

Summary Variance Analysis

Directorate:	Customer and Transactional Services	Period 08	November 2011
Main Variances			
Service Area	Change £'000	Explanation	
	151	Variance reported last month	
Information Technology	0	No change	
Customer Service Centre	26	Income from E-government Project budgeted for in error.	
Total ICT and Information Technology	0	No change	
Benefits, Council Tax and NNDR	0	No change	
Transactional Finance	0	No change	
Transactional HR and Payroll	0	No change	
Logistics Team	0	No change	
Strategic Management	0	No change	
	177	Total Variance	

Appendix B (Cont.)

Directorate:	Resources and Regeneration	Period 08	November 2011
Main Variances			
Service Area	£'000	Explanation	
Management Unit	(482)	Proposals for senior management restructure in the Directorate have been approved for the 2012/13 Budget and in year savings of £82k will now be realised.	
Finance and Audit	(233)	Transformation contingency established in 2010/11 of £128k has now been released. Revised structure is now in place and recruitment activity for senior positions is expected to commence in January 2012.	
Professional Services & monitoring officer	(137)	Transformation contingency established in 2010/11 of £123k has now been released.	
Transport & Planning	(42)	Minor efficiencies identified in the period, £3k.	
Strategic Housing	(3)	Consultation on 2012/13 savings and a planned management restructure have commenced.	
Environmental Services & Quality	49	Examination of the Enterprise contract continues to be a high priority particularly in respect of indexation allowances and potential efficiency savings. Waste management costs continue to be a cause for concern and an analysis of the overall budget is being carried out to determine the extent of potential pressure on this budget and mitigation from other areas which will be completed in the December reporting cycle.	
Property Services	53	Transformation contingency established in 2010/11 of £81k has now been released. Other savings of £6k have been identified in the period. Disposal costs are increasing and may create pressure on the budget. An exercise is in progress to determine the extent of the potential pressure which will be completed in the December reporting cycle. Consultation on 2012/13 savings and a planned management restructure have commenced.	
Total	(795)	Forecast Variance	

Appendix B (Cont.)

Directorate:		Resources & Regeneration Housing Revenue Account	Period 08	November 2011
Main Variances				
Area	Variance £'000	Explanation		
Income	106	Minor adjustments of £10k to the forecast income due to decant of residential properties in Britwell.		
Repairs & Maintenance	(227)	Examination of the Interserve contract continued in the period. Actual cost data is being reworked in line with Budget requirements to assist the planned cost reduction programme.		
Supervision & Management	(102)	Further employee cost reductions in respect of the new structure have been realised.		
Pension Cost Adjustment	76	FRS 17 adjustment from the final ALMO accounts		
Special Services	(59)	£1k of employee cost savings have been identified in the period mainly in the supported housing function which is to be restructured in 2012/13.		
Housing Subsidy	10	Final interest rates in 2010/11 reduced subsidy on borrowing costs for that year.		
Increase/Decrease in Provision for Doubtful Debts	80	No change from last period, however additional actions have been introduced with the aim of improving collection rates before the end of the financial year.		
Capital Charges	0	Due to continued internal borrowing these costs maybe lower for the year which would also result in lower subsidy.		
Revenue contribution to the Capital programme	0	The capital programme is currently being reviewed and slippage has been identified. The overall costs have confirmed within budget but contingency is necessary going forward.		
Total	(116)	Total Variance		

Appendix B (Cont.)

Directorate:		Chief Executive	Period 08	November 2011
Main Variances				
Service Area	Total Variance £'000	Explanation		
Chief Executive's Office	(25)	New This month: No Variance reported this month. Previously Reported: Vacancies held in this area pending review of the service.		
Communications	0	New This month: No Variance reported this month. Previously Reported: No Variance reported this month.		
Policy	5	New This month: No Variance reported this month. Previously Reported: No base budget for evening meeting allowance payments and the need to engage an interim scrutiny officer.		
	(20)	Net Variance		

Appendix B (Cont.)

Directorate:	Community & Wellbeing	Period 08	November 2011
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Service Area	Variance £'000	Explanation																																											
Community Services and Adult Social Care	+63	<p>This month: +£63k – Movement of +£15k this month due mainly to higher projected spend on Legal Fees.</p> <table border="1"> <thead> <tr> <th>Service Area</th> <th>Budget £'000</th> <th>Outturn £'000</th> <th>Variance £'000</th> <th>Change £'000</th> </tr> </thead> <tbody> <tr> <td>Safeguarding and Governance</td> <td>216</td> <td>213</td> <td>-3</td> <td>5</td> </tr> <tr> <td>ASC Mgmt & Business Support</td> <td>618</td> <td>548</td> <td>-70</td> <td>-4</td> </tr> <tr> <td>Access & Long Term I & S</td> <td>2,437</td> <td>2,290</td> <td>-147</td> <td>28</td> </tr> <tr> <td>Re-ablement & Directly Provided</td> <td>4,485</td> <td>4,454</td> <td>-31</td> <td>41</td> </tr> <tr> <td>Mental Health</td> <td>3,804</td> <td>3,893</td> <td>89</td> <td>1</td> </tr> <tr> <td>Commissioning Budgets</td> <td>16,087</td> <td>16,312</td> <td>225</td> <td>-55</td> </tr> <tr> <td>Total</td> <td>27,647</td> <td>27,710</td> <td>63</td> <td>15</td> </tr> </tbody> </table> <p>Previous Variance: +£48k – Budget pressures due to Meals on Wheels, Residential & Gurney House savings not realised but offset by significant income gains and averting planned Learning Disability residential placement.</p>				Service Area	Budget £'000	Outturn £'000	Variance £'000	Change £'000	Safeguarding and Governance	216	213	-3	5	ASC Mgmt & Business Support	618	548	-70	-4	Access & Long Term I & S	2,437	2,290	-147	28	Re-ablement & Directly Provided	4,485	4,454	-31	41	Mental Health	3,804	3,893	89	1	Commissioning Budgets	16,087	16,312	225	-55	Total	27,647	27,710	63	15
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Culture & Skills	-185	<p>This month: -£185k – New savings of -£9k due to reduced expenditure now expected on the employment and enterprise service.</p> <table border="1"> <thead> <tr> <th>Service Area</th> <th>Budget £'000</th> <th>Outturn £'000</th> <th>Variance £'000</th> <th>Change £'000</th> </tr> </thead> <tbody> <tr> <td>Lifelong Learning</td> <td>531</td> <td>523</td> <td>-7</td> <td>-4</td> </tr> <tr> <td>Library Service</td> <td>2,180</td> <td>2,185</td> <td>4</td> <td>0</td> </tr> <tr> <td>Culture & Sports</td> <td>1,254</td> <td>1,161</td> <td>-92</td> <td>0</td> </tr> <tr> <td>Employment & Enterprise</td> <td>247</td> <td>246</td> <td>0</td> <td>-10</td> </tr> <tr> <td>Management</td> <td>195</td> <td>201</td> <td>6</td> <td>6</td> </tr> <tr> <td>Community Services</td> <td>285</td> <td>190</td> <td>-95</td> <td>0</td> </tr> <tr> <td>Total</td> <td>4,692</td> <td>4,507</td> <td>-185</td> <td>-9</td> </tr> </tbody> </table> <p>Previous Variance: -£176k – Savings due to unneeded carried forward budget for Free Swimming plus savings in the Community Services.</p>				Service Area	Budget £'000	Outturn £'000	Variance £'000	Change £'000	Lifelong Learning	531	523	-7	-4	Library Service	2,180	2,185	4	0	Culture & Sports	1,254	1,161	-92	0	Employment & Enterprise	247	246	0	-10	Management	195	201	6	6	Community Services	285	190	-95	0	Total	4,692	4,507	-185	-9
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Personalisation, Commissioning & Partnerships	+44	<p>This month: +£44k – Movement of +£11k this month due to mainly revised expenditure on the Voluntary Organisation service.</p> <table border="1"> <thead> <tr> <th>Service Area</th> <th>Budget £'000</th> <th>Outturn £'000</th> <th>Variance £'000</th> <th>Change £'000</th> </tr> </thead> <tbody> <tr> <td>Voluntary Organisations</td> <td>649</td> <td>605</td> <td>-44</td> <td>17</td> </tr> <tr> <td>Contracts & Procurement</td> <td>229</td> <td>194</td> <td>-34</td> <td>26</td> </tr> <tr> <td>Supporting People</td> <td>3,399</td> <td>3,631</td> <td>232</td> <td>-27</td> </tr> <tr> <td>Transformation Grant</td> <td>487</td> <td>389</td> <td>-98</td> <td>7</td> </tr> <tr> <td>Strategic Commissioning</td> <td>336</td> <td>325</td> <td>-11</td> <td>-11</td> </tr> <tr> <td>Total</td> <td>5,101</td> <td>5,145</td> <td>44</td> <td>11</td> </tr> </tbody> </table> <p>Previous Variance: +£33k – budget pressure due to significant slippage on the planned savings for on Supporting People, this is partly offset by uncommitted funds in the Transformation Grant programme, savings on</p>				Service Area	Budget £'000	Outturn £'000	Variance £'000	Change £'000	Voluntary Organisations	649	605	-44	17	Contracts & Procurement	229	194	-34	26	Supporting People	3,399	3,631	232	-27	Transformation Grant	487	389	-98	7	Strategic Commissioning	336	325	-11	-11	Total	5,101	5,145	44	11					
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the Voluntary Organisations and Contracts & Procurement budgets.

Public Protection

-133

This month: -£133k – Movement – -£146k – New under spend of £448k reported this month, of this **£302k** will be recommended for earmarked reserve. This leaves an under spend of **£133k**, a favourable movement of **£146k** since last month. The proposed earmarked reserve is for the following;

Detail	£'k	Reason for Request
Safer Neighbourhoods Initiative	83	<p>It is expected that that there will be loss of funding for the following posts:</p> <ul style="list-style-type: none"> ASB Victims Champion £30k SSP Partnership & Mapping Post £13k Crisis fund £40k (this has been requested by the SSP in the event of unforeseen circumstance -spikes in crime, riots etc) <p>Please note - the budget is allocated by the Safer Slough Partnership and not the Community Safety team. These funds are held on behalf of the SSP.</p>
Pool Treatment Budget	190	<p>It is anticipated that there will be at least a 5% reduction in grant income for the Pooled Treatment Budget. This could potentially be more as the formula for allocation for grant has not yet been agreed.</p> <p>In additional there has been a 28% reduction in the last two years in the Drug Intervention Programme Budget (15% 10/11, 13% 11/12) and further reductions are anticipated which again could be quite substantial.</p> <p>Carrying forward this sum will allow for the continuation of important programmes whilst permanent reductions are worked on to permanently address the ongoing shortfall.</p> <p>If the cuts are not as significant as anticipated the funding carried forward will be used to increase capacity within the services to meet areas identified as requiring additional resources.</p>
Implementing Respect Programme	16	Delays to this year programme means that this money will be required to address commitments delayed until next year.
Family Intervention Programme	11	Costs associated with the restructure of this team will be incurred next year. These funds which were to meet these costs will be needed next year when

			this process is completed.			
		Total	302			
		Service Area	Budget £'000	Outturn £'000	Variance £'000	Change £'000
		Management	118	127	10	0
		Drugs & Community Safety	1,517	1,099	-116	-136
		Neighbourhood Enforcement	1,091	1,067	-24	-3
		Food Safety & Business Support	330	334	4	0
		Licensing	-157	-157	0	0
		Trading Standards	355	350	-5	-7
		Total	3,254	2,820	-133	-146
		Previous Variance: £13k - This result from the reduction in SP Grant for the Careline Service causing a pressure of £40k this is offset by various savings elsewhere totalling approximately £32k resulting in the net pressure of £8k.				
		This month: -£59k – Movement – £9k – Further release of funds from earmarked reserve now no longer needed.				
		Service Area	Budget £'000	Outturn £'000	Variance £'000	Change £'000
		Procurement Team	211	187	-24	28
		Carbon Energy Management	48	13	-35	16
		Total	259	200	-59	-9
		Previous Variance: -£9k – Savings arising from the delay in new staff joining this team plus most of funds carried over from 10/11 is now no longer needed.				
		This month: -On Target. Movement - No changes, this month.				
		Service Area	Budget £'000	Outturn £'000	Variance £'000	Change £'000
		Total	935	935	0	0
		Previous Variance: - On Target				
TOTAL	-270					

Appendix B (Cont.)

Directorate:	Education and Children's Services	Period 08
Change in Variance this month		
Service Area	Change £'000	Explanation
	0	Variance reported last month
Children and Families	277	<p><u>New this Month:</u> The Looked After Children (LAC) budgets continue to be under severe pressure. This month's projections are based on the LAC cohort as at the end of November and projected end dates at that point in time. No forecast is included for any changes between the end of November and 31 March.</p> <p>Following finalisation of the Safeguarding Improvement Plan, review of additional support and capacity within existing budgets, the contingency budget to support the plan has been reduced to £167k. Changes arising from this have been reflected in the projections to the end of November.</p> <p>Children Looked After (CLA): The projection for children looked after includes all known placements at the end of November based on planned end dates at that point in time. No forecast is included for any changes between the end of November and 31 March.</p> <p>Changes in the projection and explanations are continuing to be reported on a monthly basis until Directorate and finance officers are confident that robust forecasts can be made. Detailed work on the Family Placement Service Gold Project (sustainable looked after children) approved by Members during October has now started.</p> <p>The overall projection for CLA placements has increased by £131k.</p> <p><u>External fostering placements</u> – small additional projected overspend (£15k) largely due to extensions in weeks of care being provided.</p> <p><u>Internal Fostering placements</u> - use of internal fostering capacity is being maximised, which has resulted in the under spend being projected to reduce by £35k.</p> <p><u>External Residential placements</u> – additional projected overspend (£81k) due to an additional placement and two extensions / rate increases due to complexity.</p> <p>Commissioning and Social Work: The increase in the projected overspend in this area (£181k) arises from the review of the financial implications of the Safeguarding Improvement Plan. The revised plan will be submitted to Members shortly. Major changes are additions in respect of (i) a Group Manager post (£53k), additional IRO audit work (£17k) and deep dive audits (£5k) and changes in funding (to core, Directorate budgets) for Interim staff covering substantive posts and IRO staffing.</p>

Family Support Services: Small under spends are now being projected for the Interpreting service (-£10k due to lower level of service usage) and Section 17 (-£20k due to a reduced level of activity).

Other Children & Families: A small additional projected under spend (£5k) on the family placement service due to reduced running cost is now being projected.

Previously Reported:

Commissioning and Social Work: Additional costs of an interim Assistant Director (£70k), increased IRO cover (£45k), the cost of the interim Corporate Parenting Manager (£23k), the Local Safeguarding Board Audit Peer Review (£25k), the cost of the chair and safeguarding advisor for the peer review (£25k), the cost of a Performance Improvement and Quality Control Officer (£31k) and other staffing costs arising from the recent Ofsted Inspection (£12k) are funded from a Corporate Contingency of £231k in respect of the Safeguarding Improvement Plan.

A pressure of £25k has been identified within the Contact Team due to additional costs in respect of rent and travel expenses.

Children Looked After:

The previously reported projection for children looked after included all known placements at the end of October based on planned end dates at that point in time. No forecast was included for any changes between the end of October and 31 March.

External fostering placements – projected overspend due to rising numbers of children and weeks of care being provided.

Internal Fostering placements - all available internal foster places (55) are occupied so an under spend is projected on this budget.

External Residential placements – projected overspend due to rising number and complexity of placements.

Secure Accommodation - there is no budget provision as there has been little or no activity in recent years. However since 1 April there have been 5 short to medium term placements; 4 remand clients and 1 welfare client.

Pathways

A small overspend on the cost of personal need has been identified.

Family Support Services

Residence orders

Additional costs have been identified within Section 17 and FAST, mainly due to clients moving from internal fostering to Special Guardianship, partially offset by a small saving on fees within Family Group conferencing/Family Placement service.

Other Children and Family Services: Fewer children than anticipated will have been placed with adopters by

		<p>the end of this financial year. The financial impact in 2011-12 is two-fold (i) adoption allowances are projected to under spend and (ii) children remain in more expensive foster placements contributing to the external foster placement projected overspend.</p> <p>Changes in any type of CLA placement can and does have an impact throughout the system. In financial terms, this ripple effect is reflected in the spending pressures and explanations of changes in variances.</p>
Youth	-228	<p><u>New this Month</u> The Integrated Youth Service (IYS) is being established during the current financial year as approved by Cabinet in March. Initially, £228k was set aside for transitional support. Costs arising from the transition, including staffing reorganisations, are now being accommodated within existing budgets. It is therefore now possible to offer up the transitional support budget £228k as a saving.</p> <p><u>Previously Reported</u> YOT: A £34k pressure has been identified within the Youth Offending Team accommodation budget in respect of anticipated cost of new service charge.</p>
Inclusion	0	<p><u>Previously Reported:</u> Children with Disabilities: Recent developments suggest that there is now a strong likelihood of pressures on the Children with Disabilities budget during 2011-12 related to costly additional external placements which are becoming unavoidable. One external placement has now been made through the courts and another placement is proceeding related to safeguarding. The budget is being closely monitored.</p>
Raising Achievement	-363	<p><u>New this Month:</u> £363k of savings has been identified within Early Years, principally due to delays in recruitment and projects. The recruitment campaign for operational posts which was undertaken in September / October has been partially successful. There is a recruitment drive to fill remaining vacant posts until 31st March 2012. Invitations to tender are now under way for consultants to undertake work as part of the EYFS early intervention strategy and it is expected that this work will commence in January. £50k projected saving is due to a lower number of referrals for 2 year old early education places than anticipated. Work is ongoing to raise awareness with partner agencies to ensure that all eligible children are identified and referred.</p> <p><u>Previously Reported:</u> A saving of £32k has been identified within the salary budget due to the deletion of a post. Revaluation of the transport requirement for the new term has identified a saving of £30k within Home to School Transport.</p>
Strategic Management,	-166	<p><u>New this Month:</u> Final allocation of the Council's EIG allocation has</p>

<p>Information and Resources</p>		<p>increased the budget by £68k and there are no plans to allocate this during 2011-12.</p> <p>Staff vacancy savings of £29k within the Performance and Management Team, previously flagged up as an emerging opportunity subject to a review of the team, can now be flagged up as a one-off saving. In addition a detailed analysis of IT expenditure identifies a further £6k of savings.</p> <p>A saving of £16k based on the current level of liability for teacher's premature retirement payments is expected.</p> <p>Additional savings (£47k) have also been identified in Directorate Support Costs as anticipated commitments will now materialise.</p> <p>Previously Reported:</p> <p>In order to mitigate the impact of the additional pressures in the Children Looked After placement budgets, the staffing contingency budget (£120k) has been released. The release of this contingency at this point in the financial year could impact on the ability of the directorate to respond to any future pressures.</p> <p>In addition following continued close scrutiny of opportunities within all budgets in the Directorate, additional savings (£220k) have been identified within Directorate Support Costs.</p> <p>One-off grant funding opportunities (£232k), unallocated Early Intervention Grant (£232k) and a saving through keeping a post vacant (£15k) have been identified to support the pressures on the directorate's budget.</p> <p>A delayed recruitment to School Planning Officer post which became vacant in July saves £6k.</p> <p>Additional rental income received from Langley academy site controllers house totals £8k and there will be a £3k under spend on the repairs budget.</p> <p>Scaling back on targeted services in order to support reactive pressures around the placement of Looked After Children saves £58k.</p> <p>Information, Performance and Review:</p> <p>The level of schools buy back for the provision of Education Management System (EMS) support has been greater than anticipated and has resulted in increased income of £34k. Additional IT expenditure anticipated (£30k) in respect of a new server and IT support.</p>
	<p>-480</p>	<p>Total Variance</p>