

Summary Variance Analysis

Directorate:	Customer & Transactional Services	Period – 9	December 2011
Main Variances			
Service Area	Total Variance £'000	Explanation	
	177	Variance reported last month	
Information Technology	(27)	Savings identified to mitigate SAVVIS costs	
Customer Service Centre	96	Additional costs of recruitment of 9 customer service advisors and recognition that budgeted unallocated savings will not be fully achieved	
Benefits, Council Tax and NNDR	(279)	Higher than budgeted admin grant to be received and some small additional savings	
Transactional Finance	41	Transfer of Accounting Technicians budget but supervisor post in establishment but excluded from budget	
Transactional HR and Payroll	(104)	Savings from two vacant posts. Costs of Payroll and Pensions Manager coded to Strategic Management	
Logistics Team	(29)	Recognition that two vacant posts will not be filled this year	
Strategic Management	197	Some Management Team budgets held elsewhere in directorate and need to be vired. Recognition that budgeted unallocated savings will not be fully achieved.	
	71	Total Variance	

Directorate:	Resources and Regeneration	Period - 9	December 2011
Main Variances			
Service Area	£'000	Explanation	
	(795)	Variance reported last month	
Management unit	(302)	Income £190k, Employee cost £103k, Efficiencies £9k	
Finance & Audit	0		
Professional Services	(12)	Employee costs	
Transport and Planning	202	Member priorities £300k, Concessionary fares (£50k), income (£50k), other £2k	
Strategic Housing	(10)	Supplies & Services	
Environment Services	317	Trade waste income £200k, waste disposal £117k	
Property Services	96	Commercial property	
	(504)	Total Variance	

Appendix B (Cont.)

Directorate:	Resources & Regeneration – Housing Revenue Account	Period - 9	December 2011
Main Variances			
Area	Variance £'000	Explanation	
	(116)	Total Variance	
Income	0	Britwell properties decant due to the planned Regeneration project	
Repairs & Maintenance	(74)		
Supervision & Management	(127)	Employee costs	
Special Services	0	Employee costs	
Housing Subsidy	0		
Depreciation & Impairment of Fixed Assets	0		
Increase/Decrease in Provision for Doubtful Debts	0		
Capital Charges	0		
Revenue contribution to the Capital programme	0		
	(317)	Total Variance	

Directorate:	Chief Executive	Period – 9	December 2011
Main Variances			
Service Area	Total Variance £'000	Explanation	
	(20)	Variance reported last month	
Chief Executive's Office	0		
Communications	0		
Policy	(25)	There is currently £20k unallocated spend at this stage. The under spend is provisionally offered as an in year saving. However, due to the unpredictable nature of the demands on this service it remains a possibility that this sum will be required.	
	(45)	Total Variance	

Directorate:	Community & Wellbeing	Period 9	December 2011
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Service Area	Variance £'000	Explanation																																								
Community Services and Adult Social Care	(115)	This month: +£115k – Movement of +£52k this month due mainly to revised forecast for the Supported Living Service. This was previously expected to be closed with no ongoing costs. The latest review reveals that although one of the homes will close as planned there will be some extra costs continuing until the rest of the year to the value of £49k.																																								
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Previous Variance: +£63k – 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.																																										
Culture & Skills	(211)	This month: -£211k – New savings of -£26k due to reduced commitments on the Culture on Sports service.																																								
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Previous Variance: -£185k – Savings due to carried forward budget for Free Swimming plus savings in Community Services.																																										
Personalisation, Commissioning & Partnerships	(410)	This month: -£410k (before allowing for an earmark reserve request of £487k) – Movement of -£454k this month due to the fact the Transformation Grant budget will now not be spent in this year but will now be required for commitments over the next 2 years. This Grant was not expected to be received this year and was only announced very late in the budget planning process.																																								
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Previous Variance: +£45k – budget pressure due to significant slippage on the planned savings for on Supporting People, this is partly offset by savings on the Voluntary Organisations and Contracts & Procurement budgets.																																										
Public Protection	(456)	This month: -£456k (before allowing for Earmarked reserve request of £302k) This underspend is due to lower commitments against the external funding for the Drug and Alcohol Team. This funding for this service is expected to be reduced by up to 30% next year hence the request for the earmark reserve. The monthly – Movement of – £21k – is due to lower staff costs.																																								
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			£'000	£'000	£'000	£'000
		Management	307	373	11	2
		Drugs & Community Safety	730	787	-438	-20
		Neighbourhood Enforcement	0	0	-37	-12
		Food Safety & Business Support	293	178	6	2
		Licensing	2,639	2,798	-8	-7
		Trading Standards	-30	-59	9	15
		Total	3,939	4,077	-456	-22
		Previous Variance: -£434k - This is due to lower commitments on the Drugs & Community Safety Service due to lower commissioning costs and lower than budgeted staffing costs on the Neighbourhood Enforcement Service.				
		This month: -£58k – Movement – £1k – Largely unchanged from last month.				
			Budget	Outturn	Variance	Change
		Service Area	£'000	£'000	£'000	£'000
		Procurement Team	211	188	-23	1
		Carbon Energy Management	48	13	-35	0
		Total	259	201	-58	1
		Previous Variance: -£59k – 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.				
			Budget	Outturn	Variance	Change
		Service Area	£'000	£'000	£'000	£'000
		Total	352	352	0	0
		Previous Variance: - On Target				
TOTAL	(1,020)					

Directorate:	Education and Children's Services	Period 09
Change in Variance this month		
Service Area	Change £'000	Explanation
	0	Variance reported last month
	(480)	Variance reported last month
Children and Families	(1)	<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 December and projected end dates at that point in time. No forecast is included for any changes between the end of December 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 December.</p> <p>Children Looked After (CLA): The projection for children looked after includes all known placements at the end of December based on planned end dates at that point in time. No forecast is included for any changes between the end of December 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.</p> <p>The overall projection for CLA placements has increased by £1k</p> <p><u>External fostering placements</u> – there is an additional projected overspend of £48k due to 4 new placements (£45k) and 4 extensions (£35k) offset by 5 clients who have left returning home (-£32k).</p> <p><u>Internal Fostering placements</u> - a small pressure of £4k has been identified this month due to 5 new placements (£15k) offset against savings from 4 clients moving to residence orders (-£9k) and 2 clients returning home (-£2k).</p> <p><u>Secure Accommodation</u> – A small pressure of £6k due to 2 new starters.</p> <p><u>External Residential placements</u> – A saving of £53k due to a reduction in length of 7 placements.</p> <p><u>Home from Home respite care</u> – A saving of £6k due to a lower level of spend on personal needs than anticipated.</p> <p><u>Previously Reported:</u></p> <p>Commissioning and Social Work: The Safeguarding Improvement Plan is funded by a Corporate Contingency of £167k, costs as follows; Group Manager post (£53k), additional IRO cover (£17k), the Local Safeguarding Board Audit Peer Review (£25k), the cost of the chair and safeguarding advisor for the peer review (£28k), the cost of a Performance Improvement and Quality Control Officer (£26k), audit project work (£13k), and deep dive audits (£5k).</p> <p>A pressure of £25k has been identified within the Contact Team due to additional costs in respect of rent and travel expenses.</p> <p>Children Looked After: The previously reported projection for children looked after included all known placements at the end of November based on planned end dates at that point in time. No forecast was included for any changes between the end of November and 31 March.</p>

		<p><u>External fostering placements</u> – projected overspend due to rising numbers of children and weeks of care being provided.</p> <p><u>Internal Fostering placements</u> - all available internal foster places (55) are occupied so an underspend is projected on this budget.</p> <p><u>External Residential placements</u> – projected overspend due to rising number and complexity of placements.</p> <p><u>Secure Accommodation</u> - 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.</p> <p><u>Pathways</u> A small overspend on the cost of personal need has been identified. Detailed work on the Family Placement Service Gold Project (sustainable looked after children) approved by Members during October has now started.</p> <p>Family Support Services <u>Residence orders</u> 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. Small underspends are projected for the Interpreting service (-£10k due to lower level of service usage) and Section 17 (-£20k due to a reduced level of activity).</p> <p>Other Children and Family Services: Less children than anticipated are being placed with prospective adopters. The financial impact in 2011-12 is two-fold (i) adoption allowances are projected to underspend 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	(172)	<p><u>New this Month</u> Further savings of £313k have been identified in respect of the Youth Service. The consultation on the staffing restructure of the Integrated Youth Service has completed the first stage and is about to start the second stage; this involves redundancies for both full time staff and sessional workers who currently deliver universal services. Until the restructure is complete, new recruitment to services has not taken place on the scale anticipated and has also been delayed due to new government guidance and potential external commissioning. In addition there has been the early effect of actions put in place to achieve 2012.13 savings targets. £175k is being put forward as a carry forward request to fund redundancies emerging from these changes. The previously identified service charge pressure within YOT will now be contained within the service saving £34k.</p> <p><u>Previously Reported</u> Youth: 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. 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	(154)	<p><u>New this Month:</u> <u>Inclusion Strategy:</u> A review of the staffing costs within Children with LDD has identified a saving of £50k, due to 4 staff vacancies offset by the cost of agency staff</p>

		<p>and 1 new leaver in February.</p> <p>Children with Disabilities: Additional costs of £55k due to complex needs of children accessing Breakaway. A £20k pressure has been identified within Direct Payments due to greater take up from clients. A £50k saving within Home Care due to a shift of clients towards Breakaway and Direct payments. A £70k saving is projected for external residential fees due to the delay of placement for 1 client pending court proceedings and in addition this client has now reached 18 years old and so the cost will be split with Adult Social Care. £59k savings within First Response (£30k) and Holding Hands (£29k) have been achieved through one of use of funding this year.</p> <p>Previously Reported: 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	(216)	<p>New this Month: Early Years: Additional savings of £161k have been identified as it has not been possible to recruit all of the staff required and due to some delays in the appointment process and the nature of the fixed term contracts ending on 31st March 2012, some applicants have withdrawn resulting in significant underspends for the remainder of this financial year. Alongside this, a review of Sure Start and its Children's Centres is pending which is leading to reservations and holding on spend until the review has given clarity for the future accentuating this underspend. School Improvement: Schools have allocated a substantial sum of money from Dedicated Schools Grant and Service Level Agreements for Governor support during this financial year. This is related to their commitment to school improvement and raising standards with the awareness that robust and challenging governance is an important component in achieving success in these areas. Consequently, this results in savings within the budget on school governance which amounts to £33k. This has been offset by a £23k pressure in relation to an employee severance payment within the Advisory Service. Home to School Transport: Further savings of £45k have been identified due to demand for the Spring term being lower than anticipated.</p> <p>Previously Reported: Early Years; £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>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, Information and Resources	(68)	<p>New this Month: Further savings of £68k are projected across directorate support costs</p> <p>Previously Reported: In order to mitigate the impact of the additional pressures in the Children</p>

		<p>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 (£267k) have been identified within Directorate Support Costs.</p> <p>One-off grant funding opportunities (£232k), unallocated Early Intervention Grant (£300k) 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>A saving of £16k based on the current level of liability for teacher's premature retirement payments is expected.</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 £40k. Additional IT expenditure anticipated (£30k) in respect of a new server and IT support.</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.</p>
	(1,091)	Total Variance