. | G | (9,940) | | |
| Management Information Systems: | | | | | | |

| Saving description | Value | Notes on progress in delivering savings | Value delivered so far | R/A/G | Shortfall Red Items | Shortfall Amber Items | Over-achieved Green Items |
|-----------------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------|---------------------|-----------------------|---------------------------|
| | £ | | £ | | £ | £ | £ |
| Delete remaining mainframe budget | 44,000 | | 33,098 | A | | 27,582 | |
| Delete general repairs budget | 16,680 | IT costs for Networks, Internet Access, Mainframe and PC software were budgeted at £138,418. Out-turn shows spending of £105,320, a saving of £33,098 | (7,000) | | 16,000 | | |
| Reduce consumables | 9,000 | Not delivered - out-turn £7,000 over budget | 1,540 | A | | 184 | |
| Reduce office expenses | 1,724 | Budget reduced - Out-turn position indicates a saving of £1,540 | (3,605) | | 7,105 | | |
| Van lease not renewed | 3,500 | Not delivered - vehicle still in use | (8,800) | | 28,800 | | |
| Reduce PC replacement fund | 20,000 | Not delivered - Costs £8,800 over budget | | | | | |
| | 94,904 | | | | | | |
| Building Control: | | | | | | | |
| Use of mobile devices | 2,000 | Budget reduced. Not delivered small overspend at out-turn | 0 | | 2,000 | | |
| Development Control: | | | | | | | |
| Reduce office costs | 7,500 | Budget reduced - The saving will not now be delivered mainly due to unexpected planning appeal costs | 0 | | 7,500 | | |
| Planning Policy: | | | | | | | |
| Reduce the cost of implementing the Local Development Framework | 22,615 | Budget reduced - spend within budget at year-end | 22,615 | G | | | |
| Contracts & Property: | | | | | | | |
| Bring valuation services in-house | 30,000 | Budget reduced. Slight overspend of £1,571 at out-turn | 28,429 | A | | 1,571 | |
| Miscellaneous Buildings - Repair & Maintenance | 65,000 | Base budget provision 2011/12 £206k. Out-turn indicates an underspend of £22,568 so saving substantially delivered. | 65,000 | G | | | |
| Review catering contract | 6,000 | Budget reduced - reduce use of outside caterers | 6,000 | G | | | |
| | 101,000 | | | | | | |
| Housing | | | | | | | |
| Reduce Stock condition survey | (45,000) | Budget increased - Forecast cost slightly reduced to £35,500 | (35,500) | G | | | (9,500) |
| Human Resources: | | | | | | | |
| Reduce training budget | 60,000 | Budget reduced - Out-turn shows that a further saving of £33,851 will be made | 93,851 | G | | | (33,851) |
| Reduce use of Occupational Health Services | 8,000 | Budget reduced - Out-turn indicates that the saving has been delivered | 8,000 | G | | | |
| Reduce admin. expenses | 6,500 | Budget reduced - Out-turn indicates that the saving has been delivered | 6,500 | G | | 0 | |
| | 74,500 | | | | | | |
| GIS: | | | | | | | |
| Reduce running costs | 9,000 | Budget reduced - Out-turn shows a saving of £15,906 against the reduced budget so saving over-achieved | 24,906 | G | | | (15,906) |
| Customer Services: | | | | | | | |
| Reduce the cost of customer services at Copeland Centre | 22,000 | Budget reduced - Out-turn is an underspend of £22,668 against the reduced budget so saving over-achieved | 44,668 | G | | | (22,668) |
| Corporate: | | | | | | | |
| Stop 1st class travel | 2,000 | Budget reduced and expected to be delivered | 2,000 | G | | | |
| Reduce subscriptions | 9,000 | Corporate subscriptions budget reduced. Out-turn indicates spending is within budget. | 9,000 | G | | | |
| | 11,000 | | | | | | |
| Total Section A | 663,272 | | 713,381 | | 100,838 | 59,140 | (210,087) |
| Section B - Corporate Savings | | | | | | | |
| Pool stationery, printing, office supplies, equipment etc | 20,000 | Budgets reduced across a number of cost centres. Spend at year-end within budgets so saving delivered | 20,000 | G | | | |
| Energy efficiencies | 4,000 | Budget reduced at Moresby - spending in year within reduced budget so saving delivered | 4,000 | G | | | |
| Review employment terms & conditions - car allowances | 40,000 | Budgets reduced across a number of cost centres. Car allowance budgets less than 1% overspent (£553) at out-turn so the saving is being substantially delivered. | 39,447 | A | | 553 | |
| Review Fees & Charges: | | | | | | | |
| Land & Property lease income | 43,000 | Income budgets increased. Actual income received is £51,328 over budget so saving overachieved | 94,328 | G | | | (51,328) |
| Recycling credits | 7,000 | Incorporated into recycling line above | 0 | G | | | 7,000 |

| Saving description | Value | Notes on progress in delivering savings | Value delivered so far | R/A/G | Shortfall Red Items | Shortfall Amber Items | Over-achieved Green Items |
|--------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------|---------------------|-----------------------|---------------------------|
| | £ | | £ | | £ | £ | £ |
| Development Control | 10,000 | Increased income target for 2011/12. Out-turn indicates that the saving has been delivered | 10,000 | G | | | |
| | 60,000 | | | | | | |
| Total Section B | 124,000 | | 167,775 | | 0 | 553 | (44,328) |
| Section C - Staff Savings by Service (exc. Redundancies) | | | | | | | |
| Legal & Democratic Services | | | | | | | |
| Reduce Mayoral costs | 4,242 | Mayoral Chauffeur - contract extended saving not being achieved | 0 | | 4,242 | | |
| Reduce administrative overheads | 17,703 | Vacant post deleted | 17,703 | G | | | |
| Cultural Services | | | | | | | |
| Reduce management costs | 45,228 | Vacant post deleted | 45,228 | G | | | |
| Recreation Services | | | | | | | |
| Restructure operation of the Crematorium | 12,934 | Retirement September 2011 | 12,934 | G | | | |
| Waste | | | | | | | |
| Cleaner | 0 | Redundancy following loss of contract | | | | | |
| Restructure bulky waste collection service | 41,402 | Vacant post deleted | 41,402 | G | | | (2,483) |
| Reduce Waste Management costs | 24,132 | Vacant post deleted | 24,132 | G | | | |
| Environmental Cleansing | | | | | | | |
| Reduce sickness & absence cover | 35,000 | Net saving on salaries in 2011/12 at out-turn only £37,000 so saving only partially delivered | 37,000 | A | | 21,000 | |
| Reduce Week-end Cleaning costs | 23,000 | | | | | | |
| Parks & Open Spaces | | | | | | | |
| Reduce arboricultural costs | 15,097 | | | | | | |
| Restructure allotment operations | 1,500 | | | | | | |
| Reduce costs of maintenance for leased areas | 6,930 | Total saving here in employee costs is £52,452. 2 x vacant posts deleted covering this area - value £42,023. Other staffing savings in Parks & Open Spaces of £16,000. Savings delivered at out-turn saving has been achieved. | 52,452 | G | | | |
| Reduce grass cutting | 18,952 | | | | | | |
| Stop winter bedding planting | 9,973 | | | | | | |
| Reduce Parks & Open Spaces management | 33,693 | Vacant post deleted | 33,693 | G | | | |
| Environmental Health | | | | | | | |
| Introduce flexible working | 6,000 | Salary payments reduced to 30 hours per week for 1 post to cover this saving | 6,000 | G | | | |
| Reduce operational costs in Environmental Health (Food, Health & Safety) | 35,666 | Vacant post deleted | 35,666 | G | | | |
| Reduce operational costs in Environmental Protection | 25,897 | Vacant post deleted | 25,897 | G | | | |
| Management Information Systems | | | | | | | |
| Reduce ICT costs | | | | | | | |
| Building Control | | | | | | | |
| Withdraw market supplements - effective October 2011 | 6,500 | Budget reduced but withdrawal of supplements not achieved | 0 | | 6,500 | | |
| Reduce Admin. Costs | 10,000 | Budget reduced but saving not achieved | 0 | | 10,000 | | |
| Development Control | | | | | | | |
| Reduce Admin. Costs | | | | | | | |
| Planning Policy | | | | | | | |
| Reduce Admin. Costs | 10,500 | Vacant post shared with Building Control - not delivered. Saving achieved by not filling a vacancy. | 10,500 | G | | | |
| Housing | | | | | | | |
| Reduce Planning Policy costs | 15,750 | Salary saving at out-turn indicates that the saving has been delivered | 15,750 | G | | | |
| Reduce Housing Management costs | 40,852 | Vacant post deleted | 40,852 | G | | | |
| Reduce admin. costs within grants section | 24,132 | Vacant post deleted | 24,132 | G | | | |
| Accountancy | | | | | | | |
| Reduce admin. costs | 20,962 | Vacant post deleted | 20,962 | G | | | |
| Process Improvement Team | | | | | | | |

| Saving description | Value | Notes on progress in delivering savings | R/A/G | Shortfall Red Items | Shortfall Amber Items | Over-achieved Green Items |
|-----------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------------------|-----------------------|---------------------------|
| | £ | | | £ | £ | £ |
| Reduce costs by deleting one vacancy Customer Services | 13,626 | Vacant post deleted | G | | | |
| Merge Copeland Direct and Cash Office to reduce staffing | 44,595 | Vacant posts deleted | G | | | |
| Total Section C | 614,935 | | | 20,742 | 21,000 | (2,483) |
| Section D - Forecast cost of redundancies by department | | | | | | |
| Legal & Democratic Services | 75,000 | Part delivery expected May 2011, balance not delivered as over-spend at out-turn of £15,000 | A | | 15,000 | |
| Leisure & Environmental Services | 35,510 | Crematorium £4227, Pest Control £31,283. Savings delivered. | G | | | |
| Resources & Transformation | 106,182 | Accountancy £29,000 (now Treasury Management saving 2011/12), HR £30,000, PIT £47,182. HR saving includes deletion of a training post (£16,800) and a staff vacancy within Payroll £9,000. Salary spending at out-turn indicates that no further staffing savings have been achieved. | A | | 4,200 | |
| Development Operations | 12,308 | Beacon - saving delivered with additional value | G | | | (5,457) |
| Heads of Service Review | 140,000 | Saving delivered | G | | | |
| Total Section D | 369,000 | | | 0 | 19,200 | (5,457) |
| SELF ASSESSMENT SERVICE REVIEWS - PROGRESS REPORT AS AT 31 MARCH 2012 | 1,771,207 | | | 121,580 | 99,893 | (262,355) |
| | | Balance over-achieved | | | | (40,882) |