

The Report of the Executive

The Executive met on Tuesday, 24 May 2011. Present: County Councillor Carl Les in the Chair; County Councillors Arthur Barker, Gareth Dadd, Chris Metcalfe and Clare Wood.

The Executive met on Tuesday, 14 June 2011. Present: County Councillor John Weighell in the Chair; County Councillors Arthur Barker, Gareth Dadd, Carl Les, Chris Metcalfe, John Watson OBE, and Clare Wood.

Also in attendance: County Councillors Val Arnold, Keith Barnes, John Blackburn, John Clark, Tony Hall, Shelagh Marshall, Heather Moorhouse, Caroline Patmore, Peter Sowray, Melva Steckles, and Herbert Tindall

The Executive met on Tuesday, 21 June 2011. Present: County Councillor John Weighell in the Chair; County Councillors Arthur Barker, Gareth Dadd, Carl Les, Chris Metcalfe, John Watson OBE, and Clare Wood.

Also in attendance: County Councillors Keith Barnes, John Blackburn, Liz Casling, Jim Clark and Tony Hall

The Executive met on Tuesday, 5 July 2011. Present: County Councillor John Weighell in the Chair; County Councillors Arthur Barker, Gareth Dadd, Carl Les and Chris Metcalfe.

Also in attendance: County Councillors Liz Casling, Michael Heseltine, David Jeffels and Paul Richardson.

1. Revenue Budget Outturn 2010-2011. The accounts of the County Council for 2010/11 have now been closed and are being finalised for external audit. The figures are therefore still provisional, at this stage, and it is possible that some amendments may have to be made before the accounts are signed off by the External Auditor. It is not envisaged, however, that any required amendments will be significant. The overall revenue outturn position of the County Council for 2010/11 is:

Item	£000
Original Budget approved by County Council in February 2010	350,001
+ net underspending in 2009/10 approved for carry forward to 2011.	10,175
= Revised Budget for 2010/11	360,176
- Net expenditure outturn 2010/11	343,621
= Total Underspend	16,555

An analysis of the £16.555m is provided in below. The majority of the underspend relates to funds allocated from the Pending Issues Provision (£2.197m) and savings arising from technical matters in the Corporate Miscellaneous budget (£9.733m). Corporate Directors have also managed savings in their Directorate Budgets in 2010/11 (£4.635m), however, conscious of the financial pressures in 2011/12 and later years that were reflected in the Budget report to the County Council in February 2011. A full analysis of the revised 2010/11 Revenue Budget by Directorate is attached as Appendix 1A which shows the original Budget approved by the County Council in February 2010/11 and the movements in terms of carry forwards from 2009/10, and various other agreed budget transfers and adjustments made during the 2010/11 financial year. The outturn position is analysed further in Appendix 1B but can be summarised as:-

Directorate	Appendix	Type of Budget	Final 2010/11 Budget	Actual Outturn	Variation	Memo Item Q3
			£000	£000	£000	£000
Adult and Community Services	C	PIP	1,916	1,596	-320	-365
		Base	130,586	130,514	-72	301
		Total	132,502	132,110	-392	-64
Business and Environmental Services	D	PIP	1,805	1,756	-49	0
		Base	66,947	67,387	440	2,594
		Total	68,752	69,143	391	2,594
Chief Executive's Group	E	PIP	718	440	-278	-272
		Base	13,620	12,701	-919	-250
		Total	14,338	13,141	-1,197	-522
Children and Young People's Service	F	PIP	275	57	-218	0
		Base	77,118	76,146	-972	-634
		Total	77,393	76,203	-1,190	-634
Finance and Central Services	G	PIP	4,710	3,388	-1,322	-1,263
		Base	20,510	17,398	-3,112	-1,319
		Total	25,220	20,786	-4,434	-2,582
Sub-total Directorates		PIP	9,424	7,237	-2,187	-1,900
		Base	308,781	304,146	-4,635	692
		Total	318,205	311,383	-6,822	-1,208
Corporate Miscellaneous	H	PIP	4,000	4,000	0	0
		Base	31,790	29,112	-2,678	-2,266
		Funds	6,181	-874	-7,055	-6,194
		Total	41,971	32,238	-9,733	-8,460
Total		PIP	13,424	11,237	-2,187	-1,900
		Base	340,571	333,258	-7,313	-1,574
		Corp Misc Funds	6,181	-874	-7,055	-6,194
		Total	360,176	343,621	-16,555	-9,668

Whilst the 'bottom line' headline figure is a total net underspend of £16.5m, within this overall figure

- (i) the element attributable to Service Directorates is £6.8m, of which £2.2m relates to PIP allocations that are not fully spent at the year end and so need to be carried forward to complete the purpose for which they were intended.
- (ii) within Corporate Miscellaneous, £7m relates to 'funds' rather than Base Budgets. 'Funds' are set up to defray expenditure on a multi-year basis.

The bottom line year end underspend for Adult and Community Services (Appendix 1C) is £392k (0.3% of the budget) which compares with a projected underspend of £64k at Q3. Adjusting for the one-off slippage on the PIP allocations gives a net underspend of £72k on the 'base' budget. Pressure, in particular on care services for older people and adults with learning disabilities, gave early indications of a significant overspend on the ACS social care budget. In addition there was a projected overspend on the library and community services element of the Budget, reflecting in part the decision to delay one of the key savings proposals for the service, the mobile libraries. In response to this emerging situation the ACS Management Board authorised a series of management actions including:-

- (a) a programme of targeted budget savings in other areas of the Directorate to offset the pressure in social care operations. These included items such as In-depth negotiations to reduce costs on high value contracts, reductions in IT and workforce development budgets, significant savings in support functions and in non-front line staffing. These totalled around £3m and were in addition to the £4.8m of savings required to meet the corporate Budget target.
- (b) the development of re-ablement services aimed at reducing the cost of on-going packages of care and, linked to this, targeted workers to undertake wide-ranging reviews of existing care packages.
- (c) a greater focus, including training, on cost effective service provision by frontline staff which led to a fall in the average costs of care packages. This was linked to the personal budget process and a more explicit awareness of service cost in the decision making process.
- (d) agreement with Health to upfront payments of their funding contributions to ACS enabling additional interest to be earned.
- (e) strict 'gate-keeping' of vacancies and larger packages of care.

The combined outcome of these actions has been sufficient to offset the underlying base Budget overspend arising from demand pressures, in particular for residential services for older people and both residential and community services for adults with learning disabilities, and from the impact of ordinary residence transfers from other local authorities. The latter led to around £300k of unbudgeted additional costs in 2010/11 but cases already in the pipeline for 2011/12 are likely to total around £800k.

The final outturn position for Business and Environmental Services (Appendix 1D) is a £391k overspend, after contributions to and from the Winter Service Reserve. Adjusting for £49k slippage on PIP allocations gives a net overspend of £440k relative to the 2010/11 budget. This is an improvement of £2.2m since the Q3 report which highlighted a possible overspend of £2.6m. The Q3 report noted that BES was deliberately restricting other

expenditure to help the projected financial position reported at that time. The improvement in the outturn position predominantly derives from successfully restricting expenditure and additional savings across the following services:

- Highways - £970k. This comprises reduced winter expenditure, as compared to the Q3 forecast, due to improved weather conditions (£720k) and savings on various highway services (net £250k).
- Economic & Rural Services - £180k. This reflects net employee and income savings.
- Support service functions - £150k. The saving relates to employee and various supplies and services items.
- Waste Management Services - £890k. Savings on the waste budget from lower recycling incentive payments and lower waste volumes.

The major causes of the outturn position are:

- the Winter Service overspend for 2010/11 amounted to £3,231k. The corporate reserve of £1,500k was fully drawn down to partially offset these costs. This leaves an initial £1,731k overspend on the BES revenue budget for 2010/11. Funding from savings in the Directorate of £195k have been utilised to partially offset this position. The remaining net overspend of £1,536k is therefore requested for corporate write-off. BES has deliberately restricted expenditure to help the overall financial position, however, and specifically to partially offset the winter service overspend and immediately rebuild the winter service reserve. As well as the £195k to offset winter service expenditure in 2010/11, £2m has been identified to rebuild the Reserve. Whilst this remains £0.5m short of the longer term target considered necessary for the Reserve it represents a sound footing for the new financial year. The table below illustrates the movement on the Winter Reserve during 2010/11.

Item	£000	£000
Reserve as at 31 March 2010	0	
Corporate contribution	1,500	
Available Reserve for 2010/11		1,500
2010/11 BES Base Budget	6,195	
2010/11 Expenditure	9,426	
Overspend during 2010/11	-3,231	
Additional funding from BES resources	195	
Amount requested for write-off	1,536	
Draw down from Reserve in 2010/11		-1,500
Contribution to reserve from BES resources		2,000
Reserve as at 31 March 2011		2,000

- there was underspend of £897k on waste management services. This was due to lower recycling incentive payments based on performance levels,

lower than budgeted waste volumes and deferred expenditure on works at waste sites, partially offset by additional expenditure on the waste procurement project. There was no dividend from Yorwaste for 2010/11. This shortfall to the BES Budget was resolved by a one-off budget allocation from the PIP approved by the Executive at Q3.

- the 2009/10 outturn report noted the need to identify further funding of £122k to cover the required costs of meeting Government guidelines for the Minerals and Waste Local Development Framework. Actions have been taken during 2010/11 in this regard and the reserve now stands at the required level.

The proposed treatment of the bottom line overspend of £391k is to request a write off of £1,536k and carry forward to 2011/12 of £1,145k made up as:

Item	£000	£000
Requested for Corporate write off:		
Winter Service overspend		1,536
Requested for carry forward to 2011/12:		
PIP underspend	-49	
Other underspends requested for carry forward	-1,096	
Total requested for carry forward to 2011/12		-1,145
Total net overspend		391

The effective net underspend on the Chief Executive's Group is £919k. This is based on an underspend of £1,197k shown in Appendix 1E adjusted for reprofiling of one-off projects funded by the PIP totalling £278k. This is predominantly due to CEG deliberately taking early positive measures to deliver the 2011/12 savings target (£1,250k). Significant part year savings, particularly in relation to staffing, have therefore been made in 2010/11, which will be non-recurring. There has also been a positive decision taken to create an earmarked sum to be carried forward into 2011/12 (£479k) to fund other Council wide priorities, not least the One Council Change Programme, which is tasked with securing £7.6m of Council wide savings. The main items making up the overall underspend are:

- Chief Executive's Office - £148k underspend mainly arises from savings in staffing vacancies being held in the current year, in order to deliver the 2011/12 savings programme. £90k has been earmarked as funding for the running costs of the Corporate Customer Complaints, Commendations & Comments IT system, in order to avoid budget pressures in future years.
- Legal and Democratic Services – a combined underspend of £242k mainly arises from savings in staffing vacancies being held in the current year in order to deliver the 2011/12 savings programme. £40k relates to funding to introduce e-governance software, which is required to deliver future years savings.

- Community Safety, Climate Change. - £93k underspend due to one-off grant monies being used in lieu of budget contributions. A further £23k is earmarked funding to support one-off initiatives in 2011/12.
- Emergency Planning - £73k underspend mainly arises from savings in staffing following the restructure to deliver the 2011/12 savings.
- HR Services - £116k underspend mainly arises from unspent funding from CYPS in relation to absence management, schools forum and governor training; the HR Projects Team; and the Young Persons Team. This underspend has been managed in order to fund services in 2011/12 without further call upon the CEG budget, thereby protecting revenue savings.
- People Strategy - £126k underspend. This budget provides dedicated support to managers and staff to address staffing issues arising from the Council's savings programme. The underspend is proposed to be carried forward to fund this on-going support.
- Communications - £123k underspend mostly due to renegotiated printing contract and the publishing of one less edition of the NY Times prior to its deletion. £30k is requested to support the costs of the staff survey in 2011/12.
- Member's Services - £65k underspend, which predominantly relates to early changes to deliver the 2011/12 budget savings.
- the remaining £15k net underspend is proposed to be carried forward to fund other one off costs.

In terms of overspends within CEG, the Legal Expenses budget continues to be highly unpredictable and has overspent by £81k, which has been written off against other CEG underspends in 2010/11. The overspend is as a result of the volume of court cases and a number of high cost cases.

The Children and Young People's Services outturn for the Local Authority Block (Appendix 1F) shows an overall underspend of £1,190k. Within this figure, however, £218k refers to unspent PIP funding half-way through a two-year project, which is jointly managed by CYPS and FCS. Therefore this reduces the effective CYPS underspend to £972k. This compares with a projected underspend at Q3 of £634k. Of this, £300k relates to Home to School Transport savings which were scheduled for 2011/12, but have been achieved ahead of target. This amount will not be carried forward as part of the CYPS balance, which will, therefore, be reduced to £672k. A further £283k of one-off transport underspends have been accrued, an increase of £176k since Q3, some of which is related to winter school closures. Within Children's Social Care, there is an underspending of £269k compared with a reported £115k at Q3. There are currently 481 Children Looked After, an increase of 22 since 1 April 2010. Improvements to gatekeeping decisions and commissioning and contracting have resulted in a reduction in the use of independent and external placements. Significant financial pressures remain, however, not least because of anticipated changes in funding arrangements for court-ordered secure remands. MTFs savings totalling £7.686m have been achieved against a budgeted target of £7.386m, the additional £300k being the Home to School Transport savings referred to above

Dedicated Schools Grant (DSG) is used to fund Schools Block activities. The year-end unallocated DSG is £661k, which is a reduction by around £240k in the budgeted

amount and largely relates to pressures within Behaviour Support. These pressures have been addressed in setting the 2011/12 Schools Budget. Individual school balances are still being confirmed, but it is likely that there will be a small overall increase in these at year end, although this masks a reduction in capital reserves and a larger increase in revenue balances.

There is an overall underspend of £4,434k for Finance and Central Services (Appendix 1G). Of this, £1,322k relates to PIP funded projects (primarily Harrogate BOS) and £453k to committed Risk Management and ICT related projects, for which funds have been specifically allocated and will be spent over a multiyear period. There is a further £2m of underspend on various property related budgets, such as planned maintenance where, due to either delays/slippage (for various reasons) or restrictions on spending whilst the requirement for future savings was clarified in the recent Budget/MTFS cycle, where planned expenditure has been carried over into 2011/12. Site specific schemes that are committed, such as improvements at small holdings, will be progressed in 2011/12. Other funds will be used to cover potential problems in the Corporate Repair and Maintenance Budget if the combined effect of base budget savings (£310k) and the one year turn-off saving (£500k) are too great in the light of weather damage later in the year. The main items making up this sum are:

- an underspend against Financial Services of £314k, arising in part from the early implementation of 2011/12 savings plans. This will be used to fund non-recurring priorities within the Directorate, for example the impact of Microsoft transition on key applications.
- following a project review there is a £302k underspend on the core STIC budget for system infrastructure which will be available to fund the costs of future phases of the STIC programme costs.
- an underspend of £518k relating to the phasing of ICT development projects, including Service Delivery Toolsuite and Integration and Workflow.
- an underspend of £645k on Corporate Repairs and Maintenance, due to rephasing of planned maintenance schemes into 2011/12, which will help offset the £500k turn-off reduction in this Budget for 2011/12.
- an underspend of £479k on minor improvements against the Corporate Accommodation budget due to on site scheme delays.
- an underspend of £1,020k on Harrogate BOS due to scheme rephasing. This PIP funding will be carried forward to fund the completion of the scheme in 2011/12. Also a review of some aspects of the scheme is in hand to ensure there is no long term over-capacity of office accommodation in the Harrogate area arising from the One Council programme
- an underspend of £888k on Corporate Property Management, which is primarily due to slippage on the farms improvement schemes at the Sleeper Lane and Ashfield sites. The improvement schemes will now be undertaken in 2011/12

The bottom line underspend of £9,733k on Corporate Miscellaneous (Appendix 1H) compares with £8,460k reported at Q3. A significant element (£7,055k) of this, however, relates to 'funds', such as the Pending Issues Provision, which are set up to manage one-off issues across a number of financial years. If these are excluded, because the underspends

thereon are automatically carried forward, the net underspending on annual budgets which automatically transfers to the General Working Balance is £2,678k. Of this, £1,099k relates to budget provision that was not required in relation to pay awards etc that was clawed back from Directorate budgets during the year.

Details of the year end variations, Appendix 1H, can be summarised as:

Item	£000
Underspends on funds carried forward to 2011/12	
Transformation Fund	-273
Area Committee Budgets	-70
Community Fund	-1,057
Pay and Reward Fund	-502
PIP	-5,153
Sub-total	-7,055
Underspends on annual budgets which impact on the GWB:	
<ul style="list-style-type: none"> • Treasury Management (TM) savings of £1,087k (£1,119k at Q3) which are covered in more detail in the separate TM section of this report but relate principally to the continuing effects of premature debt repayment, capital expenditure slippage, taking 2010/11 borrowing needs at below budgeted interest rates and higher than forecast cash balances available for investment. Offset against these savings however is the £223k VFM target for these corporately held budgets so the net underspend on this group of items is forecast to be £864k. 	-864
<ul style="list-style-type: none"> • clawback of £1,099k from Directorate budgets relating to inflation (on contracts) and pay award provisions made as part of last year's budget process that are no longer required. 	-1,099
other net underspends totalling £715k	-715
Sub-total	-2,678

Appendix 1B shows, at Directorate level, the various components making up the headline total 2010/11 underspend of £16,555k which are:-

Item	£000	£000	Column in Appendix B
(a) Directorate overspend proposed to be written off against the General Working Balance BES Winter Service		-1,536	6
(b) Underspends not proposed for carry forward and therefore transferred into the General Working			

Item	£000	£000	Column in Appendix B
Balance			
Corporate Miscellaneous	2,678		
CYPS Transport savings	300	2,978	7
(c) Net increase in General Working Balance		1,442	
(d) Underspends proposed for carry forward to 2011/12			
PIP allocations		2,187	8
Directorates (excluding PIP)	5,871		} 9
Corporate items	7,055	12,927	
Total		15,113	10
(e) Total underspend (c + d)		16,555	11

These components are explained below and in Directorate statements attached as Appendices 1C to 1H.

The Q3 report submitted to Executive, on 22 February 2011, reflected a provision of £2m for year end Directorate write offs, as agreed in the 2011/12 Budget/MTFS report submitted to Executive on 8 February 2011. This provision was to cover potential overspends on ACS Adult Care and BES Winter Service costs. Based on final outturn figures for 2010/11, the only overspending 'write off' request against the GWB is £1,536k for the BES Winter Service, which is £464k below the £2m provision made at Q3. As shown in the table above, underspends not proposed for carry forward to 2010/11 and transferrable to the General Working Balance total £2,978k.

Underspends proposed for carry forward total £15,113k. Details of the items are provided for each Directorate in Appendices 1C to 1H. They are a combination of:

- (i) underspends on a range of Corporate Miscellaneous 'funds' totalling £7,055k .
- (ii) spending planned by Directorates for 2010/11 but deferred/delayed until 2011/12 for a variety of reasons, including committed but unspent PIP funds of £2,187k and other one-off or programme based budgets.
- (iii) managed savings to assist the Budget in 2011/12 and subsequent years.
- (iv) planned/earmarked savings to support developmental initiatives in 2011/12.

Directorate	PIP Allocations (a)	Other (b)	Total (a + b)
	£000	£000	£000
Children and Young People's Service	218	672	890
Business and Environmental	49	1,096	1,145

Directorate	PIP Allocations (a)	Other (b)	Total (a + b)
	£000	£000	£000
Services			
Adult and Community Services	320	72	392
Chief Executive's Group	278	919	1,197
Finance and Central Services	1,322	3,112	4,434
Total	2,187	5,871	8,058
Corporate Miscellaneous (Funds)			
Area Committee Budgets	} N/A	70	70
Transformation Fund		273	273
Community Fund		1,057	1,057
Pay and Reward Fund		502	502
Unallocated PIP		5,153	5,153
Total	N/A	7,055	7,055
Total Proposed Carry Forward	2,187	12,926	15,113

The Local Area Agreement (LAA1) ran from 2007/08 to 2009/10 and the County Council, as the Accountable Body, has received £6.2m Performance Reward Grant (PRG) following the submission and approval of a final audited claim. This sum is 50% of the original anticipated amount, as announced by the Government in June 2010. The £6.2m includes a sum of £1.75m received as an interim claim in 2009/10. The table below shows the allocation of the PRG between Thematic Partnerships, with an agreed 10% allocation to the voluntary and community sector split across Thematic Partnerships pro rata to the PRG earned. This is in accordance with the principles for allocation of the PRG agreed by Executive in November 2010.

Thematic Partnership	PRG "Earned"	10% Allocation to Voluntary & Community Sector	Remaining PRG
	£000	£000	£000
Adults	2,314	231	2,083
Healthier Communities	238	24	214
Children & Young People	1,120	112	1,008
Safer Communities	1,267	127	1,140
Stronger Communities	1,267	127	1,140
Total	6,206	621	5,585

The NYSP Executive at its meeting on 10 February 2011 agreed the individual projects to which PRG will be allocated. Financial and performance monitoring in relation to the supported projects will be "light-touch". A grant offer letter has been issued in relation to each project setting out the requirements, with 6 monthly returns required summarising financial and operational performance. The PRG is a mix of capital and revenue grant:

Financial Year Received	Capital Grant	Revenue Grant	Total PRG
	£000	£000	£000
2009/10 (interim claim)	875	874	1,749
2010/11	1,337	3,120	4,457
Total	2,212	3,994	6,206

The £2,212k capital element of the PRG has been used to fund capital expenditure incurred by the County Council in 2009/10 (£1,030k) and 2010/11 (£1,182k) instead of available Directorate revenue contributions to capital. This effectively frees up the same value of revenue funding, giving more flexibility over the use of the PRG. It was initially expected that the PRG would be split, 50% capital/50% revenue, however, the sum paid in 2010/11 was 30% capital/70% revenue, which is reflected in the final totals shown in the table above. The £1,749k PRG received in 2009/10 was transferred to an earmarked reserve, along with a further £310k to reflect PRG that had been confirmed as 'earned' at that point in time. The total PRG reserve then stood at £2,059k as at 31 March 2010, with the remaining £4,147k being accounted for in 2010/11. The movement against the PRG reserve in 2010/11, reflecting the receipt of the final claim as well as the payment out of the £621k Voluntary and Community Sector allocations, is shown below.

Item	£000
Balance as at 1 April 2010	2,059
+ Remaining PRG not accounted for in 2009/10	4,147
- Payment to Two Ridings Community Foundation	-621
Balance as at 31 March 2011	5,585

The Area Based Grant (ABG) was introduced in 2008/09 and will finish after 2010/11. The ABG is a Government grant and is comprised of a number of funding streams that would have previously been treated as specific or other grants. It is defined by CLG as "a general grant providing additional (to RSG) revenue funding to areas according to specific policy criteria. The difference between ABG and RSG is that ABG is allocated according to specified criteria rather than a general formula". It is un-ring-fenced, with no specific conditions regarding how it can be utilised. For 2010/11 the County Council's final ABG allocation was £40.8m. This reflected an initial allocation of £44.3m, the in-year cuts of £3.6m notified in June 2010 and additional funding of £0.1m notified in October 2010. The

schedule at Appendix 11 details the funding streams that make up this sum. The County Council had previously agreed that the ABG be allocated to Service Directorates and partners based on “passporting” the sums as indicated by this breakdown. Appendix 11 therefore also shows to which Service Directorate/partner individual elements of the ABG for 2010/11 have been allocated together with the outturn position for 2010/11 for individual allocations. There is an overall under-spend of £1.85m against the £40.8m ABG allocation, the main reasons for which are -

- BES Road Safety Grant (£0.15m underspent). Residual costs in 2011/12.
- ACS Supporting People (£0.81m underspent). Efficiency savings negotiated with suppliers realised earlier than anticipated. Underspend is to be used to continue to fund services as part of the MTFS cost reduction strategy.
- ACS Mental Capacity Act (£0.32m underspent). Delays in finalisation of initial contracts and staff recruitment funded through the grant. Will be used in 2011/12 to fund intensive training for staff in the provisions of the Act.
- CYPS Children’s Fund (£0.15m underspent). Non recurring savings across a number of service areas ahead of planned, recurring MTFS savings in 2011/12. The underspend is to be utilised to support a number of MTFS savings projects.

ABG does not impose any grant conditions, and the required accounting treatment means it should wholly be included as income in the 2010/11 accounts, with no underspends being rolled forward as Income in Advance. To achieve this required accounting treatment, the total underspend of £1.85m against individual allocations to Directorates and partners has been brought into the Final Accounts as ABG Income in 2010/11, with a corresponding transfer being made into the “ABG Earmarked Reserve” which was created in 2008/09. Thus there is no impact on overall net spending in 2010/11, but this treatment has the effect of reflecting the full £40.8m ABG allocation in the County Council’s 2010/11 accounts with the under-spend of £1.85m being carried forward to 2011/12 as a specific earmarked reserve rather than income in advance.

The final outturn position for 2010/11 on Area Committee budgets is.

Area Committee	2010/11 Budget			Total spent in 2010/11	Underspend (-) in 2010/11 to be carried forward to 2011/12
	Base Budget	2009/10 Brought Forward	Total Budget		
	£000	£000	£000	£000	£000
Craven	40	22	62	51	11
Hambleton	52	7	59	55	4
Harrogate	77	11	88	77	11
Richmondshire	40	15	55	36	19
Ryedale	39	3	42	26	16
Yorkshire Coast & Moors	60	0	60	60	0
Selby	49	28	77	68	9
Total	357	86	443	373	70
£					

The aggregate underspend of £70k is part of the overall sum proposed for carry forward to 2011/12. As part of the Budget/MTFS process in February 2011, the County Council agreed that Area Committee budget provision will be deleted from 2011/12. It was also agreed, however, to allow any unspent balance at 31 March 2011 to be retained by the Area Committee until spent. Thus the Area Committees will be able to continue approving funding allocations in 2011/12 within the constraints of the £70k underspend carried forward from 2010/11.

The Central Contingency Fund is a provision for unforeseen, unpredicted and/or emergency expenditure, held as part of the overall Corporate Miscellaneous budget. The total fund for 2010/11 was £500k and the outturn position was a year end underspend of £252k, which is not proposed for carry forward to 2011/12 and therefore is added to the General Working Balance at 31 March 2011 as part of the overall Corporate Miscellaneous underspend.

The Pending Issues Provision (PIP) was set up in 2008/09 as part of the MTFS process, to underpin a financial strategy which would ensure sufficient recurring funds are available in future years to meet the predicted year on year additional costs of the Waste Strategy. In addition to providing long term funding for the Waste Strategy, the funding paid into the PIP, but not yet required by the Waste Strategy, is available to fund non-recurring items, with significant sums having been allocated to date by the Executive. Full details of the PIP were reported as part of the Medium Term Financial Strategy 2011/15 and Revenue Budget for 2011/12. As mentioned in that report, since the PIP was first created its use has been widened, both in terms of the sources of contributions paid in and the range of allocations paid out. In terms of the overall PIP, a summary of the current position reflecting allocations agreed by Executive to date is:

Item	2010/11	2011/12	2012/13
	£000	£000	£000
Funding approved 2 February 2010	17,073	13,385	11,171
Net Underspend carried forward from 2009/10	503		
Transfer of Community Fund underspend	277		
Total funds available	17,853	13,385	11,171
- allocations approved by Executive to date	-21,177	-8,438	-846
- re-phasing of CYPS Capital allocations agreed on 27 May 2008	+2,000	-4,000	
- further re-phasing of CYPS allocations	+2,000	+1,000	-3,000
- re-phasing of ACS Reablement projects	+2,998	-1,525	-1,473
- re-phasing of BES Bedale Bypass Allocations	+552	+171	-723
- allocation to BES to fund Yorwaste Dividend Shortfall	-1,573		
- re-phasing of Redundancy Reserve	+2,500	-2,500	
- STIC provisions for related projects and priorities (earmarked and to be confirmed		-885	

Item	2010/11	2011/12	2012/13
	£000	£000	£000
by Executive)			
Total Allocations to Date	-12,700	-16,177	-6,042
Budget remaining	+5,153	-2,792	5,129

Based on the allocations and earmarked provisions set out in the table above and the papers submitted in February 2011, as part of the 2011/12 Budget/MTFS report, the current year on year indicative cash balances for the PIP are

Year	Balance pa £000	Cumulative Balance £000	
2010/11	+5,153		= actual cash
2011/12	-2,792	+2,361	= cash not 'actual' until year Indicated
2012/13	+5,129	+7,490	
2013/14	+11,239	+18,729	
2014/15	+4,411	+23,140	
2015/16	+3,332	+26,472	
Total PIP remaining to be allocated (up to 2015/16)	+26,472	+26,472	

In cash terms, the remaining PIP budget in Corporate Miscellaneous at 2010/11 Outturn is £5,153k and this represents unallocated PIP Budget, which will require carrying forward into 2011/12 to finance the allocations already made in 2011/12. Appendix 1J provides full details of the 2010/11 to 2012/13 allocations and their progress to date. For reasons that are explained in Appendices 1C to 1G, a number of these allocations are committed but underspent in 2010/11 and these funds are being requested for carry forward as part of Directorate net year end underspendings which total £2,187k. Appendix 1J provides initial revised assumptions of expenditure on PIP approved projects in 2011/12, 2012/13 and 2013/14. Using PIP funds, ACS are seeking to transform their in-house domiciliary support service by adopting reablement. The Executive made available £7.1m, over 3 years, to ACS to support the additional costs necessary to implement this process; investment was required in training, additional reviewing capacity and parallel running costs to free the service from providing long term support. Costs incurred in 2010/11 totalled £775k; £55k relating to training, £159k reviewing capacity and £560k in respect of care packages. The balance of the PIP allocation will be spent through 2011/12 into 2012/13.


A key objective of the Medium Term Financial Strategy and the 2011/12 Revenue Budget approved by the County Council on 16 February 2011 continues to be to maintain the General Working Balance (GWB) at a defined minimum level. The minimum level is defined as 2% of the net Revenue Budget and this target was achieved at the end of the 2010/11 financial year. The level of the GWB is directly affected by any year end under or overspending on the various Corporate Miscellaneous budgets which are not rolled forward between years, plus any unforeseen in-year factors arising on Service Budgets which need to be written off. A statement of the GWB at 31 March 2011 reflecting the draft outturn

position is attached as Appendix 1K, part of which shows that the year on year movement in balances is:

Item	£000
Balance at 31 March 2010	17,569
+ Total funding income received in year	350,001
– net expenditure by Directorates in 2010/11	-343,621
= General Working Balance at 31 March 2011	23,949

This overall balance of £23,949k includes, however, the Corporate/Directorate underspends in 2010/11 proposed for carry forward to 2011/12. For financial planning purposes, it is assumed that the GWB will be reduced during 2011/12 by the consumption of these carry forwards as they are, in effect, earmarked balances. The overall level of 'free' GWB at 31 March 2011 after adjusting for these proposed carry forwards (£15,113k) is therefore £8,836k, equal to 2.5% of net revenue expenditure. This £8,836k level of 'free' GWB at 31 March 2011 represents an increase of £1,475k compared to the projected figures reported during the present Budget/MTFS process (£7,361k) and an increase of £1,176k compared to the projection reported at Q3 (£7,660k). This increase relates to an improved Corporate Miscellaneous outturn position and a lower level of Directorate overspend write off requests, together with CYPS Home to School transport savings not being carried forward to 2011/12. The reasons for the increase, compared with Q3, are identified in Part 3 of Appendix 1K and can be summarised as:

Item	Q3	Outturn	Difference
	£000	£000	£000
Free GWB at 31 March 2010	7,394	7,394	-
2010/11 transactions impacting on the GWB			
Corporate Miscellaneous Underspends	2,266	2,678	+412
Directorate Write-Offs	-2,000	-1,536	+464
CYPS Transport Funding	0	300	+300
= Position at 31 March 2011	7,660	8,836	+1,176

Forecast was 7,361k in 2011/12 budget/MTFS report. 

Based on Appendix 1K, the forecast level of the General Working Balance for the next four years is:

Item	£000	% of Net Revenue Budget
• actual free balances at 31 March 2011	8,836	2.5

Item	£000	% of Net Revenue Budget
• estimated at 31 March 2012	8,836	2.4
• estimated at 31 March 2013	8,836	2.4
• estimated at 31 March 2014	8,836	2.4

The County Council has adopted a set of 'good practice rules' as part of its MTFs which is to achieve and maintain a policy target of 2% of the net Revenue Budget of the County Council:

- (a) that any underspending on the Corporate Miscellaneous budget at the year end should be allocated to the GWB
- (b) that should there be any call on GWB during a year such that the target level (as defined in the Budget) will not be achieved at the respective year ends then:
 - (i) that shortfall be addressed in the next Budget cycle and/or
 - (ii) that revenue or capital expenditure reductions be effected in either the current or following financial year, in order to offset the shortfall
- (c) that in order to implement (b) the Executive should review the position of the GWB working balance on a regular basis as part of the Quarterly Performance and Budget monitoring report process.

Following the 2011/12 MTFs and Revenue Budget report to Executive on 8 February 2011 and its approval by the County Council on 16 February 2011, the GWB targets were revised and are now:

Year	MTFS Target		2% of Net Revenue Budget
	£000	% of Net Revenue Budget	
31 March 2010 (actual)	7,394	2.2	£000 6,720
31 March 2011	7,361	2.1	7,000
31 March 2012	7,361	2.0	7,370
31 March 2013	7,361	2.0	7,280
31 March 2014	7,361	2.0	7,370

The good practice rules (a) and (c) are reflected in this report and, in relation to (b), the target for 31 March 2011 is £7,361k. The draft outturn position, after reflecting the Directorate write-off requests, is £8,836k, which is £1,475k above the target and represents 2.5% of the 2010/11 Net Revenue Budget. This improved position will be closely monitored throughout 2011/12 and will be reviewed again as part of the 2012/13 Revenue Budget/MTFS update process.

In addition to the GWB, and Directorate underspends carried forward, the County Council holds a number of other earmarked reserves and balances. These represent funds that have been set aside for a specific initiative or liability and, therefore, are not available to fund recurring costs that would otherwise be part of the Base Budget of a service. Appendix 1L shows the overall position of all the County Council Reserves and Balances (GWB + other earmarked reserves), both at the start and end of the 2010/11 financial year, together with the forecast submitted to Executive on 8 February 2011 as part of the 2011/12 Budget and MTFS report. A significant change to the bottom line reserves total for 2010/11 (and restated figures for 2009/10) relates to the new 2010/11 Code of Practice on Local Authority Accounting, which is based on International Financial Reporting Standards (IFRS). This Code and the IFRS applies to Local Authority accounts for the first time in 2010/11. One of the key changes is that grant income is to be fully recognised within the revenue account when any conditions of the grant have been met. For such grants this is different to the previous practice of matching grant income to in year spending and carrying forward unused grant income to the following year as income in advance. The effect of the accounting change is to release grant income to the revenue account in advance of being spent in the following financial year. This unspent grant can, however, continue to be rolled forward to fund expenditure in the following financial year via an earmarked reserve. Thus unspent grant income (where the general conditions of the grant have been met) totalling £9.6m in 2010/11 (£9.2m in 2009/10) is now being carried forward as an earmarked reserve, rather than the previous treatment as income in advance. The figures are identified separately in Appendix 1L and in the table below. Reflecting the IFRS issue identified above the variation in reserves between 31 March 2010 and 31 March 2011 is:

Type of Reserve	2009/10	2010/11	Variation
	£m	£m	£m
Working Balances	17.6	24.0	+6.4
Earmarked Reserves			
for schools	28.2	37.9	+9.7
NYCC	29.0	34.2	+5.2
Sub-total	74.8	96.1	+21.3
IFRS unspent grant reserves	9.2	9.6	+0.4
Total reserves at 31 March	84.0	105.7	+21.7

The 2010/11 increase in the level of reserves of £21.7m is due to a combination of factors, with the main variations being:-

Reserve	31 March 2010	31 March 2011	2010/11 Variation
	£m	£m	£m
Working Balances			
Directorate underspends carried forward	10.2	15.1	+4.9
General Working Balance	7.4	8.9	+1.5
	17.6	24.0	+6.4
Earmarked for Schools			
Schools balances (LMS reserve)	18.7	27.1 #	+8.4
Schools Block / DSG	9.5	10.8	+1.3
Sub-Total	28.2	37.9	+9.7

Reserve	31 March 2010	31 March 2011	2010/11 Variation
	£m	£m	£m
Other Earmarked Reserves			
Winter Service	0	2.0	+2.0
Area Based Grant (ABG)	4.4	1.8	-2.6
Insurance Reserve	9.4	5.9	-3.5
Corporate Redundancy reserve	0	0.9	+0.9
Teachers' Severance	2.5	2.0	-0.5
CYPS Special Education needs	2.1	1.7	-0.4
BES Initiatives and Transformation	1.0	0.8	-0.2
BES Advance payments (reclassified from provisions)	0	1.6	+1.6
LAA Performance Reward Grant	2.1	5.6	+3.5
ICT Future Developments	0.6	1.4	+0.8
ICT – Microsoft / Broadband	0	0.9	+0.9
Continuing Education transitional funding	0.7	0.7	0
BES Local Development framework / minerals	0.5	0.6	+0.1
BES Selby Swing Bridge	0.4	0.6	+0.2
Trading Unit accumulated surpluses	2.9	3.8	+0.9
Contractors Reserve	0.2	0.8	+0.6
Other smaller reserves	2.2	3.1	+0.9
Sub-total	29.0	34.2	+5.2
(* as included in 2009/10 audited accounts = £57.3m)			
IFRS Revenue Grants Reserves			
CYPS Schools Capital Projects	6.3	4.7	-1.6
CYPS – Other Grants	0.4	3.5	+3.1
ACS Grants	1.8	0.1	-1.7
BES Grants	0.7	1.2	+0.5
CEG Grants	0	0.1	+0.1
Sub-total	9.2	9.6	+0.4
= Total Earmarked Reserves	84.0	105.7	+21.7

Includes £4m that had carried forward as income in advance in previous years.

The Local Government Act 2003 and associated Guidance received from CIPFA requires a formal review, and regular report, as part of the budgetary control process, on the level and adequacy of reserves, balances and provisions. These requirements were incorporated into the 2011/12 Budget/MTFS report submitted in February 2011. Appendix 1L continues this process.

The overall level of Budget savings required by the County Council in 2010/11 were a combination of the following:

- (i) the need to complete the third year of the VFM Plan reflected in the 2010/11 Revenue Budget / MTFS

- (ii) the additional savings identified as necessary in the 2010/11 Revenue Budget / MTFS
- (iii) the need to implement the expenditure reductions necessary to match the in-year grant reductions announced by the Government in June 2010

Details of savings proposals for 2011/12 and subsequent years were included in the Revenue Budget 2011/12 and Medium Term Financial Strategy for 2011-15 that was approved by the County Council on 16 February 2011. The savings required in 2010/11, which are reflected in Directorate budgets, total £19.598m, with a breakdown provided in Appendix 1M. A summary by Directorate is:

Directorate	Total 2010/11 Savings Target
	£000
ACS	7,972
BES	3,396
CYPS	7,386
CEG	291
F&CS	330
Corp Misc	223
Total	19,598

Details of the individual items each Directorate has implemented to achieve the overall target reduction of £19.598m for 2010/11 are provided in Appendix 1N. Directorates, other than ACS, achieved their overall savings targets as set out above. ACS achieved £7,056k of their overall £7,972k target based on their proposals set out in Appendix 1N. Taken at face value this suggests a shortfall of £916k, but this has been offset within the overall ACS budget by management actions in other areas. In addition, there was a self imposed target of £3m required to fund demographic pressures not funded corporately. Taking all these factors into account, ACS achieved a net underspend of £72k on its base Budget.

This Revenue Outturn report together with the accompanying Capital and Treasury Management reports are based on the County Council's organisational and budgetary management arrangements. However, a comprehensive Statement of Final Accounts (SoFA) that conforms in format and content to the statutory Code of Practice on Local Authority Accounting, is required to be formally approved by Members and certified by the External Auditor. Responsibility for considering and approving the County Council's SoFA rests with the Audit Committee and, to comply with the Accounts and Audit Regulations, their role in previous years has been to approve the SoFA by 30 June each year although, at this stage, the SoFA had not been considered by the External Auditor, and then to reconfirm approval, after the External Audit had been completed, in advance of formal sign off by the External Auditor by the statutory 30 September deadline.

There are two significant changes to the County Council's SoFA and the process. Firstly there are recent updated Accounts and Audit Regulations which apply to 2010/11.

The main impact of the changes is that there is no longer a formal requirement for Member approval of the SoFA by 30 June, in advance of consideration by External Audit. This change has been made because the previous requirement was out of step with the private sector and elsewhere in the public sector and meant that the Audit Committee were not aware of the outcome of the audit before they approved the SoFA. The requirement that the SoFA is certified by the Section 151 (Chief Finance) Officer by 30 June and approved by Members (the Audit Committee) in advance of the audit opinion and certificate and publication of the accounts by 30 September remains unchanged. Both DCLG and CIPFA have suggested that good practice would be for the SoFA still to be presented to Members for review and comment prior to External Audit. Following discussions with the Chairman of the Audit Committee it has been agreed that the County Council's SoFA for 2010/11 will continue to be submitted to the Audit Committee on 30 June 2011, in advance of the External Audit, but this will be for information and review/comment only, not formal approval. The final SoFA, after External Audit, will subsequently be re-submitted to the Audit Committee on 29 September 2010 for formal approval.

The second significant change is the full introduction of International Financing Reporting Standards (IFRS) into Local Authority Accounts in 2010/11. The Audit Committee has been briefed regularly and kept up to date with this development, with the main areas of change being

- updated IFRS compliant accounting policies
- accounting changes (including the re-stated 2009/10 accounts) to comply with the new accounting policies
- changes to the main financial statements in the SoFA
- additional reporting requirement and disclosure notes in the SoFA

Virtually none of the accounting changes required to comply with IFRS have an impact on the County Council's budgeting, management accounts or council tax position. Additionally, those that might have impacted on the GWB are now neutralised, through the creation of self balancing accounts and provisions, and largely become technical accounting and disclosure changes. There is, therefore, minimal reference to IFRS in this Revenue Outturn report, but reference is made to certain unspent grant funding streams which are now categorised as an earmarked reserve in the Balance Sheet, rather than the previous classification as 'income in advance'.

The statutory SoFA that will be submitted to the Audit Committee, for information on 30 June 2011 and for subsequent approval on 29 September 2011, after External Audit, will be markedly different to the management accounts presented in this report. Explanations of the key differences between the two sets of figures, which are:

- (i) CIPFA's required service structure is very different to the County Council's organisational structure. The service structure in the SoFA must follow the Best Value Accounting Code of Practice (BVACOP)
- (ii) the SoFA must comply with CIPFA's Code of Practice on Local Authority Accounting (successor to the old SORP) which require many technical adjustments to our management accounts such as depreciation of assets and pensions costs and liabilities

- (iii) the impact of the introduction of full IFRS into Local Authority Accounts in 2010/11.

will be provided to the Audit Committee.

The Executive RECOMMENDS

- (a) That the proposed write-off, in 2010/11, of the BES net Winter Service overspending of £1,536k be approved.
- (b) That the proposed carry forward of underspendings at Corporate and Directorate level, totalling £15,113k, as detailed on pages 6.9 and 6.10 of the report, be approved.

2. Capital Expenditure Outturn and Financing 2010/11. The original Capital Plan for 2010/11 was approved by the Executive in February 2010 and the latest, revised and updated, 2010/11 Plan was approved by Executive on 22 February 2011, as part of the 2010/11 Q3 Performance and Monitoring report. The Capital Plan is now split into two components:

- (a) a **Capital Programme** – of schemes that have passed the necessary Gateways and are proceeding to construction; slippage on these schemes should be negligible because experience shows that most slippage takes place in the preparatory stages of a scheme.
- (b) a **Capital Forecast** – of schemes for which the preparatory process has not progressed to the point where they can enter the Capital Programme. Analysis has shown that it is these schemes that suffer slippage due to a wide range of internal and external factors.

For the purposes of this report no distinction has been drawn between the Capital Programme element and Capital Forecast element, so the reporting of variations against the Q3 Capital Plan update, and the proposed carry forwards to 2011/12, are based on a total Capital Plan of £129.9m. The movement in the Capital Plan for 2010/11 between February 2010 and February 2011 can be analysed as:-

Item	£m	£m
Gross Spend of Capital Plan approved on 23 February 2010 (Capital programme of £100.1m + Capital forecast of £38.3m)		138.4
Cuts in Government Capital Grants in June / July 2010		
LTP Integrated transport	-2.1	
BES Transport Regional Funding allocation	-5.4	
CYPS Harnessing Technology	-1.9	
Other CYPS and BES transport	-0.8	
		-10.2
Rephasing of expenditure between years		

Item	£m	£m
(i) net underspend in 2009/10 rolled forward to 2010/11		
BES LTP structural maintenance	2.5	
BES Integrated transport	2.0	
Loans to Limited companies	1.7	
Other	2.0	8.2
(ii) Self funded variations in 2009/10 rolled forward to 2010/11		
BES LTP structural maintenance	3.3	
CYPS Harnessing technology	1.9	
CYPS Devolved capital grant	-1.6	
Other	1.2	4.8
(iii) 2010/11 rephasing which is funded from grants and contributions		
CYPS primary capital programme	4.4	
BES LTP structural maintenance	-3.1	
CYPS Harnessing technology	3.0	
CYPS National Digital Infrastructure	-1.6	
Other	-6.8	-4.1
(iv) 2010/11 rephasing funded from borrowing and capital receipts		
BES Integrated transport block provision	-3.0	
Affordable housing fund	-2.8	
CYPS primary capital programme	-2.2	
ACS Older People's Resource Centre	-2.1	
BES LTP structural maintenance	-2.0	
Scarborough Integrated transport scheme	-1.6	
Other	-3.7	-17.4
Other variations in schemes funded from grants and contributions		
LTP structural maintenance	2.9	
CYPS Surestart	-2.3	
School projects	1.5	
Other	4.1	6.2
Variations in schemes funded from Prudential Borrowing		
Company Loans	2.5	
Other	0.6	3.1
Other approvals and variations		0.9
Total variations		-8.5
= latest Capital Plan approved by Executive on 22 February 2011 (Capital Programme of £129.8m + Capital Forecast of £0.1m)		129.9

Capital expenditure in 2010/11, compared to the Capital Plan figures referred to above, is -

	Gross Capital Spend	Less Capital Grants and Contributions	Net Capital Spend
	£m	£m	£m
Original Capital Plan (23 February 2010) (a)	138.4	80.4	58.0
Latest Capital Plan (22 February 2011) (b)	129.9	77.0	52.9
Outturn for 2010/11 (c)	130.6	85.8	44.8
Year End Variation compared Original (a – c)	-7.8	+5.4	-13.2
Latest Plan (b – c)	+0.7	+8.8	-8.1

The 2010/11 gross capital spending of £130.6m represents a small £0.7m overspend compared with the last Q3 Capital Plan update of £129.9m.

A summary of the outturn position is set out below for gross capital spend at Directorate level, with a more detailed summary being provided in Appendix 2A and an individual statement for each Directorate at Appendices 2B to 2E. These Appendices also show the outturn position for related capital income from grants, contributions and revenue contribution, and a net spend which is funded principally from borrowing.

Service	Appendix	Latest Plan (Feb 11)	Outturn	Variation to Latest Plan
		£m	£m	£m
Adult and Community Services	B	3.7	3.6	-0.1
Business and Environmental Services	C	45.9	45.7	-0.2
Children and Young People's Service	D	65.9	70.1	+4.2
Other County Services	E	14.4	11.2	-3.2
Total		129.9	130.6	+0.7

A summary of the main outturn variations are shown below in terms of:

(a) first column - a gross capital overspend of £0.7m - Capital Plan of

£129.9m/outurn of £130.6m

- (b) second column - additional capital income of £8.8m - Capital Plan of £77m/outurn of £85.8m
- (c) the resulting £8.1m net capital underspend, which effectively means there is less funding required than planned from capital receipts and borrowing.

Item	Gross Spend Variation	Grant/ Contribution Variation	Net Spend Variation
	£m	£m	£m
Adult and Community Services			
<i>IT infrastructure</i> – Reallocation of resources has led to a rephasing of expenditure in order to focus on key future hardware purchases	-0.1	-0.1	0
	-0.1	-0.1	0
Business and Environmental Services			
<i>Local Transport Plan – Maintenance</i> – Initial delays due to weather conditions plus additional slippage on various schemes and survey work. Works are committed and being completed in the first quarter of 2011/12	-1.6	0	-1.6
<i>Scarborough Integrated Transport Scheme</i> – an assessment of Part I compensation claims has taken place requiring a provision in 2010/11. This will be funded within the budget held in the 2011/12 Capital Plan	+1.5	0	+1.5
<i>Local Transport Plan – Integrated Transport</i> – programme delivered slightly ahead of budgeted profile	+0.4	+1.2	-0.8
<i>New and Replacement Road Lighting</i> – works programme recovered more quickly than forecast due to actions taken and improving weather conditions	+0.2	0	+0.2
<i>Rationalisation of Depots</i> – exchange/completion of contracts on a property contract did not occur in the final quarter of 2010/11 as planned	-0.3	-0.2	-0.1
<i>Waste Management Service</i> – works contractor is on site at the West	-0.2	-0.2	0

Item	Gross Spend Variation £m	Grant/ Contribution Variation £m	Net Spend Variation £m
Harrogate Site; works carried out are less than the budgeted profile for the 2010/11 financial year			
<i>Regional Funding Allocation</i> – minor variance to the gross expenditure profile for 2010/11	-0.1	-0.1	0
<i>Other Schemes</i>	-0.1	0	-0.1
	-0.2	+0.7	-0.9
Children and Young People's Service			
<i>CYPS Management Projects</i>			
<i>SureStart, Early Years & Childcare Capital</i> – reallocation of Children's Centre funding has led to an underspend in Phase 3	-0.5	-0.6	+0.1
<i>Capitalised Repairs and Maintenance</i> – programme delivered slightly ahead of budgeted profile	+0.5	+1.2	-0.7
<i>Primary Capital Programme</i> – improved weather in early 2011 allowed better than expected progress to be made on programme of works	+2.8	+3.5	-0.7
<i>Pupil Referral Units/Special Schools</i> – higher expenditure than forecast as a result of progress due to good weather conditions	+0.7	+0.2	+0.5
<i>Suitable for Purpose Schemes</i> – underspend relates to savings made on Threshfield, Bedale High and Hampsthwaite schemes	-0.3	-0.2	-0.1
<i>Extended Schools</i> – reallocation of extended schools grant to suitability projects has led to rephasing of expenditure into 2011/12	-0.3	-0.3	0
<i>Building Schools for the Future</i> – scheme progressing well, expenditure slightly higher than forecast	+0.3	+0.6	-0.3

Item	Gross Spend Variation	Grant/ Contribution Variation	Net Spend Variation
	£m	£m	£m
<i>Health and Safety</i> – NDS Modernisation grant brought forward to fund gas ventilation scheme and thus rephasing supported borrowing approvals into 2011/12	-0.1	+2.0	-2.1
<i>Other Schemes</i>	-1.0	+0.1	-1.1
	+2.1	+6.5	-4.4
School Managed Projects			
<i>Devolved Capital</i> – schools expenditure on devolved capital projects was higher than expected	+2.1	+2.1	0
<i>Self Help Schemes</i> – expenditure was slightly lower than forecast	-0.1	-0.1	0
<i>Other Schemes</i>	+0.1	+0.1	0
	+2.1	+2.1	0
CYPS Total	+4.2	+8.6 *	-4.4
* The total additional CYPS Capital income of £8.6m is as shown at the foot of page 3 of Appendix D . However the split of that additional income into Capital Plan headings has been reanalysed to match the CYPS Capital Plan expenditure heads.			
Other County Services			
<i>Loans to Limited Companies</i> – NYnet loan take up at 31 March 2011 was below the £10m maximum level approved and expected by the end of 2010/11	-2.4	0	-2.4
<i>Material Damage Provision</i> – large number of schools affected by severe winter weather resulting in a high number of material damage claims. Overspend will be funded from a contribution from insurers	+0.5	+0.5	0
<i>Northallerton Bright Office Strategy</i> –	-0.4	0	-0.4

Item	Gross Spend Variation £m	Grant/ Contribution Variation £m	Net Spend Variation £m
County Hall bright office projects (temporary office units etc) now due to be completed in 2011/12. Review of office needs in light of possible staffing reductions delayed activity			
<i>Affordable Housing</i> – one scheme started ahead of forecast – precise timing of housing schemes is difficult to predict	+0.3	0	+0.3
<i>ICT Infrastructure (FCS)</i> – slippage on a number of projects including the upgrade to ICT's service management system and system integration tools	-0.3	-0.3	0
<i>Travellers' Sites</i> – the company responsible for constructing the modular units as part of the site refurbishments went into administration in late 2010/11. The scheme is expected to complete in October 2011	-0.2	0	-0.2
<i>Harrogate Bright Office Strategy</i> – Landlord is responsible for refurbishment works, slippage was beyond the Council's control	-0.2	-0.2	0
<i>Farms Improvement Scheme</i> – further delays on Sleeper Lane and Ashfield Farm schemes has led to rephasing of remaining expenditure to 2011/12	-0.2	-0.2	-0.1
<i>Other Schemes</i>	-0.3	-0.2	-0.1
	-3.2	-0.4	-2.8
= Total Variation in 2010/11 compared with the last Capital £ Q3 Plan update in February 2011	+0.7	+8.8	-8.1

The gross capital overspend of £0.7m becomes a net underspend of £8.1m after applying additional capital grants and contributions of £8.8m because of:

- (i) the relative year end over/underspend position on schemes that are self funded from grants and contributions, against those that are funded corporately from capital receipts and borrowing and

- (ii) utilising the flexibility offered by certain capital grant conditions (mainly CYPS) to increase the use of such grants to fund capital spend in 2010/11. This has the beneficial revenue impact of deferring borrowing (supported by Government borrowing approvals) from 2010/11 to 2011/12 and results in a net capital underspend.

The County Council's Financial Procedure Rules incorporate an automatic carry forward facility for under/overspends both for approved capital expenditure and scheme specific capital income. There was a £0.7m overspend, compared with the last Capital Plan for 2010/11 but, after accounting for grants and contributions income, there is a net bottom line underspend of £8.1m. The various components of this net £8.1m underspend and the proposed carry forward to 2011/12 are:

Item	£000
Latest Capital Plan update (gross spend)	129,898
2010/11 outturn	130,620
= gross capital overspend	722
- increased grants and contributions	8,792
= net capital underspend	8,070
'Corporate' Capital Plan variations not proposed for carry forward to 2011/12	-84
= adjusted net underspend proposed for carry forward to 2011/12	7,986

The split of the proposed £7,986k carry forward between Directorates is:-

Directorate	£000 underspend
Children and Young People's Service	4,374
Business and Environmental Services	869
Adult and Community Services	18
Other County Services	2,725
Total net underspend carried forward	£ 7,986

This proposed carry forward will not impact on the long term capital financing arrangements for the Capital Plan as borrowing and use of capital receipts can be used flexibly between years.

Total capital expenditure of £130,620k in 2010/11 has been financed as follows:-

Item	£000	£000
New borrowing		
• external sources as adjusted for debt repayment and statutory charges to revenue	33,491	
• internal capital borrowing	9,906	43,397
Capital Grants and Contributions		
• Directorate grants and contributions	64,502	
• LAA Performance Reward Grant of revenue report)	1,182	65,684
Schemes financed from Revenue		
• Directorate and School Revenue contributions	21,338	
• LAA Performance Reward Grant	-1,182	20,156
Capital Receipts		
• receipts received in 2010/11 from property sales		1,383
= total capital spending to be financed in 2010/11	£	130,620

The balancing figure in the above table is effectively the increased level of borrowing for capital purposes from internal sources of £9,906k. A more detailed comparison of the above funding package with that underlying the original Capital Plan and the most recent update is provided in Appendix 2F. The table above shows that new borrowing of £43.4m was needed to finance capital spending in 2010/11. This consisted of £33.5m from external sources (PWLB) and the balance of £9.9m from internal sources. In considering these figures the following points should be noted:

- (i) a breakdown of the total capital borrowing requirement of £43.4m into constituent elements and compared with the original and latest Capital Plan is:-

Item	Original Estimate (Feb 2010)	Latest Estimate (Feb 2011)	2010/11 Outturn
	£m	£m	£m
Government Supported Borrowing approvals for 2010/11			
• Education	5.0	5.0	5.0
• Highways LTP	28.9	28.9	28.9
Unsupported Prudential Borrowing required to finance other schemes approved by the County Council	5.0	8.7	8.6
Slippage of net capital expenditure and capital receipts between years	6.2	9.3	1.6

Item	Original Estimate (Feb 2010)	Latest Estimate (Feb 2011)	2010/11 Outturn
	£m	£m	£m
Temporary use of surplus capital resources (mainly capital receipts) and other financing arrangements	-0.8	-0.7	-0.7
Total Capital Borrowing requirement	£ 44.3	51.2	43.4

- (ii) actual new borrowing taken up in 2010/11 was £75m but, as indicated in the table below, the majority of this was not for financing capital spending in the year. This £75m has been utilised as follows:-

Item	£m	£m
Refinancing prematurely repaid debt totalling £94.1m in the latter part of 2008/09 and early part of 2009/10 (less £70m borrowed in 2009/10)		24.1
2009/10 borrowing requirement		
Capital borrowing requirement	30.3	
MRP reduces borrowing requirement	14.6 CR	
Refinance loan repayments	8.2	23.9
2010/11 borrowing requirement		
Towards capital requirement	33.5	
MRP reduces borrowing requirement	15.3 CR	
Refinance loan repayment	8.8	27.0
Total external borrowing in 2010/11		75.0

The County Council's policy is that all capital receipts, excluding those relating to County Farms, shall be used to finance capital expenditure in the year in which the receipts are generated. The outturn position on capital receipts is:

Item	£000
Receipts achieved in 2010/11	
• sale of County Farms	11
• sale of other land and buildings	1,372
	1,383
Used to fund capital expenditure in 2010/11	-1,383
Capital Receipts carried forward to 2011/12	£ 0

- (i) the total of capital receipts of £1.4m compares with an estimate of £1.7m used for the last updated Capital Plan submitted to Executive. The shortfall of £0.3m relates mainly to the slippage, into 2011/12, of some receipts expected in 2010/11.
- (ii) £1.4m is considerably less than the forecast at the start of the financial year as a result of several factors, but principally
- the property market continued to be poor, especially in the housing sector, which is relevant to the majority of NYCC disposals, as they are potential development sites
 - changes in the planning policy of district/borough councils have made sites less attractive to developers, due to increased requirement for affordable housing. In the current climate this has rendered many sites unviable for development
 - Directorates delayed several sales by putting them on hold (eg Croft House, Langcliffe Primary School, Low Bentham Primary School and Pickering Depot Office)
 - several expected sales did not complete, due to purchasers either acting more slowly than anticipated, or withdrawing (eg Richmond Depot, Oak Mount EPH, The Close, Brompton, Stockwell Lane and Richmond House)
 - some properties were not vacated by directorates, due to delays in build programmes for new premises etc (eg West Ayton Depot, Whitby Depot, Pateley Bridge Depot and Salter Road ATC)
 - Starbeck depot has been allocated as an extra care site at nil receipt and St Wilfrids bungalow is now likely to be rented to a community group, instead of being sold
- (iii) all available Capital Receipts at 31 March 2011, £1.4m, have been used to fund capital spending in the year. This approach is advantageous in terms of treasury management activities and reducing capital financing costs in 2011/12.

The County Council agreed a flexible policy on the utilisation of County Farms capital receipts in 2002. This policy was to use receipts to finance the Capital Plan, to reduce debt or for other purposes, as appropriate, in accordance with the financial demands on the County Council, and with its policies, at the time when the receipts became available. Following a review of the County Farms Sales Policy it was agreed, in 2008, that this policy should remain unchanged. The Capital Plan therefore utilises all expected County Farms receipts achieved in the financial years 2010/11 to 2013/14 to fund capital spending, rather than for debt repayment or other purposes. Therefore all such receipts in 2010/11, although only totalling £11k, have been treated accordingly and used for the funding of capital spending.

Looking ahead, property continues to be one of the areas hardest hit by the recession and it is likely that the economic problems of the country will continue to impact upon the performance of property markets well into 2011/12. This is evidenced by the

difficulty experienced during the past year of translating market interest into sales. Renewed interest in The Close, Brompton and the former depot at Richmond has resulted in acceptable offers, but sales have still not completed. With a number of other properties also under offer, sales which failed to complete in 2010/11 should, however, complete in 2011/12 giving a welcome boost to sales receipts that year. Against a backdrop of severe public spending cuts and faltering economic growth, any significant recovery in the property market is considered unlikely in the next 12-18 months. At best property prices are likely to remain static, though once the real impact of the spending cuts is known, a further dip in values may occur towards the end of the year, in particular if unemployment rises. The County Council's portfolio will continue to shrink as a result of the current service reviews, the wider implementation of flexible working and the One Council vision. The introduction of the Localism Bill with the Community Right to Buy, and the Academy agenda may also impact upon the asset base. By adopting a proactive approach to asset management, however, and by preparing for change rather than merely reacting, the County Council is well placed to respond to the changing climate.

The Q3 Capital Plan update report submitted to Executive in February, 2011 identified a potential £1.4m of unallocated capital funding that might become available in the four year period to 2013/14. This sum arose mainly from additional capital receipts that had been identified, net of additional capital funding allocations approved by Executive. As a result of the 2010/11 outturn position and a more recent updated forecast of capital receipts up to 2013/14, this surplus capital resources forecast has now reduced to only £0.2m. Assuming it materialises, this £0.2m could be made available for either new capital investment; reducing prudential borrowing in 2011/12, 2012/13 or 2013/14 and therefore achieving debt financing cost savings in the Revenue Budget/MFTS; or holding for the time being, with no immediate decision to either spend or reduce borrowing. This course of action would result in additional short-term interest being earned within Corporate Miscellaneous. The Executive has agreed to retain any surplus capital funding for the time being. .

Efforts continue to deal with damage to the highway infrastructure as a result of the 2009/10 and 2010/11 winter conditions. Resources within the Local Transport Plan budget are prioritised as needed to contribute to this work. The Government has allocated £6.6m of grant to the County Council to deal with damage caused during the most recent winter. Works are being programmed for 2011/12 and information will be published on the County Council website by 30 September 2011 showing how the additional funding has been spent.

The One Council Vision envisages a singular co-ordinated approach to the management of property assets. It implies a matching approach to the use of capital funds to improve/refurbish the asset portfolio. For these reasons, the property theme of the One Council programme will incorporate a review of all uncommitted schemes in the Capital Plan and this review is to be completed so that the results can be fed into the 2012/13 Budget/MTFS process later in the year.

The Executive RECOMMENDS:

That the proposed carry forward, to 2011/12, of the net underspend totalling £7,986k detailed on page 6.28 of the report be approved.

3. Corporate Procurement Strategy 2011-2014. The County Council last considered a Corporate Procurement Strategy in December 2009. This Strategy was linked to a Corporate Procurement Strategy Implementation Plan. Taken together, these documents have been considered as too long and detailed, and a revised and simplified approach is now being proposed. Following initial consideration by the Corporate Procurement Members Working Group (CPMWG) in January, a review of the Strategy has been carried out with input from members of the Corporate Procurement Group (CPG). CPG considered the format of the previous Strategy and concluded that a radical approach should be taken to simplify the way in which our Strategy and objectives might be set out. This has resulted in a summarised visual approach to setting out the Strategy on one page. It is considered that this will be effective within the organisation as it will enable this to be presented to a wide range of staff involved in procurement matters. In terms of structuring the document, and in line with a redrafted vision, 8 core objectives have been identified and described. These core objectives then flow into the action planning approach reflected in the Procurement Action Plan 2011/12, which now relates directly to those eight objectives, and which has also been endorsed by CPMWG. This draft Strategy has been endorsed by CPMWG, and is now recommended to the County Council for formal approval. Work on the Strategy and Action Plan commenced before the formal launch of the “One Council” initiative. Whilst nothing in either document contradicts anything in the “One Council” vision, and indeed moves forward a number of key strands now reflected in that vision, it may be necessary, as that work develops, to review and add to the Action Plan, in particular to take account of any additional or amended priorities.

The Executive RECOMMENDS

That, subject to the use of “no” instead of “nil”, the draft Corporate Procurement Strategy 2011-14, a copy of which is attached marked Appendix 3, be adopted.

4. Appointments to Committees and other bodies. The Executive sets out below recommendations relating to appointments to Committees, including the usual recommendations to allow political groups to put forward, at the meeting, nominations for appointments to seats on Committees and other bodies allocated to those groups and for the re-allocation of seats, if necessary, to achieve political proportionality.

The Executive RECOMMENDS

(a) That the following District Councillors be appointed to the Scrutiny of Health Committee as representatives of the relevant Council:

Hambleton District Council: Councillor Peter Bardon to replace Councillor Blades as Substitute Member.

Harrogate District Council: Councillor Ian Galloway to remain and Councillor Stan Beer to be substitute member.

Richmondshire District Council: Councillor Tony Pelton to replace Rob Johnson

- Councillor Linda Curran to replace Councillor Harris as Substitute Member.
- Scarborough District Council: Councillor James M Preston to replace Councillor Vickers
- Councillor Jane E Mortimer to replace Councillor Ms S Rodgers as Substitute Member.
- Selby District Council: Councillor Michael Dyson to replace Councillor Kay McSherry.
- (b) That Councillor Jim Clark, of Harrogate Borough Council, be appointed to the Pension Fund Committee, as the representative of Local Government North Yorkshire and York, together with Councillor Brian Phillips, of Hambleton District Council as the substitute Member.
- (c) That any proposals for the re-allocation of seats, if necessary, to achieve political proportionality or for changes to memberships or substitute memberships of Committees or other bodies to which the Council makes appointments, put forward by the relevant political group, at or before the meeting of the Council, be approved.

CARL LES
Chairman - 24 May, 2011

JOHN WEIGHELL
Chairman

County Hall,
NORTHALLERTON.
8 July 2011

2010/11 FINAL REVISED REVENUE BUDGETS AT 31 MARCH 2011

APPENDIX 1A

	Original Budgets agreed by Cty Cncl on 17-Feb-10 £000s	Approved carry forwards from 2009/10 £000s	Pending Issues Provision £000s	Corporate Clawback of Excess Inflation Provisions £000s	Other agreed transfers and adjustments £000s	Final Revised Budgets £000s
DIRECTORATE						
Children & Young Peoples' Service	79,238	696	-1,725	-207	-610	77,393
Business & Environmental Services	68,560	965	1,021	-493	-1,301	68,752
Adult & Community Services	131,437	470	1,371	-314	-462	132,502
Chief Executive's Group	13,682	856		-47	-153	14,338
Finance & Central Services	15,951	4,223	1,205	-38	3,879	25,220
Corporate Miscellaneous						
Contingency - general provision	500				-248	252
Contingency - specific inflation provision	0			1,099		1,099
Contingency - additional CYPs Demand	500				-500	0
Contribution from Insurance Fund Reserve	-3,000					-3,000
Pending Issues Provision - Non-Recurring	10,245	503	-5,595			5,153
Capital Financing charges	32,778				-255	32,523
Interest earned	-1,695				-50	-1,745
Community Fund / Second Homes Council Tax	800	1,746	-277		-146	2,123
Transformation Fund	620	301			-50	871
DSG Contribution to Corporate Overheads	-1,052					-1,052
Pay & Reward Initiative	533	329			-271	591
Contribution to Redundancy Reserve	0		2,500			2,500
Contribution to Winter Maintenance Reserve	0		1,500			1,500
Other (net)	904	86			166	1,156
	41,133	2,965	-1,872	1,099	-1,354	41,971
	350,001	10,175	0	0	0	360,176
FINANCING						
Internal revenue balances		10,175				10,175
Externally						
Revenue support grant	13,232					13,232
National non domestic rates	91,123					91,123
Precept on District Councils						
current year	245,154					245,154
previous years arrears	492					492
	350,001	10,175	0	0	0	360,176

APPENDIX A

APPENDIX 1B

COMPARISON OF REVISED ESTIMATE AND ACTUAL EXPENDITURE FOR 2010/11

DIRECTORATE	APPE NDIX	YEAR END VARIATION			ANALYSIS OF YEAR END VARIATION						
		Final revised estimate Budget	Actual net Spending 2010/11	Total under (-) or over (+) spending in year	Overspend Write off Requests	Underspends not proposed for carry forward	Proposed carry fwd to 2011/12			Total under(-) or over (+) spending in year	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	PIP allocations	Service under-spends	Total Proposed c/ fwds	(11)	
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
Adult & Community Serv.	C	132,502	132,110	-392		0	-320	-72	-392	-392	
Business & Environmental Serv.	D	68,752	69,143	391	Winter Service overspend net of contribution from BES, including £2m contribution to reserve	1,536	-49	-1,096	-1,145	391	
Chief Executive's group	E	14,338	13,141	-1,197			-278	-919	-1,197	-1,197	
Children & Young People's Serv.	F	77,393	76,203	-1,190		-300	-218	-672	-890	-1,190	
Finance & Central Serv.	G	25,220	20,786	-4,434			-1322	-3,112	-4,434	-4,434	
Corporate Miscellaneous	H	41,971	32,238	-9,733		-2,678		-7,055	-7,055	-9,733	
Total Net Expenditure		360,176	343,621	-16,555		1,536	-2,978	-2,187	-12,926	-15,113	-16,555

= Appendix A

This net underspend of £1,442k is not proposed for carry forward and will therefore impact positively on the General Working Balance

10-May-11

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	HIGH RISK?	REVISED BUDGET 2010/11 £000	ACTUAL OUTTURN 2010/11 £000	VARIANCE (-) = under spend £000	COMMENTS
Social Care Operations - Area Budgets					
Hambleton/Richmond	Y	23,726	23,977	251	The major areas of overspend have been on respite care for adults with Learning Disabilities and residential and domiciliary care for older people partially offset by underspends on services for adults with physical disabilities and staffing costs
Harrogate/Craven	Y	44,647	46,008	1,361	The major drivers of the overspend in the West area have been demand pressure on both community and residential services for adults with learning disabilities and for residential provision for older people partially offset by savings on services for adults with physical disabilities
Scarborough/Whitby/Ryedale	Y	33,929	33,583	-345	Staff vacancy savings, higher income, lower than budgeted spend on domiciliary care for older people and managed savings on development projects partially offset by significantly higher demand for residential places for older people and adults with learning disabilities and pressure on the disability equipment budgets
Selby	Y	14,507	14,030	-477	Savings on staffing and management costs, carers services, residential provision (for older people and adults with physical disabilities) and in-house learning disability services partially offset by demand pressure on non-residential care provision across all client groups and residential care for adults with learning disabilities
Mental Health		4,598	4,439	-159	Lower demand for residential placements together with savings on contracts and underspends on in-house staffing and training partially offset by increased demand for non-residential services
Provision for demand pressures		970	0	-970	Monies released by savings made elsewhere in Directorate budgets specifically to offset demand pressures within Social Care Operations.
Assistant Director/Cross-area budgets (incl. Social Care Reform Grant)		1,128	1,397	269	Reduced Social Care reform grant income showing here but matched by underspends elsewhere in the Directorate. Higher than budgeted costs for meals service and CRB checks and higher transport and supplies costs for the direct payments support service
SUB-TOTAL		123,504	123,433	-70	
Library & community Services					
Libraries	Y	7,741	7,902	161	Initial savings target not achieved because of decisions about a longer term strategy for library provision together with higher than budgeted vehicle costs and overspends on the top-sliced book fund
School Library Service	Y	0	0	0	Traded Service - see page 3 of the Appendix
Registrars		17	-27	-44	Higher activity levels leading to an increase in net income
Archives & Record Management		299	300	1	
Coroners	Y	681	736	56	The impact of a number of longer and more complex inquests and a rise in the cost of forensic tests
SUB-TOTAL		8,737	8,912	174	

ADULT & COMMUNITY SERVICES

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	HIGH RISK?	REVISED BUDGET 2010/11 £000	ACTUAL OUTTURN 2010/11 £000	VARIANCE (-) = under spend £000	COMMENTS
Commissioning, contracting & quality assurance		551	552	1	
Strategic Commissioning & Partnerships		770	953	183	Part of the extra care team were transferred to alternative priorities in 2010/11 and therefore their costs could not be charged against the extra care capital programme. In addition the new accounting rules mean the transfer of the underspending on Stroke Support Grant is charged here (but offset by extra grant - see grants line below)
Resources Unit		7,678	7,527	-151	Savings on staff, insurance and supplies budgets partially offset by pressure on IT spend
Performance & Change Management		2,068	2,001	-66	Staff savings
Director & Cross-Directorate		1,403	1,353	-49	Interest earned on up-front payments of health monies
Government Grants & Health Transfer		-14,124	-14,218	-94	Additional stroke support grant - offset by c/fwd of underspend on Strategic Commissioning line above
Total Before PIP allocations		130,586	130,514	-72	
PIP allocations		1,916	1,596	-320	Details in PIP summary Appendix J
TOTAL		132,502	132,110	-392	
Projected Variance at Q3 Report				-64	

ADULT & COMMUNITY SERVICES

2010/11 REVENUE BUDGET OUTTURN

TRADED SERVICE	High Risk?	Traded deficit B/fwd from 2009/10	In year surplus/deficit			Traded Surplus C/fwd to 2011/12	COMMENTS
			2010/11				
		£000	Income £000	Expenditure £000	Surplus £000	£000	
School Library Service	Y	-4	538	534	4	0	
GRAND TOTAL		-4	538	534	4	0	

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	HIGH RISK?	REVISED BUDGET 2010/11 £000	ACTUAL OUTTURN 2010/11 £000	VARIANCE (-) = under spend £000	COMMENTS
Highways	Y	31,420	32,900	1,480	Expenditure on the Winter Service exceeded the base budget by £3.2m and led to an overspend of £1.7m after applying the full Winter Service Reserve. In addition funding of £0.2m has been applied from elsewhere in BES resulting in a remaining overspend of £1.5m. This is requested for corporate write-off. As reported to the Executive at Q3 BES has deliberately restricted expenditure on various services in order to be able to fund winter costs and rebuild the Winter Reserve to a sound level. £2m has been identified for this purpose.
Integrated Passenger Transport (IPT)		4,452	4,650	198	The net overspend reflects the position on fleet costs and predominantly relates to additional maintenance and lease costs. This includes a provision of £60k for retrospective vehicle charges from the fleet contractor. It is partially offset by savings on the remainder of the IPT budget. Expenditure of £53k was incurred to set up the new concessionary travel service, which has been managed from existing budgets in BES.
Trading Standards & Planning Services		2,577	2,565	-12	Salary savings amounted to £110k due to vacancies. Further savings relate to general supplies and services plus £13k for the DERIC Lab which is intended for carry forward into 2011/12 to invest in necessary equipment upgrades. A contribution of £122k has been made to fully fund the Local Development Framework / Minerals Core Strategy reserve.
Economic & Rural Services		2,718	2,538	-180	Salary savings of £145k and additional income of £150k was partly used to fund additional projects.
Partnership Unit		98	98	0	
Waste Management		23,048	22,151	-897	Slippage on works at Seamer Carr Bridge amounting to £195k and Langbaourgh remedial works totalling £118k both of which are requested for carry forward. Recycling incentive payments are £359k lower reflecting DCs' performance. Waste volumes were lower than budgeted and accounts for the remainder of the underspend.
Performance & Finance Unit		1,570	1,536	-34	The underspend relates to various savings on salaries and supplies.
Support Services		1,064	949	-115	Salary savings (net of agency cover and advertising costs) totalled £47k. There were savings of £32k on training and on various supplies (predominantly postages) totalling £34k.
Total before PIP Allocations		66,947	67,387	440	
PIP Allocations		1,805	1,756	-49	The variance relates to the Bedale-Aiskew-Leeming Bar Bypass scheme due to a reprofiling of the scheme activities. This is requested for carry forward pending decision from DfT on the future of the scheme.
TOTAL		68,752	69,143	391	
Projected Variance at Q3 Report				2,594	

CHIEF EXECUTIVE'S GROUP

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	HIGH RISK?	REVISED BUDGET 2010/11 £000	ACTUAL OUTTURN 2010/11 £000	VARIANCE (-) = under spend £000	COMMENTS
Chief Exec's Office (incl Access to Services)		2,489	2,341	-148	£90k relates to the Complaints & Commendations system which will be carried forward to fund running costs in future years. The remaining sum mainly arises from savings in staffing vacancies being held in the current year in order to deliver the 2011/12 savings programme and will be used to fund other priorities including the One Council initiative.
Grants & Subscriptions		233	230	-3	
Comm Safety, Climate Change etc.		326	233	-93	Underspend includes £23k relating to ringfenced sums for Climate Change & Community Safety. The remaining sum will be used to fund other priorities including the One Council initiative. The 11/12 budget has been reviewed to contribute to these other priorities as well.
Emergency Planning		465	392	-73	Underspend mainly arising from savings on staffing restructure in the current year in order to deliver the 2011/12 savings programme which will be used to fund other priorities including the One Council initiative.
Legal Services		1,499	1,365	-134	Underspend mainly arising from savings on staffing vacancies being held in the current year in order to deliver the 2011/12 savings programme. The remaining sum will be used to fund other priorities including the One Council initiative.
Democratic Services		583	475	-108	£40k relates to the E-governance software that will be carried forward to support the project in 2011/12. The remainder relates mainly to savings from staffing vacancies being held in the current year in order to deliver the 2011/12 savings programme and will be used to fund other priorities including the One Council initiative.
Legal Expenses	Y	643	724	81	This is a volatile budget. An overspend has arisen due to the increase in the cost and volume of childcare cases as well as high cost cases in planning and environment.
Elections		76	76	0	
Customer Service Centre		1,646	1,647	1	
HR Services		2,881	2,765	-116	£37k is funding from CYPS which is to be carried forward to cover costs of absence management, schools forum and Governor training work in 2011/12. £11k relates to the Young Persons Team & grants, and will be ringfenced and carried forward into 2011/12 to continue the grant work. £40k relates to the HR Projects team is requested to be carried forward. The remaining £28k surplus on HR is requested to be carried forward for development of the E-Leave Card etc.
People Strategy		379	253	-126	This budget has been reviewed and £92k of the underspend freed up to fund a small number of additional fixed term HR posts to support managers and staff in addressing the large scale staffing issues arising from the savings requirement. In future years this budget will be reduced as part of the savings programme. £13k is required to be carried forward to support the Corporate L&D programme, and a further £21k to support the Pay & Reward ongoing budget.

CHIEF EXECUTIVE'S GROUP

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	HIGH RISK?	REVISED BUDGET 2010/11	ACTUAL OUTTURN 2010/11	VARIANCE (-) = under spend	COMMENTS
		£000	£000	£000	
Communications		968	845	-124	Underspend mainly arising from vacancies; underspend on NY Times mainly arising from renegotiated printing contract, one less edition published but offset by early cancellaton costs. £30k is being requested to be carried forward to support the costs of the Staff Survey. The remaining sum will be used to fund other priorities including the One Council initiative.
Member's Services		1,372	1,307	-65	This budget has been reduced to reflect savings brought forward from 2011/12. The underspend arises over a number of budget heads and will be used to fund other priorities including the One Council initiative.
Chairman's Fund		58	48	-11	Underspend on Chairman's Fund of £13k offsets £2k overspend on Chairman's Vehicle which will be used to fund other priorities including the One Council initiative.
TOTAL before PIP projects		13,620	12,701	-919	
PIP Projects					
Customer Service Centre PIP Allocations		29	29	0	
HR Services PIP Allocations		689	411	-278	Underspend relates to the timing of the roll-out of HR EDRMS and will be carried forward to help fund the work in 11/12.
Total PIP projects		718	440	-278	
GRAND TOTAL		14,338	13,141	-1,197	
Projected Variance at Q3 Report				-522	

CHIEF EXECUTIVE'S GROUP

2010/11 REVENUE BUDGET OUTTURN

TRADED SERVICE (For Note)	High Risk?	Traded Surplus B/fwd from 2009/10	In-Year Surplus 2010/11			Traded Surplus C/fwd to 2011/12	COMMENTS
			Income £000	Expenditure £000	Surplus £000		
CYPS Traded HR		26	786	756	30	56	
Health & Wellbeing		0	226	218	8	8	
TOTAL		26	1,012	974	38	64	

CHILDREN & YOUNG PEOPLE'S SERVICE

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	HIGH RISK?	REVISED BUDGET 2009/10	ACTUAL OUTTURN 2009/10	VARIANCE (- = underspend)	COMMENTS
		£000	£000	£000	
LEA BLOCK					
Strategic Management					
Strategic Capacity		812	760	-52	
Strategic Services		1,371	1,328	-43	
Grant contribution to revenue budget		-610	-689	-79	A combination of Area Based Grant and Sure Start, Early Years & Childcare Grant which underpin the directorate's financial strategy.
Quality & Improvement		4,491	4,458	-33	
Severance / Pensions / Benefits		1,445	1,452	7	
Finance & FMS		-370	-356	14	
e-Government Services		673	783	110	Standard Desktop recharges not allocated to other budget lines.
Psychological Service		1,403	1,464	61	
Other Children's Services & Corporate overheads		769	685	-85	
TOTAL		9,983	9,885	-99	
Retained LEA Services					
Outdoor Education		1,010	1,010	0	
Music Service		431	431	0	
Learning, Youth & Skills		3,793	3,847	53	
Student Support		202	162	-41	
TOTAL		5,437	5,449	12	
Access					
Home to School Transport	Y	22,386	21,803	-583	Underspending of £583k compares with a projected underspend position of £407k at Q3. MTFS savings-projects, targeting efficiency and procurement savings in Home to School Transport, are well underway and have been achieved ahead of target. £300k due to be found in 2011-12 has been realised in 2010-11 and, therefore, this amount will not be carried forward as part of the CYPS earmarked balance.
Access Services (incl. SENO's)		649	670	22	
TOTAL		23,035	22,473	-561	
SEN & Behaviour (LEA)					
Welfare Service		1,678	1,657	-22	
LEA-Schools Block Adjustment		191	179	-11	(See Note 1)
TOTAL		1,869	1,836	-33	
LEA BLOCK TOTAL		40,324	39,643	-681	

CHILDREN & YOUNG PEOPLE'S SERVICE

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	HIGH RISK?	REVISED BUDGET 2009/10 £000	ACTUAL OUTTURN 2009/10 £000	VARIANCE (- = underspend) £000	COMMENTS
SOCIAL CARE BLOCK					
Services for Children and Families					
Child Placement	Y	18,395	18,250	-145	There are currently 481 children looked after compared with 467 at Q3 and 459 at the start of the year. Despite the volatility in numbers, improvements to "gatekeeping" decisions and LAC commissioning and contracting systems have resulted in a change in the mix of care with a reduction in the use of Independent Fostering Agencies and expensive external residential placements for children presenting emotional and behavioural challenges. The demand-led nature of this budget and anticipated changes in funding arrangements around court-ordered secure remands are likely to place financial pressure on this budget in 2011/12.
Children's Services (incl Disabled Children)		12,327	12,108	-219	Management action has resulted in an overall underspending of £219k after the application of a non-recurring £524k carry-forward from 2009/10. Measures have included a temporary freeze on recruitment, strengthening the performance monitoring of contracts and a review of transport arrangements for Looked After Children. The underlying financial position on Children's Services will continue to be the focus of management action in 2011/12 to contain spending without impacting on service delivery.
Planning and Quality		4,287	4,300	14	
General		934	1,102	168	Overspending related to recruitment costs for senior posts within Children's Social Care. In addition, there are higher than anticipated costs associated with CRB checks.
Youth Justice		830	742	-88	
SOCIAL CARE BLOCK TOTAL		36,773	36,502	-270	
VFM Proposals not yet allocated to Service Lines		21	0	-21	
Total Before PIP Funding Against 2010/11 VFM Targets	Y	77,118	76,146	-972	This includes the £300k early achievement of transport savings referred to above.
Pending Issues Provision		275	57	-218	Underspending reflects the costs associated with the phased implementation of ICT resilience
TOTAL		77,393	76,203	-1,190	
Predicted Variance at Q3 Report				-634	

Notes:

1. The figures include a reallocation adjustment between DCSF defined blocks. This is a technical reallocation intended to reflect the most appropriate analysis of expenditure where the budget heading falls in more than one block.

CHILDREN & YOUNG PEOPLE'S SERVICE

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	HIGH RISK?	REVISED BUDGET 2009/10 £000	ACTUAL OUTTURN 2009/10 £000	VARIANCE (- = underspend) £000	COMMENTS	
SCHOOLS BLOCK/ DEDICATED SCHOOLS GRANT						
SEN & Behaviour (Schools)						
Independent Fees & Recoupment		2,593	2,314	-279	The projected underspending reflects the net impact of pupil changes against budgeted assumptions made at the commencement of the year. In addition, other local authorities have reduced their fees for placements where we have pupils placed.	
Access Strategy, E-LAC and EMA		2,585	2,538	-47		
Early Intervention		672	649	-22		
TOTAL		5,850	5,502	-348		
Networks						
Behavioural, Emotional & Social Difficulties						
Cognition & Learning	Y	5,549	5,972	423	Underspending of £108k reflects the recoupment of funding (£387k) for Harrogate Grammar Academy. This amount is offset by a lower final Dedicated Schools Grant (below). Without the adjustment for academy recoupment, there is actually an overspending of £279k which is broadly in line with projections reported at Q2. This overspend principally relates to SEN and, considered in conjunction with the underspend for Independent Fees and Recoupment, the Directorate has effectively contained costs within the resources available.	
Sensory, Physical and Medical		692	641	-51		
Communication & Interaction		1,067	1,112	45		
		619	639	19		
TOTAL		7,926	8,363	437		
Schools & Early Years						
ISB & LMS Contingency		290,605	290,497	-108		
Mainstream Early Years		5,718	5,822	104		
Private, Voluntary and Independent Early Years Funding		8,496	8,392	-104		
Enhanced Mainstream Schools		2,669	2,669	0		
Minority Ethnic Achievement Hub Schools		500	501	0		
Structural R&M		1,657	1,657	0		
Learning Platforms - Broadband		857	857	0		
TOTAL		310,502	310,394	-108		
Strategic Services						
Strategic Capacity		397	473	76	Underspending reflects a reduction in overhead costs in line with the County Council's savings plan.	
Catering Service		897	897	0		
TU Duties and Legal Fees		125	125	0		
Children's Services		101	0	-101		
DSG Overheads		1,637	1,376	-261		
LEA-Schools Block Adjustment		-191	-179	11		
TOTAL		2,966	2,691	-275		
Total		327,244	326,950	-293		
Dedicated Schools Grant		-327,999	-327,612	387	The final DSG allocation of £327,612k reflects a reduction of £387k relating to recoupment of funding for one month for Harrogate Grammar Academy.	
Unallocated DSG		755	661	-94		
TOTAL		0	0	0		

CHILDREN & YOUNG PEOPLE'S SERVICE

2010/11 REVENUE BUDGET OUTTURN

TRADED SERVICE	High Risk?	Traded Surplus/Deficit (-) B/fwd from 2009/10	In year Surplus/Deficit 2010/11			Forecast Traded Balance C/fwd to 2011/12	COMMENTS
			Turnover	Expenditure	Surplus/deficit (-)		
		£000	£000	£000	£000	£000	
Catering	Y	773	15,232	15,247	-15	758	Small in-year trading deficit reflects costs incurred from winter closures.
Premises Scheme		-254	5,564	5,072	492	238	The budget on Premises has been managed very carefully this year to ensure that there would be funding available to carry forward into 2011/12, to meet the obligations that the scheme has to complete work on repairs, where the faults were reported prior to 31 March 2011, but the work had not been carried out by the year end. The scheme restricted its response to emergency repairs only from the beginning of February in order to support this.
Staff Absence Insurance Scheme		550	4,305	4,013	293	843	In-year surplus reflects an excess of premium over claims during the financial year. The balance will be reviewed, including an assessment of reimbursements to schools.
School's ICT		60	5,237	5,190	46	106	
Outdoor Education	Y	204	* 2,881	2,915	-34	170	
FMS		29	1,286	1,302	-16	13	
Other Traded Services		837	2,470	2,727	-257	581	In-year deficit reflects the planned utilisation of balances across a number of traded services. The aggregated in-year deficit principally relates to Quality & Improvement traded service (£94k) and Insurance Services to Schools (£94k)
GRAND TOTAL		2,200	36,974	36,465	509	2,709	

* Turnover consists of real income of £1,871K together with a contribution of £1.010K from the Outdoor Education Budget in CYPS.

APPENDIX 1G

FINANCE & CENTRAL SERVICES

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	REVISED BUDGET 2010/11 £000	ACTUAL OUTTURN 2010/11 £000	VARIANCE (-) = under spend £000	COMMENTS
FINANCIAL SERVICES				
Base budget	4,982	4,786	-196	Savings across a range of budget headings, some of which are early implementation of 2011/12 savings requirement.
Carry forward from 2009/10	118		-118	
TOTAL	5,100	4,786	-314	The underspend will be used to fund non-recurring priorities in the Directorate in particular to meet the costs of necessary IT upgrades etc.
STRATEGIC TRANSFORMATION AND INTEGRATION CAPABILITY - SCANNING BUREAU				
Carry forward from 2009/10	-186	10	196	Up-front expenditure on Scanning bureau will be offset by income from Directorates over future years. In effect the deficit is 'funded' by the rest of the Directorate budget until cost-recovery is achieved.
TOTAL	-186	10	196	
STRATEGIC TRANSFORMATION AND INTEGRATION CAPABILITY				
PIP	323	21	-302	The underspend arises following a project review, including the profile of spend to 2013/14. This will be available to meet future STIC programme costs.
Carry forward (PIP)	237	237	0	
TOTAL	560	258	-302	
CORPORATE PROCUREMENT				
Base budget	463	404	-59	This managed underspend will be used to part fund the Build North Yorkshire project in 2011/12.
Carry forward from 2009/10	9	9	0	
TOTAL	472	413	-59	
ICT SERVICES				
ICT Services - Operational				
Base budget	3,968	3,872	-96	Managed underspend to be carried forward to fund a number of short term projects in 2011/12.
PIP	191	191	0	
Carry forward from 2009/10	15	15	0	
Total	4,174	4,078	-96	
ICT Services - Developments				
Base budget	386	386	0	Underspend due to timing of implementation of projects including Service Delivery Toolsuite (£265k) and Integration and Workflow (£116k). To be carried forward to fund completion of this work in 2011/12.
Carry forward from 2009/10	1,664	1,146	-518	
Total	2,050	1,532	-518	
ICT Recharged Services				
Base budget re SDT	-708	-721	-13	Additional SDT income due to PC numbers, to be carried forward to fund a number of short term projects in 2011/12.
Carry forward from 2009/10	-258	-114	144	
Total	-966	-835	131	Upfront expenditure on infrastructure that will be offset by income from Directorates over future years.
Wide Area Network				
Base budget	863	863	0	
PIP	600	600	0	
Budget transfer	-1,356	-1,356	0	
Total	107	107	0	
ICT SERVICES TOTAL	5,365	4,882	-483	

FINANCE & CENTRAL SERVICES

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	REVISED BUDGET 2010/11 £000	ACTUAL OUTTURN 2010/11 £000	VARIANCE (-) = under spend £000	COMMENTS
FACILITIES MANAGEMENT				
Cleaning and Grounds Client				
Base budget	154	42	-112	Of the underspend £20k is required for carry forward to fund vehicle trackers and staff training in 2011/12. Remaining underspend will be transferred to Corporate Accommodation to assist the Bright Office programme. An income review will be undertaken with any 'surplus' funding to be used to meet other corporate property initiatives (e.g. Legionella)
Carry forward from 2009/10	64	64	0	
Total	218	106	-112	
Grounds Maintenance DSO				
Base budget	45	45	0	
Cleaning Services				
Base budget	40	20	-20	
County Print Unit:				
Base budget	-78	-78	0	
- Identity Badge provision				
Base budget	33	33	0	
Carry forward from 2009/10	7	7	0	
Total	40	40	0	
Corporate Repairs & Maintenance				
Base budget	2,096	1,451	-645	Underspend due to rephasing of planned maintenance schemes into 2011/12, funding to be carried forward to complete schemes in 2011/12.
Carry forward from 2009/10	339	339	0	
Total	2,435	1,790	-645	
Themed programme - Gas Ventilation, Glass filming, Air conditioning				
One-off funding	186	168	-18	Underspend due to rephasing of Glass Filming and Air Conditioning schemes (£70k) to be carried forward to complete work in 2011/12. Offset by overspend on Gas Ventilation scheme (£53k) to be written off in 2010/11 against Corporate Property Management underspend.
Corporate Accommodation				
Base budget	3,321	2,842	-479	Underspend primarily on minor works/improvements due to scheme variations at planning stage etc. The Corporate Accommodation budget is currently under review due to the incorporation of Swaledale House and the transfer of the budgets from Directorates to be managed centrally. Any underspend not required for specific items in 11/12 will be used to assist the Bright Office programme.
Carry forward from 2009/10	485	485	0	
Total	3,806	3,327	-479	
BOS Harrogate PIP				
PIP	1,205	185	-1,020	Underspend due to slippage and changes in timetable, project due to be finished in September 2011
BOS Northallerton PIP				
PIP	1,450	1,450	0	Scheme completed.
BOS Skipton PIP				
Carryforward (PIP)	500	500	0	Scheme to be completed in late Summer 2011, remaining funding from capital.

FINANCE & CENTRAL SERVICES

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	REVISED BUDGET 2010/11	ACTUAL OUTTURN 2010/11	VARIANCE (-) = under spend	COMMENTS
	£000	£000	£000	
Corporate Property Management				
Base budget	2,466	1,578	-888	Underspend primarily due to slippage on the farms improvement schemes (Sleeper Lane and Ashfield sites); the delayed farms improvement schemes will now be undertaken in 2011/12. £53k of the underspend will be used to offset the overspend on Gas Ventilation (see Themed Programme above), the remaining £835k to be carried forward to complete schemes and meet other priorities in 2011/12.
Carry forward from 2009/10	650	650	0	
Gypsy site refurbishment PIP	204	204	0	
Carryforward (PIP)				
Total	3,320	2,432	-888	
FACILITIES MANAGEMENT TOTAL	13,167	9,985	-3,182	
RISK MANAGEMENT				
Health & Safety Risk				
Base budget	461	404	-57	Underspend due to slippage on First Aid spending and contribution to costs of Head of Health and Safety from HANDS. £5k for carry forward to be used for Health and Safety handbook and remaining underspend to be utilised for BOS health and safety initiatives.
Carry forward from 2009/10	3	3	0	
Total	464	407	-57	
Risk Management Initiatives Fund				
Base budget	94		-94	The underspend is mainly due to slippage and/or deferral of some projects. It is requested that the underspend be carried forward into 2011/12, when it will be used to fund risk management initiatives (e.g. re driver/vehicle issues, First Aid and violence to staff).
Carry forward from 2009/10	184	45	-139	
Total	278	45	-233	
RISK MANAGEMENT TOTAL	742	452	-290	
Base budget	17,230	14,571	-2,659	
PIP	4,506	3,184	-1,322	
Carry forward	3,280	2,827	-453	
TOTAL	25,220	20,786	-4,434	
Projected Variance at Q3 Report			-2,582	

FINANCE & CENTRAL SERVICES

2010/11 REVENUE BUDGET OUTTURN

	High Risk?	Surplus/ Deficit (-) B/fwd from 2009/10	In year surplus/deficit 2010/11			Surplus/ Deficit(-) C/fwd to 2011/12	COMMENTS
			Income	Expenditure	Surplus/ deficit		
		£000	£000	£000	£000	£000	
Building Cleaning Services - Schools	Y						
In Year			7,322	6,993	329	329	Additional in-year surplus generated by large volumes of additional work (£96k)
Equipment Fund		489	0	55	-55	434	Part of the surplus will be used to fund a pilot to provide property related support to business support staff in a number of schools in 2011/12 (£100k) as well as for the replacement of equipment etc. There are plans to offer a loyalty based rebate to schools (estimated value £400k dependent on number of schools that join the scheme).
TOTAL		489	7,322	7,048	274	763	
Building Cleaning Services - Non Schools							
In Year			1,622	1,514	108	108	Surplus generated by large volumes of additional work (£179k)
Equipment Fund		149		66	-66	83	Expenditure to fund personnel implications of BOS (£50k) as well as replacement of equipment etc.
TOTAL		149	1,622	1,580	42	191	
Grounds Maintenance	Y						
In Year			716	686	30	30	Increase in income due to sale of equipment (£9k) and additional work (£9k). Surplus will be used to purchase replacement equipment in 2011/12 (£29k)
Equipment Fund		66		47	-47	19	
TOTAL		66	716	733	-17	49	
County Print Unit:							
In Year			758	756	1	1	27% loss of volume in 2010/11. 2011/12 costs have been rebalanced to expected income.
Contribution to Base Budget				78	-78	-78	
		0	758	834	-77	-77	Will net off against Equipment Fund at year end.
CPU (Equipment Fund)		170	0	32	-32	138	
TOTAL		170	758	867	-109	61	Balance transferred to CEG with effect from 1/4/11
GRAND TOTAL		874	10,418	10,228	190	1,064	

2010/11 REVENUE BUDGET OUTTURN

BUDGET HEAD	High Risk ?	REVISED BUDGET 2010/11 £000	ACTUAL OUTTURN £000	VARIANCE (-) = under spend £000	COMMENTS
ANNUAL BUDGETS					
Contingency					
General provision		252	0	-252	For one off initiatives, unforeseen expenditure and emergencies. Initial budget of £500k less allocations of £248k = £252
Special Inflation Provision		420	0	-420	Clawback of Directorate inflation provisions reassessed downwards after 2010/11 budgets were agreed
Pay award clawback		679	0	-679	Clawback of 0.5% Directorate pay award provision not required in 2010/11 as a result of there being no pay award being made
Contribution to Pension Fund Deficit		0	0	0	not applicable in 2010/11
Budget 2 - Savings still required		0	0	0	not applicable in 2010/11
		1,351	0	-1,351	
Capital Financing Costs					
Revenue Provision for debt repayment		15,526	15,044	-482	Overall net underspend of £1,087k as a result of several factors including: (i) continuing impact of prematurely repaying £94.1m debt in 2008/09 & 2009/10 and subsequently refinancing at lower interest rates (ii) significant capital expenditure slippage in the latter part of 2009/10 and throughout 2010/11 that is funded from borrowing (iii) taking most (£75m) of 2010/11 borrowing requirements at a lower interest rate (3.67%) than budgeted for (4%) (iv) continuing higher than forecast levels of surplus cash balances (v) the above savings are offset however by the interest earned %age (1.13%) being at a lower rate than budgeted for (1.3%)
Interest		18,516	17,645	-871	
Debt Management		44	40	-4	
Recharges to Directorates etc		-1,563	-1,262	301	
TOTAL		32,523	31,467	-1,056	
Interest Earned					
Temporary Loans		-1,950	-2,024	-74	
Other Interest Earned		-266	-209	57	
Interest Reallocated & paid out		471	457	-14	
TOTAL		-1,745	-1,776	-31	
Other					
Continuing Pensions		34	32	-2	Inherited pensions from 1974 LGR
DLO/DSO Pension Fund Costs		519	548	29	DLO Externalisation Pension Fund costs relating to Raynsway and Jacobs.
External Audit Fees		293	210	-83	Fees for Accounts Inspection, VFM opinion and Grant claims. Underspend mainly relates to fewer grant claims and Audit Commission rebate.
YPO Surplus		-250	-371	-121	Total £535k dividend for NYCC for 2010 with £164k allocation to Catering and Cleaning
Bank Charges		78	76	-2	Barclays and Girobank charges for operating NYCC's accounts
Discontinued Services		-5	-5	0	LSC contribution towards capital financing costs of former NYCC colleges
Probation - Residual costs		19	23	4	Residual capital financing costs of Probation Service, net of Government grant and contribution from City of York
Mag Courts - Residual costs		61	58	-3	Residual capital financing costs of Magistrates Courts Service, net of Government grant and contribution from City of York
Internal Trading Income		-256	-361	-105	Internal Financing and Trading Income from DLO's etc
Dedicated Schools Grant		-1,052	-1,252	-200	Contribution to Corporate overheads from the Dedicated Schools Grant, increased contribution in 2010/11
New Homes Bonus Grant		0	0	0	not applicable in 2010/11
Council Tax Freeze Grant		0	0	0	not applicable in 2010/11
Other		0	25	25	Various one off miscellaneous corporate transactions that had no specific budgetary provision
TOTAL		-559	-1,017	-458	
2010/11 VFM savings target		-223	0	223	Target met from Treasury Management savings (Capital Financing costs and Interest Earned) identified above
Precepts and Levies					
Flood Defence		245	240	-5	Precept levied by Environment Agency
North East Sea Fisheries		198	198	0	Precept levied by North Eastern Fisheries Committee
TOTAL		443	438	-5	
TOTAL ANNUAL BUDGET		31,790	29,112	-2,678	(-2,266 at Q3)
FUNDS					
Transformation Fund		871	598	-273	Budget includes £301k from 2009/10. Tight ICT project schedules resulting in approved projects spanning 2010/11 and 2011/12
Area Committee Budgets		443	373	-70	Budget includes £86k from 2009/10. Underspend rolled forward to 2011/12 but no other budget available in that year.
Community Fund / Sec. Homes C. Tax		2,123	1,066	-1,057	For various initiatives. Budget includes £1,746k from 2009/10. Underspend due to approved projects taking some time to deliver
Pay and Reward Fund		591	89	-502	Budget includes £329k from 2009/10. Underspend c/fwd to help 2011/12 budget funding shortfall (£462k) and Staff Redeployment training (£40k)
Employee Costs - Terms & Conditions		0	0	0	not applicable in 2010/11
Pending Issues Provision		5,153	0	-5,153	Budget includes £503k from 2009/10. Includes funding earmarked for ACS Reablement
Contribution to Winter Maintenance Reserve		1,500	1,500	0	Agreed at Q 1 - from the PIP
Redundancy Fund		2,500	2,500	0	Agreed £5m from the PIP at Q1 - £2.5m phased in 2010/11 & 2011/12 - unspent balances will be rolled forward via an earmarked reserve
Contribution from Insurance Reserve		-3,000	-3,000	0	One off contribution from the reserve in 2010/11 paid into the PIP
TOTAL FUNDS		10,181	3,126	-7,055	(-6,194k at Q3)
		41,971	32,238	-9,733	
Projected variance at Q3 report				-8,460	

AREA BASED GRANT OUTTURN POSITION 2010/11

Grant	Directorate	Gov	Total 10-11 Allocation of ABG	Expenditure	Variance Underspend/ Overspend
			£'000s	£'000s	£'000s
Children & Young People's Service					
Connexions	NYCC CYPS	DfE	4,217	4,217	0
School Travel Advisers	NYCC CYPS	DfE	112	112	0
School Development Grant	NYCC CYPS	DfE	1,095	1,083	-12
Extended Schools Start Up Costs	NYCC CYPS	DfE	1,038	1,030	-8
Primary National Strategy - Central Coordination	NYCC CYPS	DfE	322	322	0
Secondary National Strategy - Central Coordination	NYCC CYPS	DfE	284	284	0
Secondary National Strategy - Behaviour & Attendance	NYCC CYPS	DfE	126	126	0
School Improvement Partners	NYCC CYPS	DfE	401	401	0
Education Health Partnerships	NYCC CYPS	DfE	148	148	0
Choice Advisers	NYCC CYPS	DfE	33	33	0
School Intervention Grant	NYCC CYPS	DfE	259	259	0
14-19 Flexible Funding Pot	NYCC CYPS	DfE	174	174	0
Sustainable Travel General Duty	NYCC CYPS	DfE	56	56	0
Extended Rights to Free Transport	NYCC CYPS	DfE	406	406	0
Children's Fund	NYCC CYPS	DfE	1,133	981	-153
Child Trust Fund	NYCC CYPS	DfE	9	9	0
Positive Activities for Young People	NYCC CYPS	DfE	250	250	0
Teenage Pregnancy	NYCC CYPS	DfE	158	132	-26
Children's Social Care Workforce	NYCC CYPS	DfE	110	110	0
Care Matters White Paper	NYCC CYPS	DfE	354	354	0
Child Death Review Process	NYCC CYPS	DfE	47	47	0
Young Persons Substance Misuse	NYCC CYPS	DfE	97	97	0
Designated Teacher Funding	NYCC CYPS	DfE	58	58	0
Social Care Checks Funding	NYCC CYPS	DfE	0	-	0
LSC Staff Transfer: Special Purpose Grant	NYCC CYPS	DfE	595	595	0
January Guarantee	NYCC CYPS	DfE	46	46	0
Child & Adolescent Mental Health Services	NYCC CYPS	DH	622	574	-48
Carers	NYCC CYPS	DH	493	493	0
Local Child Poverty Duties	NYCC CYPS	CPU	55	55	0
Young Persons Substance Misuse Partnership Grant	NYCC CYPS	HO	90	76	-14
Management & Admin General	NYCC CYPS		-	21	-21
Sub Total CYPS excluding DfE June 2010 cuts	NYCC CYPS		12,792	12,510	-282
Less Unallocated DfE Cuts June 2010	NYCC CYPS		-2,762	2,762	0
Revised Sub Total CYPS	NYCC CYPS		10,030	9,748	-282

AREA BASED GRANT OUTTURN POSITION 2010/11

Grant	Directorate	Gov	Total 10-11 Allocation of ABG	Expenditure	Variance Underspend/ Overspend
			£'000s	£'000s	£'000s
Adults & Community Services					
Supporting People Administration	NYCC ACS	CLG	0	-	0
Supporting people (from 09/10 onwards)	NYCC ACS	CLG	14,077	13,269	-808
Preserved Rights	NYCC ACS	DH	3,392	3,392	0
Carers	NYCC ACS	DH	1,972	1,972	0
Adult Social Care Workforce (formerly HRDS & NTS)	NYCC ACS	DH	1,446	1,368	-78
Mental Capacity Act & Independent Mental Capacity Advocate Service	NYCC ACS	DH	290	32	-321
Mental Health	NYCC ACS	DH	1,348	1,348	0
Learning & Disability Development Fund	NYCC ACS	DH	383	290	-93
Sub Total ACS			22,908	21,608	-1,300
Business & Environmental Services					
Economic Assessment Duty	NYCC BES	CLG	65	65	0
Road Safety Grant	NYCC BES	DfT	1,413	1,266	-147
Detrunking	NYCC BES	DfT	2,715	2,715	0
Rural Bus Subsidy	NYCC BES	DfT	2,496	2,496	0
Sub Total BES			6,689	6,542	-147
Chief Executive's Group					
Local Involvement Networks	NYCC CH EXECS	DH	223	223	0
Petitions	NYCC CH EXECS	CLG	20	-	-20
Community Call for Action/Overview Scrutiny Committee	NYCC CH EXECS	HO	16	-	-16
Sub Total Chief Executive's			260	223	-36
External Partners					
Aggregate Levy Sustainability Fund	YDMT	Defra	308	308	0
Stronger Safer Communities	District councils & PCT	HO	578	491	-86
Sub Total External Partners			886	799	-86
GRAND TOTAL			40,772	38,921	-1,852

PROGRESS ON PIP ALLOCATIONS - 31 MARCH 2011

APPENDIX 1J

Item		Costs				Key Milestones Delivered		
		Year	Revised Profile at 09/10 Outturn and Funding Allocations Approved by Executive £000	Actual 2010/11 Outturn £000	Revised Profile (Outturn 10-11) £000	Milestone	By Date	
							Planned	Achieved
DIR	Description							
ACS	Radio Frequency Identification	2010/11	122	122	122	Completed		Counters replaced at Scarborough, Skipton, Selby, Whitby, Starbeck, Richmond & Stokesley
		Total	122	122	122			
ACS	Library in a Box	2010/11	135	13	13	Project on hold pending the outcome of public consultation on future delivery of the library service		Hudswell and Grassington complete.
		2011/12			122			
		Total	135	13	135			
ACS	Electronic Home Care Monitoring / Rostering System	2010/11	200		0			Advert placed, tenders received
		2011/12			200	Evaluating Tenders Award Contract	April 2011 May / June 2011	
		Total	200	0	200			
ACS	Swift Development Project - Adult Integrated Solution	2010/11	88	88	88	Completed		Financial assessments live Q3, fully live inc Finance Q4
		Total	88	88	88			
ACS	Reablement	2010/11	680	775	775			Rolling recruitment/training programme in operation and trained staff have commenced operations
		2011/12	4,308		4,213	Expansion of programme to all areas		
		2012/13	2,119		2,119			
		Total	7,107	775	7,107			
ACS	Self Issue Technology within Libraries (Equipment and Tagging of Books)	2010/11	175	175	175			Purchased tags, completion of counter at Thirsk, completion of kiosks at Sherburn and Malton
		2011/12	95		95	Completion of counters at Boroughbridge, Eastfield, Tadcaster, Easingwold, Sherburn and Malton.	Q1 2011-12	
						Final tagging of all remaining libraries	Q1 2011-12	
		Total	270	175	270			
ACS	Transitional Workers	2010/11	124	54	54			4 FTE's appointed to 2 year contracts, starting Oct/Nov 2010.
		2011/12	124		124			
		2012/13			70			
		Total	248	54	248			
ACS	Brokerage Capacity	2010/11	92	69	69			2 year contracts awarded. 1 FTE S/W/R, 1 FTE H/C, 0.5 FTE H/R, 0.5 FTE Selby starting 01.07.2010
		2011/12	92		92			
		2012/13			23			
		Total	184	69	184			
ACS	Telecare	2010/11	300	300	300	Completed		Purchased Telecare Equipment to enable efficiencies to be made within Social Care
		Total	300	300	300			

PROGRESS ON PIP ALLOCATIONS - 31 MARCH 2011

Item		Costs				Key Milestones Delivered		
		Year	Revised Profile at 09/10 Outturn and Funding Allocations Approved by Executive £000	Actual 2010/11 Outturn £000	Revised Profile (Outturn 10-11) £000	Milestone	By Date	
							Planned	Achieved
DIR	Description							
BES	Bedale Bypass – Fees II	2010/11	305	256	256	Expression of interest submitted to DfT and awaiting decision. Decision is expected by December 2011.	Mar-2011	Mar-2011
		2011/12	42		91	see comment above.	Mar-2012	
		2012/13	741		500	see comment above.	Mar-2013	
		2013/14			241	see comment above.	Mar-2014	
		Total	1,088	256	1,088			
BES	Bedale Bypass - allocations to achieve conditional approval	2011/12	88		88	see comment above.	Mar-2012	
		Total	88	0	88			
BES	Yorwaste Dividend	2010/11	1,573	1,573	1,573	One off budget transferred to BES to offset the loss of dividend income for 2010/11.	Mar-2011	Mar-2011
		Total	1,573	1,573	1,573			
BES	Street Lighting columns	2010/11	1,500	1,500	1,500	Accelerated works programme delivered.	Mar-2011	Mar-2011
		2011/12	3,000		3,000	Accelerated works programme delivered.	Mar-2012	
		Total	4,500	1,500	4,500			
CYPS	Schools – capital works (allocation slipped by one year to assist MTFS)	2010/11	0		0			
		2011/12	3,000		3,000			
		2012/13	3,000		3,000			
		Total	6,000	0	6,000			
CYPS	ICT - Transformation Projects	2010/11	275	57	57			
		2011/12	240		458			
		Total	515	57	515			
CEG	Customer Service Centre	2010/11	29	29	29	Remaining budget to be spent on ongoing server costs	31/03/2011	
		Total	29	29	29			
CEG	HR System Changes - Resourcelink Team	2010/11	29	0	0	Budget Transferred to fund the Manager's Reporting tool insight.		
		Total	29	0	0			
CEG	HR System Changes - Manager's Reporting (Insight)	2010/11	0	19	19	Budget Transferred from Resourcelink and EDRMS Projects		
		2011/12	0	0	33			
		Total	0	19	52			
CEG	HR System Changes – EDRMS (project team, & scoping)	2010/11	23		0	Budget Transferred to fund the Manager's Reporting tool insight.		
		Total	23	0	0			
CEG	HR System & back scanning	2010/11	637	392	392			
		2011/12	115	0	360			
		Total	752	392	752			
F&CS	ICT – Additional Staff re Transformation Projects (GPMO)	2010/11	182	182	182	TAG Programme on schedule	31/03/2011	
		Total	182	182	182			
F&CS	Data Encryption	2010/11	9	9	9	Roll out of hardware encryption	31/03/2011	
		Total	9	9	9			
F&CS	Gypsy Sites	2010/11	204	204	204	4 * sites refurbished - PIP funded element of refurb complete	31/03/2011	
		Total	204	204	204			

PROGRESS ON PIP ALLOCATIONS - 31 MARCH 2011

Item		Costs				Key Milestones Delivered		
		Year	Revised Profile at 09/10 Outturn and Funding Allocations Approved by Executive £000	Actual 2010/11 Outturn £000	Revised Profile (Outturn 10-11) £000	Milestone	By Date	
DIR	Description					Planned	Achieved	
F&CS	STIC - Corporate Infrastructure, including Project Team	2010/11	560	258	258	Acceptance of STIC infrastructure/architecture	31/03/2010	
		2011/12	510		812			
		Total	1070	258	1070			
F&CS	STIC - 2012/13 Provision	2011/12	525	0	525			
		Total	525	0	525			
F&CS	STIC - 2013/14 Provision	2011/12	295	0	295			
		Total	295	0	295			
F&CS	WAN Allocations	2010/11	600	600	600	Phased transfer of funding from capital to revenue. Nynet WAN roll-out complete		
		2011/12	400	0	400			
		2012/13	200	0	200			
		Total	1200	600	1200			
Corporate	BOS @ County Hall, Northallerton (* funded from Capital £2.3m)	2010/11	1,450	1,450	1,450	Project completion	31/08/2010	31/08/2010
		2011/12	0	0	0	Financial completion	31/03/2011	31/03/2011
		Total	1,450	1,450	1,450			
Corporate	BOS – Skipton	2010/11	500	500	500	Project completion	31/07/2011	
		2011/12	0	0	0			
		Total	500	500	500			
Corporate	BOS – Harrogate	2010/11	1,205	185	185	Decant to 30VA / Work starts on		
		2011/12	0	0	1,020	Move back into Jesmond House	30/09/2011	
		Total	1,205	185	1,205			
Corporate	Contribution to Winter Maintenance Reserve	2010/11	1,500	1,500	1,500		31/03/2011	
		Total	1,500	1,500	1,500			
Corporate	Contribution to Redundancy Reserve	2010/11	2,500	2,500	2,500		31/03/2011	
		2011/12	2,500		2,500			
		Total	5,000	2,500	5,000			
Overall Financial Position		Year	Revised Profile Quarter 3 £000	10/11 Outturn £'000	Revised Profile (Outturn 10-11) £000	Variance £000		
		2010/11	14,997	12,810	12,810	-2,187		
		2011/12	15,334	0	17,428	2,094		
		2012/13	6,060	0	5,912	-148		
		2013/14	0	0	241	241		
		Total	36,391	12,810	36,391	0		

APPENDIX 1K

APPENDIX K

GENERAL WORKING BALANCE

(1) STATEMENT OF REVENUE BALANCES	£000s	£000s	£000s
Balance at 31 March 2010			17569
Movement in 2010/11			
Net revenue spend			-343621
Funding Income			
Revenue support grant		13232	
Share of national Business Rates Pool		91123	
Precept income from Districts for 2010/11		245154	
Precept income - previous years arrears		492	
			350001
Balance at 31 March 2011			23949

(2) ANALYSIS OF REVENUE BALANCES BETWEEN	Earmarked	GWB	Total
Balance as at 31 March 2010	10175	7394	17569
Movement in 2010/11			
utilisation in 2010/11 budget		0	0
net underspend 2009/10 carried forward to 2010/11	-10175		-10175
2010/11 underspend / overspend	15113	1442	16555
	4938	1442	6380
Balance at 31 March 2011	15113	8836	23949

(3) GENERAL WORKING BALANCE	Q3	% of net rev bud	Outturn	% of net rev bud	2% target
Balance at 31 March 2010					
Actual Balances 31 March 2010	17569		17569		
2009/10 net underspendings rolled forward	-10175		-10175		
= free working balance at 31 March 2010	7394	2.2%	7394	2.2%	6720
Agreed Contribution to 2010/11 budget	0		0		
2010/11 Transactions impacting on the GWB					
Corporate Miscellaneous					
Net Treasury Management savings	1119		1087		
Corporate VFM target	-223		-223		
DSG contribution to Corporate overheads	200		200		
Inflation provision clawback from Directorates	420		420		
Pay award provision clawback from Directorates	679		679		
YPO Surplus	0		121		
Internal Trading Income	0		105		
Other Corporate Miscellaneous	71		289		
CYPS Transport savings	0		300		
Directorate overspends written off					
BES (Winter Service)			-1536		
Provision at Q3 for write off of overspends	-2000				
= balance at 31 March 2011 (MTFS was 7,361)	7660	2.2%	8836	2.5%	7000
2010/11 (MTFS Year 1)					
Contribution to / from budget	0		0		
= forecast at 31 March 2012 (MTFS was 7,361)	7660	2.1%	8836	2.4%	7370
2011/12 (MTFS Year 2)					
Contribution to / from budget	0		0		
= forecast at 31 March 2013 (MTFS was 7,361)	7660	2.1%	8836	2.4%	7280
2012/13 (MTFS Year 3)					
Contribution to / from budget	0		0		
= forecast at 31 March 2014 (MTFS was 7,361)	7660	2.1%	8836	2.4%	7370

RESERVES and BALANCES
2010/11 OUTTURN

APPENDIX 1L

Reserve		Actual 31st March 2010	+ / - in 2010/11	Actual 31st March 2011	Forecast reported to Exec Feb 11	Comments
		£000s	£000s	£000s	£000s	
WORKING BALANCES						
Retained for Service Use						
Children & Young People's	CYPS	696	194	890	2,306	£15,113k net underspend in 2010/11 carried forward to 2011/12 and consists mainly of savings to assist in 2011/12 and subsequent years budgets, planned savings to support developmental initiatives in 2011/12 and spending planned for 2010/11 being deferred until 2011/12 for a variety of reasons including committed but unspent PIP allocations totalling £2,187k.
Adult & Community	ACS	470	-78	392	335	
Business & Environment	BES	965	180	1,145	663	
Chief Executive	CE	856	341	1,197	524	
Finance & Central Services	F&CS	4,223	211	4,434	1,516	
Corporate Miscellaneous	Corp	2,965	4,090	7,055	1,297	
Sub Total		10,175	4,938	15,113	6,641	
General Working Balances		7,394	1,442	8,836	7,361	MTFS target is to maintain to 2% of net revenue spending - £8,836k is 2.5% and £1,475k above MTFS target for 31/03/11
Total Working Balances		17,569	6,380	23,949	14,002	
Earmarked for schools						
School Balances (LMS Reserves)	CYPS	18,714	8,386	27,100	21,519	Due to IFRS changes, £4m is reflected in school's committed balances rather than Income in Advance. The remaining increase is due to a combination of schools in a deficit position returning to a surplus, specific additional grants received by schools during the year and schools exercising prudence in anticipation of reduced funding.
Schools Block / DSG	CYPS	9,513	1,287	10,800	8,485	Balance of earmarked Schools Block resources for multiple programmes
Sub Total		28,227	9,673	37,900	30,004	
Reserves of Trading and Service Units						
FMS	CYPS	30	-16	14	1	In-year trading deficit to return the cumulative balance to break-even for financial services provided to school
Contents Insurance	CYPS	392	-65	327	392	Reducing surplus reflects recent excess claims over accumulated premiums.
Insurance Services to Schools	CYPS	107	-95	12	107	Surplus arising from claims history but returning to a break-even position in 2011/12.
IT Trading	CYPS	60	46	106	85	Balance of ICT trading with schools. In-year surplus taken into account in subsequent years.
Health & Safety Training	CYPS	24	3	27	18	Accumulated surplus of providing a Health & Safety service to Schools.
Quality and Improvement	CYPS	260	-95	165	41	Traded Advisory/CPD service to schools.
Outdoor Education	CYPS	204	-34	170	145	Accumulated position (surplus / deficit) of the trading operation of the Outdoor Education Service.
Professional Clerking	CYPS	55	-5	50	52	Accumulated surplus of providing Professional Clerking services to Schools.
Staff Absence Insurance	CYPS	550	293	843	550	Balance reflects actuarial assumptions.
BDM School Premises	CYPS	-254	492	238	0	Repairs and Maintenance Scheme of schools. Scheme closed on 31/03/11. Balance will be used to wind-down PREMISES Scheme and establish MASS scheme in line with School requirements.
Adult Learning	CYPS	-245	165	-80	-100	Phased reduction of Adult Learning deficit to return the cumulative balance to a break-even position by 2011/12.
Catering	CYPS	773	-15	758	923	Surplus used against anticipated recurring in-year deficit.
School Library Service	ACS	-4	4	0	-50	Accumulated position of the trading operation.
Building Cleaning	F&CS	638	316	954	811	The surplus will be used to fund a pilot to provide property related support to business support staff in a number of schools in 11/12 (£100k) as well as for the replacement of equipment etc. There are plans to offer a loyalty based rebate to schools (estimated value £400k dependent on number of schools that join the scheme).
Grounds Maintenance	F&CS	66	-17	49	31	Fund to be utilised for purchase of equipment etc.
Print Unit	F&CS	171	-110	61	0	Fund to be utilised in 2011/12 against potential traded deficit and no anticipated surpluses in future years. CPU moved from FCS to CEG from 1st February 2011.
Health & Wellbeing	C Exe	0	8	8	0	Accumulated position of the traded operation.
CYPS - HR Service	C Exe	26	30	56	42	Accumulated position of the traded operation.
Sub Total		2,853	905	3,758	3,048	

RESERVES and BALANCES
2010/11 OUTTURN

Reserve		Actual 31st March 2010	+ / - in 2010/11	Actual 31st March 2011	Forecast reported to Exec Feb 11	Comments
		£000s	£000s	£000s	£000s	
Retained for Specific Initiatives						
Teachers Severance	CYPS	2,498	-483	2,015	1,574	To meet annual severance payments following Teachers losing access to early pensions in 1996.
SEN (Schools Block)	CYPS	2,054	-155	1,899	1,701	Phased implementation of the SEN & Behaviour review.
Children's Centre	CYPS	257	90	347	347	Reserve set aside for capital work at Children's Centres.
Management Information System (Catering)	CYPS	20	0	20	20	Anticipated reserve closure by March 2012 given expected web-based module purchase for MIS.
Building Schools for the future	CYPS	110	0	110	110	Available to support MTFS Strategy.
Benefits	CYPS	10	66	76	40	Provision of phased bursary support for looked after children attending higher education. Disbursements will commence in future years which will reduce the reserve balance.
High Needs Prevention	CYPS	380	0	380	380	High Needs Preventative Provision supporting MTFS strategy.
Learning Difficulties & Disabilities	CYPS	395	0	395	330	Phased implementation of the SEN-D (LDD) strategy.
Continuing Education / Transitional Funding	CYPS	668	0	668	668	Provision for phased transfer of student responsibilities supporting MTFS.
16-19 Transfer (Machinery of Govt)	CYPS	413	0	413	413	Provision for the transfer of responsibilities from the LSC supporting MTFS strategy.
Winter Maintenance	BES	0	2,000	2,000	0	This reserve is part of the risk management strategy for the winter service. £1.5m was contributed into the reserve during the early part of 2010/11 and subsequently drawn down to offset expenditure incurred during the winter season. A £2m contribution was then made to build the reserve back up to a sound level for the coming year in view of expenditure trends experienced on this service.
Highways - Traffic Signals	BES	288	-59	229	121	This reserve funds essential maintenance works to traffic signals identified during 2008/09. Significant expenditure has taken place in 2009/10 and 2010/11 with the remainder forecast for 2011/12.
Local Development Framework / Minerals Core Strategy	BES	457	113	570	457	This reserve funds work required to produce the LDF / Minerals Core strategy in line with new Government Guidelines. Additional contribution was made to the reserve during 2010/11 to fully fund required expenditure on this item.
BES Directorate Initiatives and Transformation	BES	977	-211	766	617	The BES Directorate has a number of initiatives and transformation projects for which this reserve has been established to fund. The movements on the reserve reflect the actual profile of expenditure on this programme.
Selby Swing Bridge	BES	400	163	563	454	To meet future structural maintenance requirements of the Selby Swing Bridge which has become the responsibility of the County Council as part of the Highways Agency detrunking programme.
Proceeds of Crime Act	BES	122	0	122	125	This reserve relates to income received by the County Council under the Home Office incentive scheme for fraud cases involving Trading Standards as defined in the Proceeds of Crime Act; the reserve is earmarked for future expenditure on such cases, including any required enhancements, and coverage for exit costs should the incentive scheme be withdrawn.
Yorkshire Dales & Harrogate Tourism Partnership	BES	25	6	31	25	Used to fund final costs associated with the Partnership which has taken over by Welcome to Yorkshire. These will be resolved during 2011/12 once the final audit of the service is complete.
YDHTP Accountable Body	BES	26	0	26	26	This reserve is earmarked to fund any exit costs related to the YDHTP that would be born by the County Council in its role as Accountable Body. These will be resolved during 2011/12 once the final audit of the service is complete.
Dunslow Road Industrial Units	BES	0	0	0	30	Earmarked for maintenance required at Dunslow Road Industrial Units based on condition survey.
Mowthorpe Bridge	BES		400	400	0	Reserve for maintenance works on a newly adopted bridge. The closing figure represents the commuted sum received as part of the transfer agreement.
Advanced Payments	BES		1,569	1,569	0	The reserve includes developer bonds and contributions for maintenance works prior to adoption of roads by the County Council or to offset costs of the external effects of developments.
LATS	BES	0	322	322	0	This reserve relates to the estimated value of LATs allowances as at 31 March 2011 which are estimated to be required in 2011/12 (£202k) & 2012/13 (£120k).
Boilers and Kitchens	Corp	400	-400	0	0	Fully utilised by 2010/11.
Area Based Grant (ABG)	Corp	4,351	-2,499	1,852	2,500	ABG underspend in 2010/11 carried forward to 2011/12 via an earmarked reserve. No ABG after 2010/11.
LAA Performance Reward Grant	Corp	2,059	3,527	5,586	5,959	PRG received to be used over the period 2011/12 to 2013/14 as agreed by NYSP Executive
Insurance Reserve	Corp	9,414	-3,510	5,904	6,914	Required for potential liability and motor claims. 2010/11 movement reflects one off utilisation of £3m for other purposes, plus greater proportion of fund being allocated as a provision for known claims.
Redundancy Reserve	Corp	0	903	903	2,000	£5m has been set aside from the PIP (£2.5m in both 2010/11 and 2011/12) to provide Corporate funding to cover Redundancy and Pension strain costs arising from potential post reductions in 2010/11 and 2011/12. Of the £2.5m in 2010/11, £0.3m has been spent, £1.3m is required as a provision for known restructures with the remaining £0.9m being held in a reserve.
Retained for Specific Initiatives (cont)						

RESERVES and BALANCES
2010/11 OUTTURN

Reserve		Actual 31st March 2010	+ / - in 2010/11	Actual 31st March 2011	Forecast reported to Exec Feb 11	Comments
		£000s	£000s	£000s	£000s	
Credit Union	C Exe	0	85	85	0	Contributions from local authority partners to support the growth of the Credit Union to a sustainable level of business activity.
North Yorkshire Advice Services Partnership	C Exe	0	7	7	0	Accumulated position of contributions from partners that will fund costs of a county-level information hub to meet the national duty to have a joined up, universal, information and advice service, primarily targeted at adult social care enquiries.
Elections	C Exe	0	83	83	0	To contribute to the cost of the County Council Elections.
ICT - Future Development	F&CS	638	719	1,357	400	Assume that Directorates will utilise this reserve over next three years to refresh PCs and server infrastructure, with limited resources to replenish reserve for future purchases.
ICT - Microsoft / Broadband	F&CS	0	897	897	0	To meet the transitional costs in relation to the Microsoft project, as well as further broadband investment.
BDM / Ceased Contractors Reserve	F&CS	214	633	847	0	To meet issues arising from property contractors entering into administration and residual issues from the transfer of property services to the Jacobs contract.
Sub Total		26,176	4,266	30,442	25,211	
Total Reserves (original)		74,825	21,224	96,049	72,265	
IFRS Revenue Grants Reserve						
CYPS Grants Miscellaneous	CYPS	416	966	1,382	-	To assist the MTFS strategy by providing the enabling infrastructure for service transformation.
CYPS Schools Capital Projects	CYPS	6,285	-1,580	4,705	-	Capital Projects funded by revenue contributions.
CYPS Area Based Grant from 2009/10	CYPS	0	2,116	2,116	-	To assist the MTFS strategy by providing cash savings in line with targets for the MTFS 'in advance' where lead times for recurring savings require this. Comparative figure for 2009/10 is included in overall £4.4m Corporate ABG Reserve above.
Economic Development Grants	BES	469	-7	462	-	Relates to unutilised grant and other income which is expected to be used on associated expenditure in future years.
Business & Environmental Services - Other	BES	273	528	801	-	Relates to unutilised grant and other income which is expected to be used on associated expenditure in future years.
Chief Executive's Miscellaneous	C Exe	0	64	64	-	Balance of funding relating to Future Jobs Fund and Community Call for Action to be utilised in future years.
Supporting People Initiative	ACS	1,753	-1,753	0	-	Grant became part of ABG in 2010-11.
Stroke Support Grant	ACS	0	94	94	-	Balance of funding to complete agreed three year contract.
Sub Total		9,196	428	9,624	0	
Total Earmarked Reserves (restated)		66,452	15,272	81,724	58,263	
TOTAL RESERVES		84,021	21,652	105,673	72,265	

BUDGET SAVINGS TARGETS 2010/11

APPENDIX 1M

	Balance of VFM			MTFS	June 2010	
	2009/10 Excess (-)/ Shortfall(+)	2010/11	Total	2010/11	Savings Req'd	2010/11 + VFM + "June 2010"
	a	b	a + b = c	d	e	c + d + e = f
	£000k	£000k	£000k	£000k	£000k	£000k
ACS	-900	4,783	3,883	3,800	289	7,972
BES	-7	2,370	2,363	480	553	3,396
CYPS	366	2,718	3,084	1,540	2,762	7,386
CEG	-37	270	233	0	58	291
FCS	-46	376	330	0	0	330
Corp Misc	0	223	223	0	0	223
TOTALS	-624	10,740	10,116	5,820	3,662	19,598

APPENDIX M

Proposal	Proposal Description	ACTIONED IN 2010/11 £'000	NOT ACTIONED IN 2010/11 £'000
ADULT AND COMMUNITY SERVICES			
Middle management of in-house services	Savings realised by reducing the number of senior managers within the Directorate.	100	
E care management arrangements - AIS	A review of care management and related financial processes has been completed. Electronic assessment arrangements have been introduced and operational staff responsible for the integrity of case management files. Consequently the level of admin support has been reduced by 20% to reflect this changing in roles.	384	
Review of Libraries Provision	Implementation of new ways of working; more efficient book procurement, stock management, developing a range of community based facilities and savings arising from the introduction of self issue.	80	100
Independent and Voluntary Sector Contract Negotiations	A proposal to contain price increases within the current formula based increase reflected in the MTFS. Initial discussions with the Independent Care Group. Proposed model is being tested against experience in other authorities in the region	1,841	
Extra Care developments to assist in moving away from reliance on residential care.	Savings based upon roll-out of Extra Care programme	188	
Home Care Tender/ Zoning	A procurement process started in March 2010 however due to a number of reasons the Directorate took the decision to stop the process and review the best way forward. Discussions have taken place with the providers in Harrogate and Craven and some have agreed to composite rates which have yielded some savings. However the procurement process didn't commence before April 2011 and therefore all of the savings were not be achieved in 2010-11.	62	538
Charging review for non-residential services	Above inflation increases in home care hourly rate	136	
Reduce reliance on residential care. This practice will continue into 2010/11 and relates to the extra developments/reablement.	The number of residential placements will be actively managed to reduce the reliance on residential provision	800	
Reablement.	Retraining of in-house domiciliary staff to provide intensive 6 week rehabilitation support to enable people to live at home longer. Change implemented and progressing well. Evaluation report indicates that savings are being achieved.	608	
Transitional workers	Presently ACS become involved at year 11 reviews due to capacity. The additional resources will be used to target appropriate year 9 children to ensure that the most cost effective services are achieved in conjunction with parents and carers. This initiative is also being considered alongside reviewing out of county placements. Currently no savings have been identified.		200
Brokerage	Additional brokerage staff have been engaged to undertake commercial discussions with care providers and maximise personal state benefits and client contribution to NYCC. Savings are being realised and this project overachieved against expectations.	614	

BUDGET SAVINGS 2010/11 - OUTTURN POSITION

Proposal	Proposal Description	ACTIONED	NOT
		IN 2010/11	ACTIONED IN
		£'000	2010/11
		£'000	£'000
Telecare	Further equipment has been purchased to support people at home which will prevent hospital and residential admissions. Integrated in to the reablement activity, an additional 166 people have been supported which is a 24% take up of telecare as aposed to 14% prior to the introduction of reablement.	300	
Modernising of Learning Disability service.	The modernisation programme is being progressed through out the County but it is at different stages within the 4 localities. These changes have long lead in times due to the extensive consultation and capital investment which is required.		350
Close NYCC day centres for older people.	We are reviewing the packages alongside the personalisation and reablement agenda and this will be ongoing for 2010/11 and 2011/12. Review of all in-house provision underway linked to EPH provision and some services will need to be recommissioned in the voluntary sector.		15
Natural reduction of in-house domiciliary care.	This budget has been removed from operations budgets and staff are being appointed on temporary contracts. The intention is to review the size of the reablement function following implementation of Start, this will take place in 2012-13	300	
Statutory Training	Deliver only statutory training/qualifications and training to support Directorate change programmes, e.g. Safeguarding, Care Assessment Pathway, Re-ablement	188	
Reduction in support costs	Reduction in management and support costs such as IT and associated support budgets	905	
Cease or reduce the Learning Disability Partnership Funding as the funding is no longer ring fenced.	Top slice funding for the four partnership boards with a view to reducing boards.	100	
Reduce carers budgets	Savings have been realised through reducing the level of available resources.	243	
End subsidised meals - note this is about ending subsidising & associated costs & resource implications-not hot meals.	Significant internal work has been undertaken to capture the extent to which hot and cold meals are provided. The contract for delivery has been terminated and alternative signposting arrangements are being developed this has resulted in a delay in achiving this saving.		116
Major procurement using third sector budget including LIO's	Dialogue has taken place with the Voluntary Sector and savings of 3% have been requested. Most organisations are responding positively to this efficiency challenge but not all cash savings will be achieved in this year	107	
Restructuring of operational and central management and associated support arrangements	The Directorate has begun a process of reviewing operational management and a process of restructuring the Operations Directorate has begun being fully implemented in Aug/Sept 2011	100	
		ACS TOTAL	1,319
		ACS TARGET	7,972
		VARIANCE	-916

APPENDIX N (Page 2 of 6)

BUDGET SAVINGS 2010/11 - OUTTURN POSITION

Proposal	Proposal Description	ACTIONED	NOT
		IN 2010/11	ACTIONED IN
		£'000	£'000
BUSINESS AND ENVIRONMENTAL SERVICES			
Restructuring	Staff savings across directorate following restructures	278	
Procurement savings	Efficiency savings through procurement across waste, highways spend and income, planning and trading standards and IPT.	1,403	
Household waste recycling centres	Reduction in cost of waste disposal through HWRCs	232	
Winter Maintenance service	Business process re-engineering of winter maintenance service	450	
Road Safety and Kick Start schemes	Spending on Road Safety and Kick Start stopped due to removal of Government Grants	553	
Other highways initiatives	Other highways initiatives on surface dressing, depots, street lighting and insurance	330	
Waste Disposal sites	Savings in restoration works at Old landfill sites: additional works were required above the budgeted level for restoration works based on survey works carried out - these were offset by savings from diversion of waste from landfill.	100	
Conservation schemes	Reduction in matched funding provided to Conservation partnerships	50	
	BES TOTAL	3,396	0
	BES TARGET	3,396	
	VARIANCE	0	

APPENDIX N (Page 3 of 6)

BUDGET SAVINGS 2010/11 - OUTTURN POSITION

Proposal	Proposal Description	ACTIONED IN 2010/11	NOT ACTIONED IN 2010/11
		£'000	£'000
CHILDREN AND YOUNG PEOPLES SERVICES			
Business Support:	Review of all aspects of the Directorate's Central administration and support arrangements to professional staff based on local offices.	556	
Administration – CYPS Offices (not including Children's Social Care. For that see below)	A review of the various offices with professional staff & supporting administrative staff to review the potential for home and flexible working and revised administrative procedures taking advantage of new technology and savings on supplies and services. The review excludes Social Care (see below).		
Training:	Directorate Workforce Initiative involves bringing together various services within a single unit with the potential to achieve savings.		
Social Care Premises and Transformation:	Rationalisation of properties within CYPS, including the potential for joint use with partners, greater use of Children's Centres etc. This will improve operational consistency for frontline practice and maximise use of support services. Will require invest-to-save capital (premises and IT systems/resilience) in some cases.	525	
Integrated Service Provision:	A planned review of Integrated Service/Locality provision once the service network has been completed. Service network includes preventative work through Common Assessments, early intervention, children's centres, extended schools.	1,556	
Integration of Youth & Youth Support Services:	A review of the arrangements for the management and delivery of Integrated Youth Support and the Youth Service. This will include reductions in non-staffing support costs, premises costs, management numbers and costs.	595	
Quality & Improvement:	Fundamental review of school improvement services and of discretionary curriculum services to schools and pupils, taking account of changing national policy framework.	840	
Music Service:	Elimination of current core budget support, over a 2 year period, by a combination of savings and a real increase in fees. NB: these proposals are based on major loss of NYCC core funding. Service also vulnerable to major loss of DfE (formerly DCSF) grants which are much larger than NYCC funding.	60	
Home to School Transport:	A fundamental review of all aspects of policy and procurement. Consultation is currently underway regarding a fundamental review of discretionary terms in the policy, including denominational transport, post 16 charges for young people with SEN, removal of "equivalent cost" payments. MTFS savings projects targeting efficiency and procurement savings in Home to School Transport are well underway and have been achieved ahead of target. £300k due to be found in 2011-12 has been realised in 2010-11 and, therefore, this amount will not be carried forward as part of the CYPS earmarked balance.	878	

APPENDIX N (Page 4 of 6)

BUDGET SAVINGS 2010/11 - OUTTURN POSITION

Proposal	Proposal Description	ACTIONED IN 2010/11	NOT ACTIONED IN 2010/11
		£'000	£'000
Procurement, including Child Placements	A comprehensive review across all purchasing budgets (large and small). Areas for priority attention will include commissioning of placements for Looked After Children, children with Learning Difficulties and Disabilities, Specialist and Treatment Foster Care services, purchase of IT and savings on venue costs. These are in addition other projects mentioned here.	443	
Severance: Meet statutory requirement only to fund school redundancy costs but dispense with existing severance arrangements.	Meet statutory requirements only to fund school redundancy costs but dispense with existing severance arrangements	450	
Efficiencies from implementing SEN Review	A number of savings in support services, projects and training arising from the roll out of an extended local network of specialist provision with outreach.	170	
Staffing Efficiency/Productivity (additional to all other projects)	Additional to those achieved in other projects	205	
Management Efficiency/Productivity (additional to other projects)	Additional to those achieved in other projects	361	
Savings by Decommissioning (additional to other projects)	Review projects receiving small-scale financial support from CYPS	20	
Maximising Headroom in the Dedicated Schools Grant (DSG) to support school and pupil-related priorities.	Our approach will be to continue to maximise the funding in schools' directly managed budgets. Subject to discussion and agreement with schools and the Schools Forum, however, it may be possible to allocate some very limited funding within DSG to support a very small number of pupil/curriculum related priorities in radically reconfigured arrangements, if they are seen by schools as high priorities which add value.	497	
Integration of LDD Services, including structures for assessment and decision taking, LDD Transformation and integration of provision for meeting support and residential needs of higher level LDD	A review of provision for care and support, including residential services, will be undertaken to achieve closer integration, increased flexibility, more even county coverage and greater flexibility. It will also consider residential placements in CYPS establishments, and preventative support to families.	530	
	CYPS TOTAL	7,686	0
	CYPS TARGET	7,386	
	VARIANCE	300	

APPENDIX N (Page 5 of 6)

BUDGET SAVINGS 2010/11 - OUTTURN POSITION

Proposal	Proposal Description	ACTIONED IN 2010/11 £'000	NOT ACTIONED IN 2010/11 £'000
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CHIEF EXECUTIVES GROUP

HR Staffing savings	Staffing review including HR advisers & managers; recruitment administration and opportunities arising from STIC & other systems improvements.	105	
CEG VFM savings	Various savings across Legal & Democratic Services, Communications and CEO	36	
Community Safety - Area Based Grant reduction in 2010/11	Reduced support available to CDRPs and other partners in line with this grant reduction	58	
Members Services budget	Savings on the Members' budget, including part year implications of reviews of Scrutiny and Executive arrangements; mileage savings, and; savings on IT budgets	57	
Initiatives budget	Cash limit going forward	25	
Grants and subscriptions budget	Cash limit going forward	10	
	CEG TOTAL	291	0
	CEG TARGET	291	
	VARIANCE	0	

FINANCE AND CENTRAL SERVICES

Review of senior management	Part year effect of reduction by 2 senior management posts in 2010/11	95	
Review of the structure and budgets of Accountancy Teams	Review of structure of accountancy teams, and options for shared resources, including review of trainees posts, and supplies and services budgets.	107	
Procurement team	Full year effect of staff savings made in 2009/10	7	
Corporate Property Management staffing	Restructure of Corporate property management including a reduction of 1 Landlord Officer by natural wastage	21	
Review of property arrangements - Corporate Accommodation	A reduction in the amount available for minor improvements will mean that schemes need to be prioritised to keep within the reduced budgets.	30	
Review of property arrangements - Budget for redeployed properties	The budget covers the costs incurred at properties that are surplus to requirements, in advance of bringing these into alternative use, or arranging sale. The reduction in 2010/11 reflects recent trends of spend.	70	
	FCS TOTAL	330	0
	FCS TARGET	330	
	VARIANCE	0	

CORPORATE MISCELLANEOUS

Treasury Management savings	savings mainly arising from rescheduling of debt	223	
	CORPORATE MISCELLANEOUS TOTAL	223	0
	CORPORATE MISCELLANEOUS TARGET	223	
	VARIANCE	0	

OVERALL TOTALS

ALL DIRECTORATES	18,982	1,319
TARGET ALL DIRECTORATES	19,598	
VARIANCE	-616	

APPENDIX N (Page 6 of 6)

APPENDIX 2A

CAPITAL EXPENDITURE AND INCOME 2010/11

Appendix	<u>GROSS EXPENDITURE</u>					<u>GRANTS AND CONTRIBUTIONS</u>					<u>NET EXPENDITURE</u>					
	Capital Plan		Actual	Variation		Capital Plan		Actual	Variation		Capital Plan		Actual	Variation		
	Original	Latest		Original	Latest	Original	Latest		Original	Latest	Original	Latest		Original	Latest	
£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
Adult and Community Services	B	9,866	3,744	3,607	-6,259	-137	-1,157	-1,355	-1,236	-79	119	8,709	2,389	2,371	-6,338	-18
Business and Environmental Services	C	51,358	45,915	45,729	-5,629	-186	-14,415	-12,076	-12,759	1,656	-683	36,943	33,839	32,970	-3,973	-869
Children and Young People's Services	D	65,606	65,826	70,065	4,459	4,239	-58,877	-57,975	-66,588	-7,711	-8,613	6,729	7,851	3,477	-3,252	-4,374
Other County Services	E	11,553	14,413	11,219	-334	-3,194	-5,899	-5,643	-5,258	641	385	5,654	8,770	5,961	307	-2,809
Total		138,383	129,898	130,620	-7,763	722	-80,348	-77,049	-85,841	-5,493	-8,792	58,035	52,849	44,779	-13,256	-8,070

Original Plan Approved in February 2011

Latest Capital Plan Approved February 2011

ADULT AND COMMUNITY SERVICES

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
Maintaining Fabric / Facilities of Properties	585	341	396	55	Faster progress on fire safety schemes in residential establishments
"Our Future Lives" Extra Care Scheme	1,189	585	520	65 CR	Reduced project management costs from extra care team partially offset by additional costs of purchasing furniture & equipment for residents transferring from EPHs
"Our Future Lives" Older People Resource Centre	3,123	731	703	28 CR	Lower than anticipated spend on water safety works and feasibility studies partially offset by faster completion of works at High Street, Starbeck
"Valuing People" Day Service Provision	1,541	19	22	3	
Kirbymoorside Library & Information Centre	-	22	36	14	Higher final costs of scheme linked to IT requirements
Harrogate Library - Lottery Scheme	1,200	1,599	1579	20 CR	Lower costs of final scheme
Pending Issue Provision Allocations:					
Libraries - RFID Schemes	-	297	294	3 CR	
Library in a Box schemes	98	14	14	-	
IT infrastructure	175	117	-	117 CR	Reallocation of resources has led to a rephasing of expenditure in order to focus on key future hardware purchases
Mental Health Supported Expenditure	495	-	-	-	The original budget was the general provision for this service area but it was decided not to prioritise any specific schemes in 2010/11
Disability Respite Centre, Skipton	1,460	20	42	22	Faster progress on building design
TOTAL GROSS SPEND	9,866	3,744	3,607	137 CR	
CAPITAL GRANTS AND CONTRIBUTIONS					
Capital Grants					
- Adult Social Care IT Infrastructure	176 CR	117 CR	-	117	To match reduced spend above
- Mental health Single Capital Pot Grant	182 CR	182 CR	182 CR	-	
- Social Care Single Capital Pot Grant	315 CR	315 CR	315 CR	-	
Capital Contributions					
- Harrogate Library Lottery Funding	286 CR	286 CR	286 CR	-	
Revenue Contributions					
- From Pending Issues Provision	98 CR	310 CR	308 CR	2	
- Other Revenue Contributions	100 CR	145 CR	145 CR	-	
TOTAL GRANTS AND CONTRIBUTIONS	1,157 CR	1,355 CR	1,236 CR	119	
TOTAL NET EXPENDITURE	8,709	2,389	2,371	18 CR	

BUSINESS & ENVIRONMENTAL SERVICES

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
GROSS EXPENDITURE					
New and Replacement Road Lighting	3,300	2,802	3,051	249	The Q3 Plan estimate indicated slippage based on delays due to problems with the contractor and poor weather being experienced at the time. Due to actions being taken and improving weather over recent weeks the programme has caught up quicker than expected.
Rationalisation of Depots	4,158	4,814	4,507	307 CR	Slippage against the Q3 Plan relates to not exchanging contracts for property at the Whitby site in the final quarter as originally planned. This does not cause slippage in terms of service delivery from that area.
Waste Management Service	1,783	1,012	842	170 CR	Although works expenditure is lower than the expected profile the contractor is on site and progressing.
Scarborough Integrated Transport Scheme	1,694	60	1,558	1,498	Assessment of Part I compensation claims has been undertaken and the outturn reflects the best estimate of expenditure and fees. This will be funded from the budget provision in 2011/12.
Reighton A165 Bypass	-	-	72 CR	72 CR	There are projected savings on the Reighton Bypass in relation to final expected payments as compared to provisions made. This projected saving will be held against this scheme until final financial closure is reached. If savings remain at that point these will be released back into the Local Transport Plan budget.
Local Transport Plan - Integrated Transport	10,083	3,703	4,098	395	Works programme delivered slightly ahead of budgeted profile and reflects works funded from additional contributions.
- Maintenance	23,166	30,084	28,435	1,649 CR	Bridge maintenance underspend of £365k due to savings of £200k on a scheme and £165k slippage due to a delay in achieving consent for works. Elements of work on the structural maintenance of roads planned for Q4 is being predominantly completed in April and will be funded from carry forward of the 2010/11 underspend; this includes road surveys and road works.
- Regional Funding Allocation	6,920	3,138	3,001	137 CR	Minor slippage on the gross expenditure budget for this programme that will be made up in 2011/12.
Economic Development Unit Grants - Renaissance Market Towns	-	24	31	7	
- Access to Opportunities	254	278	278	-	
TOTAL GROSS SPEND	51,358	45,915	45,729	186 CR	

BUSINESS & ENVIRONMENTAL SERVICES

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
CAPITAL GRANTS AND CONTRIBUTIONS					
Capital Grants					
- Local Transport Plan Grant	9,999 CR	4,308 CR	4,154 CR	154	Variance reflects carrying forward funding in line with revised expenditure profile on the RFA programme.
- Local Transport Plan Detrunking Grant	300 CR	152 CR	120 CR	32	
- Waste Capital Grants	1,663 CR	1,012 CR	842 CR	170	Variance reflects carrying forward funding in line with revised expenditure profile on the waste management programme.
- Economic Development Grants	254 CR	225 CR	233 CR	8 CR	
- Specific Road Safety Grant	428 CR	109 CR	109 CR	-	
Capital Contributions	151 CR	273 CR	603 CR	330 CR	Additional contributions were received for Integrated Transport Schemes.
Revenue Contributions					
- Local Transport Plan	-	3,521 CR	4,222 CR	701 CR	Available Civil Parking Enforcement income has been applied to the Local Transport Plan budget as repayment for the cost of capital works to set up the scheme.
- Waste Management Service	120 CR	-	-	-	
- from Pending Issues Provision	1,500 CR	1,500 CR	1,500 CR	-	
- Other Revenue Contributions	-	976 CR	976 CR	-	
TOTAL GRANTS AND CONTRIBUTIONS	14,415 CR	12,076 CR	12,759 CR	683 CR	
TOTAL NET EXPENDITURE	36,943	33,839	32,970	869 CR	

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
GROSS EXPENDITURE					
NYCC MANAGED SCHEMES					
Major Capital Schemes at Schools	586	258	296	38	Bentham School - an additional deposit on the site acquisition of £46k was paid in 2010/11 and will be deducted from the purchase price on completion.
Suitable for Purpose	6,895	7,000	6,664	336 CR	This covers 35 schemes of which the main contributors to the variance relate to underspends on Threshfield - replacement TCU's (£112k), Bedale High - provision of creative arts accommodation (£164k) and Hampsthwaite - New hall, kitchen and classrooms (£60k). The remaining funding will be held as a contingency until final account values are agreed.
Special Educational Needs/Behaviour Review	2,421	2,603	2,305	298 CR	This covers 26 schemes of which the main variances are due to a number of small underspends on projects at Barwic Parade (£33k), Greatwood (£22k), Barrowcliffe (£9k), Embsay (£43k), Bedale (£42k) and Upper Wharfdale (£24k). There has been slippage of £50k to 2011/12 from delays to the replacement of the pool at Springhead school whilst the budget and scope of work was established and slippage at Malton of £20k due to the administration of the contractor. A contingency will be retained until all of the remaining projects are completed and final accounts agreed.
Pupil Referral Units/Special Schools	4,500	532	1,223	691	Forest Moor - BESD project - work commenced on site on 4th January 2011 and has progressed well in the good weather conditions experienced in the new year, which has led to higher expenditure than forecast.
School Capacity - Numbers Lead Accommodation	731	496	564	68	Whitley & Eggborough - two classroom extension - this project was completed in February 2011, whereas the forecast assumed completion in April 2011, resulting in £193k expenditure being brought forward to 2010/11 offset by an underspend of £128k for two double TCU's at George Pindar School - has underspent.
Primary Replacement School	552	-	-	-	Selby Abbey - new school - NYCC capital contribution to the developer is on hold until the developer decides to progress the scheme.
14-19 Development	300	250	441	191	Whitby College, Scalby, Filey and Raincliffe projects have all progressed ahead of schedule, resulting in expenditure of £191k being brought forward to 2010/11.
Health and Safety	1,415	3,049	2,926	123 CR	The gas ventilation programme was completed in November 2010, with an underspend of £45k compared to the Q3 forecast. Window filming surveys are ongoing (£82k slippage) and will be completed in 2011/12.
Other Block Sums	461	534	267	267 CR	Slippage has occurred on several minor projects being Linton on Ouse - footpath (£25k), Easingwold - flood works (£21k), Caretakers Dwellings (£43k) and Infrastructure Support projects (£90k). An underspend of £92k arose on projects at George Pindar School and Boroughbridge High where there were multiple, complex projects including electrical upgrades.
Allocations to Programmes	196	-	-	-	
14-19 Rural Development Targeted Capital	810	514	514	-	Grant was fully spent by the deadline of 31st August 2010.
Primary Capital Programme	772	4,088	6,923	2,835	The forecast assumed the delays caused by extreme weather conditions in November and December 2010 would continue to significantly delay the schemes in the new year. However, the weather in the first quarter of 2011 was much better than expected which has increased expenditure by £2.8m.
Minor Works	834	274	239	35 CR	Slippage of £15k to 2011/12 has arisen from delays in a project at Bedale, Youth Creative Arts Centre due to the diversion of a gas pipe. A temporary classroom at Skipton Girls school has underspent by £20k.
Wrea Head Trust - Bewerley Park	527	-	-	-	
Capitalised Repairs and Maintenance	2,561	3,646	4,166	520	Work on the final year of the 3 year programme has progressed well in recent months, resulting in more expenditure being incurred in 2010/11 than anticipated. The final few outstanding schemes are programmed for the Easter or Summer Holidays.

CHILDREN & YOUNG PEOPLES SERVICE

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
General Provisions - Social Care/Catering Equipment	783	917	796	121 CR	The Social Care programme for 2011/12 is complete, resulting in an underspend of £45k which is to be carried forward to 2011/12. Minor works allocation of £58k will also be carried forward to 2011/12.
Schools Access Initiative	849	831	990	159	Major schemes at George Pindar, Easingwold and Lythe were completed ahead of schedule, resulting in expenditure being brought forward from 2011/12 to 2010/11.
Invest to Save Schemes - Client Catering Kitchens	139	-	-	-	Prudential borrowings not required.
Grant-Funded Provisions: - Extended Schools	673	360	68	292 CR	Re-allocation of Extended schools grant to suitability projects at Sicklinghall (£71k), Lythe (£36k) and Hampsthwaite (£110k) schools has led to a reduction in expenditure in 2010/11. Although this re-allocation of resources was a possibility it was assumed not to be required.
- SureStart, Early Years & Childcare Capital	6,896	6,471	5,934	537 CR	Project underspends have led to a re-allocation of resources to projects at Easingwold CP - Suitability project (£153k) and Barrowcliffe PCP (£54k). The outturn includes ICT support charge relating to PVI IT project of £200k, which was not included in the forecast. The forecast expenditure was over stated by £532k due allocation of grant to phase 2 projects in previous years, which is offset by a similar variance in grant income.
- Aiming High for Disabled Children	797	876	876	1 CR	
- Building Schools for the Future	9,195	8,945	9,197	252	Scheme progressing well and expenditure is slightly ahead of forecast in 2010/11.
- ICT Harnessing Technology	4,207	6,467	6,688	221	E-Learning credit expenditure was higher than forecast by £206k
- Adult Learning	-	60	31	30 CR	Adult Learning Services requested a carried forward of (£30k) to 2011/12.
Other Schemes	4,354	3,727	2,933	794 CR	Carry forwards from 2010/11 to 2011/12 are required for the following projects/programmes:- Gladstone Rd MUGA (£243k), Integrated system for CYPS (£140K), Outdoor Education Centres - planned maintenance (£130k). Playbuilder grant of (£186k) (not ring fenced) had to be fully spent by 31st March 2011, has been allocated to the PCP programme. CYPS IT Hardware purchases were (£140k) more than forecast. for 2010/11.
SCHOOLS MANAGED SCHEMES					
Devolved Capital	10,352	6,552	8,646	2,094	Schools expenditure on devolved capital projects was higher than expected.
Self Help Schemes	3,570	7,136	7,057	79 CR	School led projects - expenditure was slightly lower than forecast.
Other Schemes	230	240	320	80	Barlby High - Football facility - the forecast assumed a delay due to poor weather, whereas the project was completed in February 2011, resulting in expenditure being brought forward from 2011/12 to 2010/11.
TOTAL GROSS SPEND	65,606	65,826	70,065	4,239	

CHILDREN & YOUNG PEOPLES SERVICE

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
CAPITAL GRANTS AND CONTRIBUTIONS					
NYCC MANAGED SCHEMES					
Capital Grants					
- Devolved Capital Grant	1,263 CR	2,389 CR	2,638 CR	249 CR	As the R&M programme made good progress in the final quarter of 2010/11. DFC contributions of (£588k) have been utilised against this expenditure. Richmond School DFC contribution of £325k will be carried forward to 2011/12 in order to maximise the BSF grant in 2010/11.
- NDS Modernisation	7,352 CR	6,629 CR	8,186 CR	1,557 CR	Grant allocation for 2010/11 fully spent against a range of projects/programmes.
- SureSart Early Years & Childcare Capital	6,896 CR	6,471 CR	5,939 CR	532	The forecast income was overstated due to grant income being re-allocated to phase 2 Childrens Centres in previous years.
- Surestart	553 CR	360 CR	285 CR	75	Grant allocation fully utilised for 2010/11.
- Building Schools for the Future	8,680 CR	8,104 CR	8,682 CR	578 CR	Higher expenditure than forecast £252k (see above) and utilised BSF grant first and carried forward DFC contribution of £325k to 2011/12.
- Primary Capital Programme Grant	772 CR	5,294 CR	8,812 CR	3,518 CR	PCP grant utilisation was higher than expected due to fine weather in the final quarter of 2010/11. The plan assumed modernisation grant of £975k would be allocated to this programme, in order to maximise this grant. This was not required. The PCP grant carry forward to 2011/12 is £2.1m which should be spent by the deadline of 31st August 2011.
- Targeted Capital Fund	6,697 CR	1,280 CR	1,280 CR	-	Grant allocation fully utilised for 2010/11.
- 14-19 Rural Development	810 CR	489 CR	489 CR	-	Grant allocation fully utilised for 2010/11.
- ICT Harnessing Technology	4,207 CR	5,047 CR	4,920 CR	127	Grant allocation fully utilised for 2010/11.
- Other	3,224 CR	3,044 CR	3,047 CR	3 CR	
Capital Contributions	1,033 CR	241 CR	617 CR	376 CR	Section 106 funds and surplus sale proceeds have been utilised in 2010/11 against, Barwic Parade - Learning support unit (£100k) and the gas ventilation programme (£80k), which the forecast assumed would be carried forward to 2011/12. Also, a capital contribution was received to support Surestart PVI IT project of (£200k) in 2010/11, which was not included in the Q3 forecast.
Revenue Contributions					
- Capitalised Repairs & Maintenance	450 CR	1,742 CR	2,349 CR	607 CR	The level of revenue contributions for 2009 to 2011 was higher than forecast by (£640k), as it was not needed for revenue maintenance asbestos removals.
- ICT Harnessing Technology	-	1,348 CR	1,697 CR	349 CR	Revenue contributions required to fund higher expenditure in 2010/11.
- Other	2,788 CR	1,608 CR	1,626 CR	18 CR	As forecast
SCHOOLS MANAGED SCHEMES					
- Devolved Capital Grant	10,652 CR	6,952 CR	8,646 CR	1,694 CR	School devolved capital schemes have progressed well in 2010/11 utilising a higher level of grant in year than expected. The schools projected balance carried forward to 2011/12 is £10.5m.
- Other Capital Grants	230 CR	240 CR	320 CR	80 CR	Barlby High - Football facility - project completed ahead of schedule.
- Capital Contributions - Self Help Schemes	620 CR	3,745 CR	2,836 CR	909	Private funding raised by schools to support capital projects was lower than expected.
- Revenue Contributions - Self Help Schemes	2,650 CR	2,992 CR	4,221 CR	1,229 CR	School revenue contributions to support capital projects was higher than expected.
TOTAL GRANTS AND CONTRIBUTIONS	58,877 CR	57,975 CR	66,588 CR	8,613 CR	
TOTAL NET EXPENDITURE	6,729	7,851	3,477	4,374 CR	

OTHER COUNTY SERVICES

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
GROSS EXPENDITURE					
Material Damage Provision	500	400	880	480	A large number of schools were affected by the severe winter weather, resulting in a higher than expected number of material damage claims. The County Council's property insurance policy covers all property damage claims over £500k in any insurance year (October to September). As a result a contribution from the property insurance policy will be used to fund additional expenditure on the schools LMS Scheme and Material Damage Fund (£469K).
Public Access to Buildings for Disabled	432	23	15	8 CR	Minor variance, to carry forward to 2011/12
Affordable Housing Fund					
- Initial Provision	1,161	583	902	319	One scheme started ahead of forecast - precise timing of other approved schemes is difficult to predict.
- Additional Exec Approval - 4 Nov 08	1,854	-	-	-	
Control of Legionella Bacteria in Water	-	155	53	102 CR	Following negotiations with contractors to ensure value for money subsequent legionella site visits were rephased into 2011/12
Purchase of Vehicles, Plant & Equipment	800	100	6	94 CR	Little spend against this block provision due to a lack of take up by Directorates. Underspend will not be carried forward into 2011/12
Telephone Contact Centre	-	24	-	24 CR	To carry forward to 2011/12
Carbon Reduction Initiative	297	250	290	40	Expenditure on carbon reduction initiatives - funding provided on payback basis
Travellers' Sites	1,331	1,351	1,176	175 CR	The company responsible for constructing the modular units as part of the site refurbishments went into administration in late 2010/11 resulting in a delay in completion of refurbishment. The scheme is expected to complete in October 2011.
Northallerton Bright Office Strategy	1,450	1,343	971	372 CR	County Hall bright office projects (temporary office units etc) now due to be completed in 2011/12. Review of office needs in light of possible staffing reductions delayed activity.
Skipton Bright Office Strategy	371	1,793	1,907	114	Revised payment profile to contractor to reflect progress on site.
Harrogate Bright Office Strategy	1,205	359	185	174 CR	Landlord is responsible for refurbishment works, slippage was beyond the council's control.
Richmond Bright Office Strategy	111	296	233	63 CR	Colburn offices occupied and project completed successfully, variance to be carried forward as a contingency for other ongoing bright office work
Revenue-Funded Capital Provisions:					
- STIC - ICT Equipment	-	33	8	25 CR	Need for capital equipment deferred to 2011/12.
- ICT Infrastructure (FCS)	500	1,110	788	322 CR	Slippage on a number of projects including the upgrade to ICT's service management system and system integration tools.
- SDT Refresh (all Directorates)	500	114	21	93 CR	Less Standard desktop refreshes in 2010/11 therefore less equipment was purchased
- Corporate Accommodation Schemes	240	393	320	74 CR	Underspend primarily generated by scheme slippage into 2011/12 (£62k).
- Farms Improvement Scheme	523	326	166	160 CR	Further delays on Sleeper Lane and Ashfield Farm schemes has led to rephasing of remaining expenditure to 2011/12
- Ventilation Scheme	191	337	307	30 CR	} Minor Outturn variations compared with last Q3 update
- Windows Scheme	-	53	50	3 CR	
Safer Stronger Communities Fund	87	87	83	4 CR	
NY Data Observatory	-	125	38	87 CR	Slippage of completion of final acceptance of system into early 2011/12
Asset Management Project	-	-	33	33	Approval of grant funded scheme late in 2010/11
Loans to Limited Companies etc.	-	5,158	2,787	2,371 CR	Nynet loan take up at 31 March 2011 was below the £10m maximum level approved and expected by the end of 2010/11

OTHER COUNTY SERVICES

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
TOTAL GROSS SPEND	11,553	14,413	11,219	3,194 CR	

OTHER COUNTY SERVICES

2010/11 CAPITAL BUDGET - OUTTURN POSITION

CAPITAL PLAN HEAD	ORIGINAL PLAN	LATEST PLAN	OUTTURN	VARIANCE	COMMENTS
	£000	£000	£000	£000	
Capital Grants					
- Safer Stronger Communities Fund	87 CR	87 CR	83 CR	4	
- Travellers Sites	325 CR	345 CR	346 CR	1 CR	
- Regional Improvement Grant	-	125 CR	33 CR	92	Rephasing of grant in line with delay in completion of scheme
- Asset Management Grant	-	-	33 CR	33 CR	
Capital Contributions					
- Material Damage	-	-	469 CR	469 CR	The County Council's property insurance policy covers all property claims over £500k in any insurance year. This contribution relates to material damage claims incurred in 2010/11 over and above the £500k excess.
Revenue Contributions					
- Northallerton Bright Office Strategy	1,450 CR	1,450 CR	1,450 CR	-	} These variations on revenue contributions mirror the comments provided against the relevant Capital Plan headings on Page 1 under Gross Expenditure
- Skipton Bright Office Strategy	375 CR	450 CR	500 CR	50 CR	
- Harrogate Bright Office Strategy	1,205 CR	365 CR	185 CR	180	
- Carbon Reduction Initiative	297 CR	250 CR	290 CR	40 CR	
- Travellers Sites	-	206 CR	204 CR	2	
- STIC ICT Equipment (PIP Funded)	-	33 CR	8 CR	25	
- ICT Infrastructure (FCS)	500 CR	1,110 CR	788 CR	322	
- SDT Refresh	500 CR	114 CR	21 CR	93	
- Corporate Accommodation Schemes	240 CR	393 CR	320 CR	74	
- Farms Improvement Schemes	523 CR	326 CR	166 CR	160	
- Ventilation Schemes	191 CR	337 CR	307 CR	30	
- Other	206 CR	52 CR	55 CR	3 CR	
TOTAL GRANTS AND CONTRIBUTIONS	5,899 CR	5,643 CR	5,258 CR	385	
TOTAL NET EXPENDITURE	5,654	8,770	5,961	2,809 CR	

APPENDIX 2F

APPENDIX F

FINANCING OF CAPITAL EXPENDITURE IN 2010/11

	Original Plan to Exec 23/02/10 £000s	Latest Plan to Exec 22/02/11 £000s	Year End Outturn £000s	
Borrowing				
Supported Borrowing Approvals				
Education Single Capital Pot	5,039	5,039	5,039	Year end outturn position remains unchanged
Highways LTP	28,859	28,859	28,859	Year end outturn position remains unchanged
Social Services approvals	54	54	54	Year end outturn position remains unchanged
Unsupported Borrowing agreed by CC	4,954	8,699	8,615	Minor outturn variations on Material Damage and vehicles
Re-phased borrowing re slippage etc	6,182	9,243	1,574	Variation (-7.7m) is net under c/fwd (-8m) less cap receipts slippage (0.3m)
= total capital borrowing requirement	45,088	51,894	44,141	
Surplus capital resources etc	-818	-743	-744	Reduces in year borrowing requirement
= adjusted borrowing requirement	44,270	51,151	43,397	
Capital Grants & Contributions				
Directorate				
BES Waste Grant	1,663	1,012	842	expenditure slipped into 2011/12
BES LTP Grant	10,299	4,460	4,274	revised expenditure profile
BES other grants & contribs.	834	606	945	Additional contributions were received for Integrated Transport Schemes.
CYPS Devolved funding to schools	11,915	9,340	11,283	School expenditure on devolved capital projects was higher than expected
CYPS ICT Harnessing Tec. Grant	4,207	4,700	4,700	
CYPS Primary Capital programme grant	772	5,294	8,812	expenditure higher than expected due to improved weather in early 2011
CYPS Modernisation programme grant	7,352	6,629	8,186	Grant brought forward to fund gas ventilation scheme
CYPS Building Schools for the future	8,680	8,104	8,682	Higher expenditure than anticipated in 2010/11
CYPS Targeted Capital Fund	8,407	1,280	1,280	
CYPS Childrens Centre & Early Years	2,873	6,471	5,926	rephasing of Childrens Centre grant
CYPS school Self Help schemes conts	620	3,744	2,836	Lower contributions than anticipated
CYPS other grants and contribs.	4,138	4,725	4,989	
A & CS grants & contribs.	959	900	783	rephasing of expenditure on ICT Infrastructure
Other County Serv. grants & contribs.	412	557	964	Additional income from County Council's insurer for material damage claims
	63,131	57,822	64,502	
Year end Financing arrangements				
LAA PRG			1,182	Proportion of grant that has to be used for Capital purposes
	63,131	57,822	65,684	
Financed from Revenue				
Directorate Revenue contributions				
BES LTP Maintenance		3,092	3,092	
BES Streetlighting (PIP)	1,500	1,500	1,500	
BES other	120	1,405	2,106	Additional Civil Parking Enforcement income used to fund LTP
CYPS School self help rev. contribs.	2,650	2,992	4,221	Higher revenue contributions than expected
CYPS capitalised maintenance	450	1,742	2,349	Revenue contributions higher than anticipated
CYPS Other	2,789	2,955	3,323	Higher revenue contributions due to increased E-Learning expenditure
ACS - various	198	455	453	
OCS -Bright office strategy	3,030	2,265	2,135	Slippage on Northallerton and Harrogate bright office schemes
OCS - various revenue programmes	1,954	2,366	1,660	Expenditure on schemes has slipped into 2011/12
OCS - other	503	456	499	
sub total	13,194	19,228	21,338	
Year End Financing arrangements				
LAA PRG Grant financing adjustment			-1,182	Financing adjustment to transfer PRG into a revenue reserve
	13,194	19,228	20,156	
Available capital receipts				
Sales of properties and land				
County Farms receipts	2,000	105	11	Minimal receipts achieved in 2010/11
Depots Rationalisation programme	5,250	78	0	All expected receipts have now slipped into future years
Other receipts	6,325	1,514	1,372	Variations explained in para 9.23 of main report
sub total	13,575	1,697	1,383	
Company Loan repayments	160	0		No repayments made in 2010/11
	13,735	1,697	1,383	
Brought forward from 2009/10	0	0	0	No unapplied receipts brought forward from 2009/10
Carried forward to 2011/12	0	0	0	All receipts utilised in 2010/11
	13,735	1,697	1,383	
Total Expenditure to be financed	134,330	129,898	130,620	

16-May-11

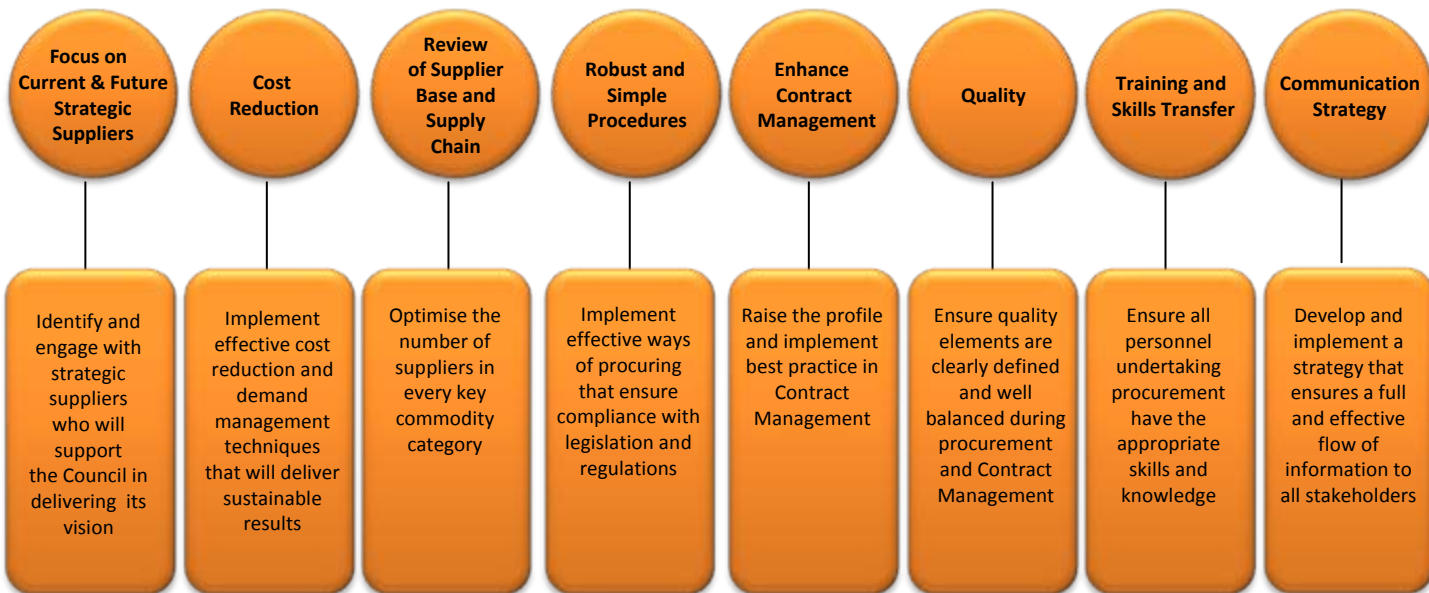
NORTH YORKSHIRE COUNTY COUNCIL CORPORATE PROCUREMENT STRATEGY 2011 - 2014

VISION

Our vision is to ensure that we:

- Contribute to the achievement of the County Council's objectives.
- Achieve value for money
- Deliver high quality services
- Are compliant with all regulatory requirements
- Address the need for Sustainability
- Encourage local suppliers to bid for appropriate work

OBJECTIVES



CRITICAL SUCCESS FACTORS

Delivery of evidence based efficiencies and cashable savings

Provision of goods and services which offer value for money

Evidenced delivery of the Economic, Environmental and Social aspects of sustainability

Effective engagement with local businesses and the voluntary and community sectors

Utilisation of procurement techniques that are fit for purpose

No successful challenges by suppliers