

Appendix E

Summary Variance Analysis

For the Period Ended: 31st March 2011

Directorate:	Community and Wellbeing	Period 12	March 2011	
Overall Directorate Summary:				
<p>The directorate's net controllable budget for 2010/11 is £36.537m. Total net expenditure before JE and detriment is currently £36.373m underspend of £164k which is a favourable movement of £135k since the 28 February 2011.</p>				
TABLE 1 – Analysis of Variances by Division of Service				
Service Area	Budget £'000	Outturn £'000	Variance £'000	Change £'000
Community & Adult Social Care	27,112	27,203	90	-49
Learning Skills & Cultural Engagement	3,569	3,420	-149	-69
Personalisation, Commissioning & Partnerships	5,291	5,273	-18	-9
Central Management	564	484	-81	-2
Total	36,537	36,380	-157	-128
Detriment / JE Adjustment / Other adjustments		-7	-7	-7
Total	36,537	36,373	-164	-135
<p>The movement relates to changes in two areas</p> <ul style="list-style-type: none"> • Adult Social Care - less than expected expenditure on the External Homecare £49k, and • Learning Skills and Cultural Engagement - additional income from Community Halls £35k and additional savings on the libraries contract £30k 				
Main Variances				
Service Area	Total Variance £'000	Explanation		
Community Services and Adult Social Care	90	<p>New This month: -£49k mainly due unexpected savings on external homecare as the impact of re-ablement and the transfer of clients from internal to external providers.</p> <p>Previously Reported: +£139k The main budget pressure remains as overspends on residential and nursing homes placements. This is equivalent to approximately 4 placements more than projected at the beginning of the financial year within a total of 421 placements currently purchased across block and spot contracts.</p>		
Learning Skills and Cultural Engagement	-149	<p>New This month: -£69k due to additional income from community halls and savings on the libraries contract.</p> <p>Previously Reported: -£82k Due mainly to increases in lettings income.</p>		

Personalisation, Partnership and Commissioning	-18	New This month: -£9k - saving mainly from revised costings for agency staff. Previously Reported: -£9k
Central Management	-81	New This month: -£2k - saving on supplies and services. Previously Reported: -£79k Due to the anticipated underspends on non pay inflation provision to cover overspends shown elsewhere.
TOTAL	-157	Pre final adjustments of £7K

Central Directorates

Directorate:	Central Directorates	Period 12	March 2011
Main Variances			
The central directorates comprise of the Chief Executive's area, Improvement and Development and Resources. Overall these directorates have reported an underspend position of £1,229k.			
Service Area	Total Variance £'000	Explanation	
Chief Executive's Office / Communications	(60)	<p>New This month: Further underspend on supplies and services (£4k)</p> <p>Previously Reported: (£56k) - Further underspend on staffing costs and training (£6k), supplies and services (£1k). The detailed list of underspends has released an increased figure largely derived from staffing vacancies and underspends in supplies and services of which resources have been allocated to support the Census project and interim management of Communications and Policy. Income received from the closure of ACTVaR has now been recognised (£2k). An ongoing Corporate pressure relating to subscriptions is now reflected here £32k. This will need to be addressed as part of the 2011/12 budget build. This has been partially mitigated by vacancies in the Chief Executive's Office currently being held for the year equivalent to 0.6 FTE. Savings previously reported will now be offset by costs incurred for the support of the Census Project. Savings against the budget for one post, maternity leave and a post not filled for one month are projected to save £14k along with additional income received to date £4k.</p>	
Audit & Risk Management	(91)	<p>Previously Reported: (£91k) - Charges relating to internal audit fees are lower than previously projected (£16k); The Occupational Health contract has finished the year at a lower cost than projected (£16k). A review of the Health and Safety Team has resulted in the following: 1 part-time vacancy and underspend due to maternity leave (£14k) and additional income due £2k) offset by increased cost of the Occupational Health contract (£9k). 2 EOI'S increase the expected underspend by £9k; 1 Long-term sickness and vacancies equivalent to 4 FTE currently being held (£191k) are offset by the use of external providers (£155k) giving a net saving this year of £43k.</p>	

<p>Borough Secretary Solicitor Services</p>	<p>(54)</p>	<p>New This month: The balance of costs relating to the elections held May 2010 transferred to revenue due to the uncertainty of funding being received (£37k); further underspend on staffing costs (£3k)</p> <p>Previously Reported: (£94k) – The requested carry forward is now lower than previously reported (£16k); the cost of members' allowances have finished lower than projected (£4k). Vacancies across Democratic Services (£27k), anticipated underspends on running costs (£32k) and income received (£5k); Review of salaries in the Legal Services area saves a further £4k, the timing of the new contract for the on-line legal reference library is looking to save a further £8k; Increase in legal fees recovered (£10k).The income expectation for Land Charge searches has reduced by £7k; The ending of a secondment to another authority reduces the expected income by £24k; 2 vacancies offset by interim cover looks set to save an additional £6k for the year; The latest estimate of Land Charge income due for 10/11 based on current activity levels indicates an improved position of c£11k. The increase in member's allowances is now in place and looks to increase costs by £8k for this financial year. The full year effect of £65k will be factored into the budget proposal submitted by the head of this service. Renegotiation of the 2010/11 contract for the on-line legal reference library is due to glean a reduction in spend of £17k from that originally quoted. Negotiations are ongoing for future years and therefore the financial impact is not yet known.</p> <p>The latest estimate of Land Charge income due for 10/11 based on current activity levels indicates an improved position of c.£13k. A 0.5 FTE Admin Assistant vacancy for the rest of this financial year will save £9k. This is offset by increased contract costs of the on-line legal reference library of £8k - discussions are taking place to minimise the impact on next year's budget. A shortfall in budgeted income of £19k is expected relating to work on capital projects. 2.5 vacancies offset by the use of temporary cover saves £25k. A reduced income expectation from land charge searches due to continuing reduction in demand along with</p>

		<p>recent legislative changes announced in respect of property searches have identified a budget pressure of £58k in this financial year, based on an historical budget. The legislative element estimated at £20k will be on-going for future years. Savings have arisen from the vacancy of Deputy Borough Secretary to be held for the year of £95k offset by the cost of interim arrangements for the same period of £65k.</p>
Finance	10	<p>New This month: No change to that previously reported Previously Reported: £10k - Settlement costs, legal and audit fees partially offset by additional income from schools (£150k). 10 Vacancies and 3 EOI's offset by the value of interim cover for the year will save a further £105k from that previously reported. EOI Savings (net of Patech costs) of £5k. A review of vacancy levels across the service together with income receipts has identified a saving of £30k.</p>
Human Resources	(96)	<p>New This month: Balance of costs relating to the Job Evaluation process (£4k) Previously Reported: (£92k) - Schools income from Education (£43k); underspend on union staffing costs (£19k). The cost of interim cover offset by the value of vacancies (£42k); the value of the vacancy resulting from an EOI (£9k); offset by an anticipated underspends on running costs (£39k). A refund for the overpayment of childcare vouchers during 09/10 has resulted in a one-off saving of £19k. In addition a favourable outcome in respect of an estimated accrual made at the end of 2009-10 for outstanding childcare voucher and recruitment advertising costs has resulted in a one-off saving of £31k; The latest estimate from RBWM in respect added years pensions liabilities for former employees indicates a potential overspend of £4k, this position will continue to be reviewed. A budget of £8k originally set aside for work on specific HR projects will not now be spent this year. A one-off pension charge relating to 09/10 for £46k has arisen following the late receipt of an invoice in respect of the added years' pension liability for former employees.</p>

<p>Property Services & Regeneration</p>	<p>(822)</p>	<p>New This month: Asset Management: Reduced staffing costs (£34k); Reduced rent income for Commercial Properties £38k; Reduced premises costs for the Industrial Starter Units (£13k); Reduced Age Concern accommodation costs (£42k); Matching of disposal costs with capital receipts (current and future) (£23k). Corporate Landlord: Underspends relating to building and window cleaning confirmed as (£33k); A prior year adjustment for the landlord's service charge on LMP (£27k); reduction in Town Hall premises costs (£69k); Reduced utility costs at SMP (£14k); offset by costs for Airways House £10k.</p> <p>Previously Reported: (£615k) - The final position in relation to Corporate Repairs and associated staffing costs is £157k lower than projected due to an increase in recharge income and reduced spend on planned and reactive maintenance. The other areas of Property Services are still being worked on and awaiting information from relevant managers. Corporate Programme Management: A reduction in spend of £90k as a result of alternative funding for some condition surveys. Corporate Property and Valuation: a creditor from 09/10 will not now be required (£25k), a reduction in expected rental income from industrial starter units (£25k), an increase in the liability relating to the Age Concern accommodation looks set to cost a further £30k. Corporate Property & Valuations: Interim cover now in place until the end of this year has an estimated cost of £35k and an increase in the estimated cost of the Age Concern accommodated of £10k are offset by an increase in the valuer's fees claimed of £5k. Facilities and Corporate Landlord: A corrected estimate of the Business Rates revaluation for Landmark Place gives a further underspend of £12k; A reduction of £24k in the expected management fee for the Centre (confirmed Jan-11); Increased income from refreshments will glean a further £14k than expected; A reduction in the estimated costs for building maintenance and electricity on St Martins Place save £45k;As part of the September budget monitoring exercise we reported a forecast underspend of £318k for Corporate Repairs. Information received as part of this month's budget monitoring exercise reduces projected underspend £238k. This gives an adverse movement of £81k. This has been offset by: A</p>
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		<p>review of the lease agreement by the appropriate service manager has identified that we have been able to offset the increased pressure against Age Concern reported last month by re-charging the cost of utilities to the tenant (£20k); Reduced costs relating to the industrial starter units (£7k); in-year saving on 2 posts due to be vacated during the final quarter of the year (£12k). A business rates revaluation on Landmark Place instigated for 2009/10 onwards has resulted in a one-off backdated credit for the years 2005/06 to 2008/09 to the value of £226k (net of fees). The increase in the annual cost for the Age Concern accommodation originally highlighted as a risk last month has now been confirmed as a £20k increase on the original estimate. This totals an on-going pressure of £60k that will need to be addressed as part of the budget build process. The latest review of Corporate Repairs Schedule is showing a further reduction in spend of £77k. A reduction in training spend, saving £1k and income from meeting refreshments saving £11k. Increased one-off costs relating to the Asset Management Review will amount to £18k. The contract payment for the DIP system made in 09/10 covered 2 full years of support generating a one-off saving this year of £36k. The latest available assessment for building maintenance requirements in respect of St Martins Place resulting in a saving of £30k – further work continues to identify the requirement in 2011/12. An unexpected credit received for window cleaning carried out in previous years on Wellington House results in one-off income of £7k. A reduction in the use of agency staff in the Post / Courier service saves £6k. A review of staff training has identified a small saving of £2k.5 vacancies partially offset by the cost of temporary cover saves £71k. A reduction in the level of eligible staff time chargeable to work on capital projects following a reduced capital works level will lead to a pressure of £207k, although this is currently being reviewed to minimise the overall impact. With regards to the Corporate Repairs budget the restriction of works to only essential maintenance together with the re-procurement of specific services contracts (e.g. water hygiene inspections) is expected to save £241k. The anticipated loss of rental income from empty commercial properties and industrial starter units will result in a pressure of £75k. The estimated cost of providing accommodation for Age Concern is</p>
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		resulting in a pressure of £40k. The review of supplies and services expenditure within Corporate Property & Valuation has saved £10k.
Strategic Management	72	New this month: Staffing underspend due to work carried out on capital project (£65k); offset by cost of service specific reviews carried out during 2010/11 £110k, the net cost of credit card charges £11k; transfer to the bad debt provision £16k
Commissioning, Procurement & Shared Services	135	New this month: No change to that previously reported Previously reported: £135k - Underspend on supplies and services (£15k) offset by a carry forward relating to a Carbon Management project (£52k). Extended unpaid leave agreed for a member of staff until the end of the year will save £13k. Recognition of a £180k council wide procurement savings target will be offset by savings being identified across all directorates. To date reductions in energy costs already reflected in front line outturns will be further supplemented by other contractual reductions including postage and telephony. This is partially offset by the use one-off monies originally set aside to employ an Energy Manager £49k which will now be held vacant for the remainder of the year. A Budget realignment exercise in respect of procurement savings will take place as part of the 2011/12 Budget to ensure the ongoing savings are allocated across all directorates. A saving of £20k is expected due to a member of staff on maternity leave for 5 months, with post remaining vacant during that time.
Economic Development and Inclusion	(48)	New this month: Income expected and projected during the year subsequently not received or due. Previously reported: The contractual cost of voluntary sector grants is projecting an overspend of £69k. This is partially offset by: vacant posts held during this financial year looks to give an underspend of £89k; The Town Centre Manager's contribution remains unspent for 2011/12 at £21k; Contribution received from RBWM of £18k; The recharging of officers time to various projects leaves £13k;
Transformational Change	(94)	New this month: Confirmed spend on staff training gives a further underspend of £62k Previously reported: (£33K) - An underspend

		on supplies and services of £20k and venue hire £13k. Additional agency costs to be incurred to work on Business Objects during the last quarter of the year will be partially offset by an EOI saving for this year (£13k). 4 vacancies partially backfilled with agency staff is currently projecting a net saving of £32k.
Customer Services Centre	(106)	New this month: No change to that reported 21 st April 2011 Previously reported: (£106k) - Updated review of staffing costs look set to increase the underspend by £22k along with underspends relating to staff training (£49k), supplies and services (£13k) and premises costs (£9k). Updated review of staffing costs look set to increase the underspend by £6k. Underspends on staffing costs
Strategic Management	(28)	New this month: Balance of the Director's 1% contingency
Housing Benefits	(233)	The final subsidy claim has contributed £194k to the overall underspend of the directorate combined with £40K underspend on staffing budgets.
Revenues	(14)	New this month: Capitalisation of Civica costs (£27k) Previously reported: £13k - Income received as part of the SRG support cost recharge (£10k)

Service Area	Budget £'000	Outturn £'000	Variance £'000	Previous £'000	Change £'000
Economic Development & Inclusion	1,281	1,233	(48)	(77)	29
Transformational Change	1,631	1,537	(94)	(33)	(61)
Customer Services Centre	2,145	2,039	(106)	(106)	0
Strategic Management	193	165	(28)	0	(28)
Housing Benefits	501	268	(233)	(40)	(193)
Revenues	677	663	(14)	13	(27)
Information Technology	2,860	2,868	8	28	(20)
Total	9,288	8,772	(516)	(215)	(301)

Service Area	Budget £'000	Outturn £'000	Variance £'000	Previous £'000	Change £'000
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Audit and Risk Management	686	595	(91)	(91)	0
Borough Secretary and Solicitor Services	2,226	2,172	(54)	(94)	40
Finance	2,928	2,938	10	10	0
Human Resources	2,009	1,913	(96)	(92)	(4)
Property Services and Regeneration	4,524	3,702	(822)	(615)	(207)
Strategic Management	794	866	72	0	72
Commissioning, Procurement & Shared Services	(19)	116	135	135	0
Total	13,148	12,302	(846)	(747)	(99)

Service Area	Budget £'000	Outturn £'000	Variance £'000	Previous £'000	Change £'000
Chief Executive's Office / Communications	891	831	(60)	(56)	(4)
Total	891	831	(60)	(56)	(4)

Green & Built Environment

Directorate:	Green & Built Environment and Housing Services (incorporating HRA)	Period - 12	March 2011
Overall Directorate Summary:			
<p>The Directorate has been reorganised during 2010/11 with all responsibilities transferring to other Directorates in 2011/12. Management of operational activities transferred in March 2011 in preparation for these changes. All Budgets are currently being reworked in order to effect these changes. The service area budgets have been subject to changes in the period which will need to be tracked but as this is not currently available major variances are reported at the Directorate level. Annual Budget is £23,824m with out turn £337k lower at £23.487m which is an improvement of £44k from last month. £203k of delayed expenditure has also been identified which will need to be carried forward as an earmarked reserve for expenditure in 2011/12. In addition due to the introduction of International Financial Reporting Standards (IFRS) this year £1.183m of Grant income will be recognised in the 2011/12 Statement of Accounts and also carried forward as an earmarked reserve for expenditure in 2011/12.</p> <p>£255k of the major variances for the year is estimated to have an on-going benefit to the Directorate and are analysed below.</p>			
Main Variances			
Service Area	Total Variance £'000	Explanation	
Environmental Services & Quality	(200)	Major contracts for Waste disposal, Grounds maintenance, highways maintenance and street cleansing are in place with Enterprise plc with an estimated value of £15m per annum. Profit share arrangements are in the contract and income to December 2010 is currently agreed at £203k, subject to enterprise external audit. Income of £138k for 2008/09 has been agreed and paid which offset the indexation cost increase reported last month.	
Environmental Services & Quality	(100)	Cremator and Cemetery income continued to improve with final income of £125k above budget. Cost increases of £50k for Grounds maintenance and utility costs supported this activity. Registrar's income also improved and returned to levels recorded in 2007/08 and 2008/09. Trend analysis suggests this improvement will continue at a value of £25k.	
Transport & Planning	60	The Heart of Slough project has revenue implications for the Bus station and residential properties on Windsor Road. Rent income has reduced and is unlikely to be replaced in the medium term. Development of Windsor Road is currently being considered.	
Public Protection	(15)	Changes to the Licensing of private hire operators were introduced in 2010/11 with growth costs of £18k in submission G10 GBE accepted by PPRG. No impact has been registered on income and the growth bid is being	

		returned accordingly.
Sub - Total	(255)	Variances with ongoing benefit to the Directorate
Directorate	11	Variances across all services
Total	(244)	Major variances
HRA		
<p>The Housing Revenue Account is showing an underspend of £523K. An in-year surplus of £213k on the Housing Revenue Account (HRA) was approved by Cabinet for 2010/11. The latest projection indicates an outturn surplus of £523K which is a favourable movement of £311K since the previous month.</p>		
Main Variances		
<p>(£1072K) underspend on the budgeted for management fee i.e. surplus management fee returned from the ALMO</p>		
<p>(£300K) underspend on environmental improvements due to the programme being delayed. This programme will now commence in June 2011</p>		
<p>(£800K) underspend – technical accounting adjustment on the depreciation</p>		
<p>£1250K overspend – RCCO for decent homes capital expenditure. RCCO is a revenue contribution to capital expenditure.</p>		
<p>£539K overspend – This is where we have carried out statutory capital expenditure on assets that we don't own – It is the equivalent to deferred charges and we must contribute this from our revenue budget.</p>		

Education & Children's Services

Directorate:	Education and Children's Services		Period - 12	March 2011
<p>Overall Directorate Summary: The Directorate's net controllable budget for 2010/11 before appropriations to capital and reserves was £24.373m, which includes a reduction of £468k in respect of agreed in year cuts. After appropriations the net controllable budget is £17.090m and the final net outturn position is £16,081, a saving of £1.009m before any carry forwards required. Carry forward requests for work that has been delayed totalling £398k mean the adjusted position is a saving of £611k which is a favourable movement of £130k on that reported last month.</p>				
Main Variances				
Service Area	Total Variance £'000	Explanation		
Children and Families	555	<p><u>Background / strategy:</u> There has been continuing pressure on the budget in Children and Families due to the number of looked after children which has been subject to volatility. The budget pressure is due to a combination of placement costs rising because more younger children have been admitted to care which has a knock on effect for other services including court fees and contact visits. In response to this a thorough review of placement costs has taken place aligned to more rigorous forecasting. Work has been undertaken to rigorously check all admissions to care and consider alternative arrangements where possible; to make savings to bring down the overspend in Children and Families; and use one-off savings in other areas of the Education and Children's Services budget to offset the projected overspend as a result of the rise in the number of looked after children.</p> <p>This position is inevitably not sustainable and all measures to check alternatives to admissions to care and opportunities to reducing placement costs have been undertaken to ensure that appropriate safeguards are maintained whilst maximising value for money. Whilst this has produced some release of pressure the continued net increase in the overall client base and its associated cost is subsuming any savings that this strategy has provided.</p> <p><u>New This month:</u> An overall net pressure of £125k has been identified which is comprised of the following; A vacancy in the Independent Reviewing Officer team has been covered by an agency member of staff in order to carry out the statutory responsibilities of the team at a time when child protection numbers are rising and therefore agency costs have increased by £25k. Late notification of an increase in Childcare Lawyers costs have added £50k to the overall Children & Families pressure. An analysis of charges and disbursements shows that 36% of total costs occurred during the final 2 months of the year mainly comprising Court, Expert and Counsels fees. Continued work to identify the use of Sure Start grant has resulted in additional savings of £85k. The cost of agency staff within the CIN and Referral & Assessment teams has been lower than expected but has been offset by increases in staff costs within the Independent Reviewing team saving £33k overall. Additional advertising for foster carers and additional subscriptions to fostering organisations to access support services for foster carers have increased costs by £10k. The end of year reconciliation of Internal Foster care placements has identified payment packages that straddle the financial years which has transferred £44k of spend previously reported in 2011/12 into the current financial year. The grant expectation for Asylum Seeking children has been aligned to reflect historic reductions imposed by the UK Border Agency (UKBA) based on their</p>		

		<p>eligibility assessment of clients which reduces the departments grant expectation by £102k. Further review of eligibility criteria will take place to align SBC eligibility expectations with that of the UKBA. Other minor variances make up the balance of £12k additional pressure reported this month.</p> <p>Previously reported: Details of the previously reported pressure of £410k can be identified in earlier reports but comprises pressures of £1,140k mainly due to rising client numbers, extensions to placements and changes in the 'type' of placement across Looked After settings and £354k in respect of the Contact Service have been offset by an underspend of £734k across other services including Adoption Allowances, Childcare Lawyers and the cost of Leaving Care and the application of £350k Sure Start grant.</p>
Youth	-218	<p>New This Month: As the service moves away from the historic provision of youth support works into a more targeted service provision the lead in time required to make this transition for the commencement of 2011/12 has reduced spend during the latter stages of 2010/11. In addition the estimated level of transition works for accommodation adaption's did not materialise at the level estimated. Together these have resulted in further savings of £70k.</p> <p>Previously reported: A saving of £34k has been identified from financial provision set aside for payments due that have been disputed by the service. Due to the time elapsed and changing circumstance of the "creditors" and that no contact has been received from the creditor for some time, the risk of liability is deemed by the responsible officer to be very low and that the provision can be released. The level of youth activity planned for the spring term has been reduced as part of the preparation for the targeted youth service, due to be implemented from April 2011. This includes a saving against Positive Activities for Young People of 95k. The Integrated Youth Support Service will be phased in during 2011-12 and will offer targeted services to young people, including the information, advice and guidance formerly the responsibility of the Connexions Service.</p>
Inclusion	-249	<p>New This Month: A small reduction in the demand for commissioned work from the Children's Fund has reduced costs by £13k. Within the Service for Children with LDD a saving of £6k has been identified as the department awaits the finalisation of staff appointments to vacant posts. In addition to this further savings of £8k have been made through generation of income from officer time supporting a South East regional group for supporting children with SEN. A commissioning arrangement with an external agency to procure children's welfare services which did not meet the specified outcomes and was therefore not recommissioned during the latter stages of the financial year and has saved £25k.</p> <p>Previously reported: Reduced client activity based upon need across all services supporting children with disabilities has saved £154k. Staff vacancies within Children with Learning Difficulties & Disabilities and within the Young People's Substance misuse team have saved £37k.</p>
Raising Achievement	-351	<p>New This Month: Savings from the Excellence in Clusters budget used to offset pressures in school improvement are now identified in the Schools ABG Services section below and has transferred the previously reported saving of £41k as a result. These are offset by savings against the Home to School transport budget £16k arising from a lower than expected final level of transport days / journeys. The final level of fee income from provision of Sure Start services is £35k greater than expected.</p> <p>Previously reported: A saving of £61k has been identified within Home to School Transport due to the renegotiation of contracts offset by 5 additional pupils accessing the service. A saving of £120k on Youth Opportunity funding has been identified, mainly due to the removal of the ring fencing restriction and ability to offset against core expenditure. Innovative use of Sure start grant to offset officer time within the Early Years service has saved £95k. The deletion of posts and a vacancy arising from maternity leave has resulted in savings of £87k, though this has been offset by a net pressure of £41k within the School Improvement Service due to a shortfall in income generation.</p>
Strategic Support	-228	<p>New This Month: The final outturn for department wide costs such as printing, postage, CRB checks is lower than estimated producing a final saving of £20k. Other minor variances across this service area comprise the remaining £14k saving.</p>

		<p>Previously reported: As part of the staffing strategy 1% of the staffing budget has been held as a contingency by the Director with the intention of contributing towards the rising pressure within Children and Families, particularly LAC. It has been agreed this month that the balance of £103k can be declared as a saving.</p> <p>Reduced activity levels in accessing the Assessment Centre for the provision of education need assessment for children arriving from abroad will save £50k. A saving of £30k based on the current level of liability for teacher's premature retirement payments is expected.</p>
Schools (ABG Services)	-119	<p>New This Month: A previously reported underspend within Raising Achievement of £41k in respect of savings from Excellence in Clusters should be identified here. This adjustment is also identified in Raising Achievement above. Savings within the Behaviour and Attendance team of £14k from cancellation of training (£6k) and those arising from a vacancy where backfill arrangements were not required (£8k).</p> <p>Actual expenditure on occupational therapy equipment for children was lower than estimated saving £18k.</p> <p>Previously reported: The Excellence in Cluster Coordinator has been seconded to the vacant Head of Standards post from 1st September until the end of the financial year; the Coordinator post will not be back filled saving a one-off £43k.</p>
	-611	Total Variance

TABLE 1 – Analysis of Variances by Division of Service

Service Area	Budget £'000	C/fwd request £'000	Revised Budget £'000	Outturn £'000	Variance £'000	Previous £'000	Change £'000
Children & Families (C&F)	11,025	-10	11,015	11,500	555	410	145
Youth	1,690	-66	1,624	1,398	-218	-152	-66
Inclusion	3,664	-50	3,614	3,322	-249	-192	-57
Raising Achievement (RA)	4,124	-16	4,108	3,719	-351	-321	-30
Berkshire Sub Regional Group (BSRG)	241	-27	214	214	0	0	0
Strategic Support	3,118	-80	3,038	2,821	-228	-183	-45
Schools ABG Services (Sch ABG)	848	0	848	729	-119	-43	-76
DSG	-337	0	-337	-337	0	0	0
Total	24,373	-249	24,124	23,496	-611	-481	-130