

										Appendix 1 - Joint Officer Board									
										EAST COST SHARE + VARIANCE					WEST COST SHARE + VARIANCE				
Shared Service	Host	Final Outturn position 2010-11			Total Budget 2010-11 £	Total Variance £	U / O	East Share of Cost £		Budget £	Variance £	U / O	East Outturn Explanation	West Share of Cost £		Budget £	Variance £	U / O	West Outturn Explanation
		EAST Actuals £	WEST Actuals £	Total net cost £															
HR & Finance	CWAC	1,167,600	1,873,656	3,041,256	3,069,135	-27,879	U	1,520,628	50%	1,469,135	51,493	O	The overspend is expected and planned and reflects the current position with regard to CE's budget for this service being less than the business plan budget. Costs have reduced from last year but not to the level required over the long term.	1,520,628	50%	1,600,000	-79,372	U	Target staffing levels have been achieved sooner than was anticipated, this has resulted in a small underspend against the business plan budget.
ICT	CWAC	-1,368,258	11,723,792	10,355,534	8,092,178	2,263,356	O	4,922,746	-	3,592,178	1,330,568	O	There has been significant under recovery of revenue costs again capital projects due to a lower level of delivery than forecast which has been worsened by an overspend against contractor costs.	5,432,789	-	4,500,000	932,789	O	There has been a significant under recovery of revenue costs against capital projects due to a lower level of delivery than forecast which has been worsened by an overspend against contractor costs
Farms Estate	CE	-661,815	81,231	-580,584	-300,824	-279,760	U	-299,535	-	-73,385	-226,150	U	The outturn is consistent with conclusions reached in the budget challenge process which were that the budgets needed to be reviewed and further saving targets included. Rent reviews over the last 12 - 18 months have meant increased income levels and having fewer properties in the Estate has led to reduced expenditure.	-281,049	-	-227,439	-53,610	U	The outturn is consistent with conclusions reached in the budget challenge process which were that the budgets needed to be reviewed and further saving targets included. Rent reviews over the last 12 - 18 months have meant increased income levels and having fewer properties in the Estate has led to reduced expenditure.
Civil Protection (Emergency Planning)	CWAC	124,744	252,925	377,669	435,860	-58,191	U	188,835	50%	214,860	-26,025	U	The favourable variance is attributable to vacant posts that have existed during the year	188,835	50%	221,000	-32,165	U	The favourable variance is attributable to vacant posts that have existed during the year
Occupational Health	CWAC	44,238	46,773	91,011	206,151	-115,140	U	45,505	50%	97,838	-52,333	U	The underspend is attributable to reprofiling of implementation of new EOPAS system and a number of vacant posts that have existed during the year.	45,505	50%	108,313	-62,808	U	The underspend is attributable to reprofiling of implementation of new EOPAS system and a number of vacant posts that have existed during the year.
Archives	CWAC	205,895	328,125	534,020	543,443	-9,423	U	267,010	50%	261,418	5,592	O	Higher than anticipated direct expenditure relating to supplies and services	267,010	50%	282,025	-15,015	U	Underspend mostly due to income over achievement
Libraries	CWAC	262,143	713,360	975,503	938,061	37,442	O	487,751	50%	426,965	60,786	O	The variance of the libraries shared services results from budget disaggregation, cost apportionment issues and general charging assumptions. Given closure of accounts deadlines these were unable to be resolved during 2010.11	487,751	50%	511,096	-23,345	U	Explanation of variance missing
Emergency Duty Team	CWAC	382,270	424,539	806,809	776,694	30,115	O	419,541	52%	405,135	14,406	O	The overspend is due to higher overtime costs to deal with emergencies and higher costs of team manager post as covered by an agency worker (increase in EDT hours)	387,268	48%	371,559	15,709	O	Higher overtime costs to deal with emergencies and higher costs of team manager post as covered by an agency worker
International Unit	CE	31,700	0	31,700	162,560	-130,860	U	15,851	50%	81,280	-65,429	U	This Shared Service is closing down - only residual costs (for accommodation and staffing) have been incurred resulting in the favourable position.	15,850	50%	81,280	-65,430	U	This Shared Service is closing down - only residual costs (for accommodation and staffing) have been incurred resulting in the favourable position.
Rural Touring Network	CWAC	0	21,848	21,848	31,200	-9,352	U	15,600	-	15,600	0	-	Balanced budget. Fixed price agreed with CWAC regardless of CWAC expenditure	6,248	-	15,600	-9,352	U	Additional income received from the Arts Council has led to underspend.
Approved Mental Health Professional	CWAC	22,956	-22,956	0	0	0	-	0	50%	0	0	-	AMHP Shared Service is self financing so there is no budget and service is net to nil at Year End as expected.	0	50%	0	0	-	AMHP Shared Service is self financing so there is no budget and service is net to nil at Year End as expected.
Autism Support	CWAC	121,593	208,426	330,019	359,488	-29,469	U	174,250	53%	136,678	37,572	O	The overall underspend for the project relates to £7K for staff salaries, and £23K for running costs. The £137K budget reflects the cost of East staff rather than the agreed share of total costs.	155,769	47%	222,810	-67,041	U	The overall underspend for the project relates to £7K for staff salaries and £23K for running costs. The £137K budget reflects the cost of East staff rather than the agreed share of total costs.
Sensory Impaired Services	CWAC	54,567	56,145	110,712	120,000	-9,288	U	57,570	52%	60,000	-2,430	U	The small underspend on this relates to staff salaries as staff are not on penultimate SCP	53,142	48%	60,000	-6,858	U	The small underspend on this relates to staff salaries as staff are not on penultimate SCP
Urban Traffic Control (UTC)	CWAC	347,476	485,279	832,754	865,087	-32,333	U	366,412	44%	350,565	15,847	O	Timing of traffic signal maintenance costs through maintenance contract	466,342	56%	514,522	-48,180	U	Underspend due to a reduction in UTC work due to time spent on re procurement of TC
Highways Maintenance Contract	CWAC	85,837	43,856	129,492	167,571	-38,079	U	69,926	54%	125,620	-55,694	U	Staff time/costs spent on activity reduced due to secondment to highways re. procurement team	59,567	46%	41,951	17,616	O	Higher proportion of officer time spent on TCM than budgeted due to secondment in the East
Integrated Transport Services																			
ITS Core	CWAC	3,097,936	5,705,990	8,803,926	8,539,649	264,277	O	3,097,936	-	2,747,334	350,602	O	This overspend is due to the fact that not all MTS savings on local bus services were realised. A decision has been made not to make the necessary bus cuts in 2010/11 to achieve the savings but to delay until 2011/12.	5,705,990	-	5,792,315	-86,325	U	The ITS core budget is reporting an underspend of £86k mainly as a result of savings made within Local Bus, due to the Route and Branch review and reduced bus shelter cleaning and maintenance costs
ITS Home to School	CWAC	9,570,222	7,525,988	17,096,210	17,059,561	36,649	O	9,570,222	-	8,985,342	584,880	O	This overspend is due to increased activity mainly on SEN. Efficiency savings have been made in 2010-11 but there is still an overspend due to budget disaggregation.	7,525,988	-	8,074,219	-548,231	U	The ITS Home to School underspend of £548k is mainly due to a reduction in service provision through falling pupil numbers and efficiency savings
ITS Adults and Older	CWAC	1,573,380	2,062,578	3,635,958	3,244,000	391,958	O	1,573,380	-	1,470,000	103,380	O	Although efficiency savings have been made in 2010-11, an overspend has occurred due to MTS savings being allocated to the budget and not being made.	2,062,578	-	1,774,000	288,578	O	The ITS Adults and Older service is reporting an overspend of £289k as although some efficiency savings have been made in 2010-11, there has been an increase in demand and still remains an underlying historic overspend
ITS Looked after Children	CWAC	937,139	826,729	1,763,868	1,158,646	605,222	O	937,139	-	597,898	339,241	O	The overspend relates to additional requests for transport in 2010 11.	826,729	-	560,748	265,981	O	ITS Looked After Children again, although efficiency savings have been made in 2010-11 an overspend of £266k has occurred due to an increase in demand and an underlying historic overspend.
TOTAL ITS	CWAC	15,178,677	16,121,285	31,299,962	30,001,856	1,298,106	O	15,178,677		13,800,574	1,378,103	O		16,121,285		16,201,282	-79,997	U	
Student Finance	CWAC	61,653	92,201	153,854	338,330	-184,476	U	76,927	50.0%	185,000	-108,073	U	Staffing for the student finance function has reduced during the year, finally migrating to the Student Loans Council (SLC) in January 2011, therefore there has been less activity than was originally planned against this budget resulting in the year end underspend against budget.	76,927	50.0%	153,330	-76,403	U	Staffing for the student finance function has reduced during the year finally migrating to the Student Loans Council (SLC) in January 2011 therefore there has been less activity than was originally planned against this budget resulting in the year end underspend against budget.
CBS Supplies	CWAC	672,853	-159,970	512,884	-141,614	654,498	O	256,442	50%	-64,785	321,227	O	The overspend is principally attributable to minimal trading activity in Quarter 4 and redundancy costs resulting from closure of service on 31st March.	256,442	50%	-76,829	333,271	O	The overspend is principally attributable to minimal trading activity in Quarter 4 and redundancy costs resulting from closure of service on 31st March.
Youth Offending Team	CE	28,372	1,058,243	1,086,615	1,252,773	-166,158	U	510,709	47%	567,225	-56,516	U	The Youth Offending Team is reporting a year end underspend of £166k. There was an agreed savings target of £60k agreed for both Cheshire East and the West. The underspend was achieved as a result of staff vacancies not being filled and utilisation of grant funding for staff costs.	575,906	53%	685,548	-109,642	U	The Youth Offending Team is reporting a year end underspend of £166k. There was an agreed savings target of £60k agreed for both Cheshire East and the West. The underspend was achieved as a result of staff vacancies not being filled and utilisation of grant funding for staff costs.
TOTAL		16,762,300	33,348,757	50,111,057	46,917,949	3,193,108	O	24,274,844		21,651,901	2,622,943	O		25,836,214		25,266,048	570,166	U	