

**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Summary of the Position of the Social Services, Housing and Leisure</b>	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b>Children and Families Service -</b>						
Operational Service	1,816	1,918	102	0	102	63
Children Support Services	7,724	7,380	(344)	0	(344)	(314)
Post 16 Service	920	1,068	148	0	148	111
Other (Children and Families)	2,864	2,820	(44)	0	(44)	44
<b>Total Children and Families Service</b>	<b>13,324</b>	<b>13,186</b>	<b>(138)</b>	<b>0</b>	<b>(138)</b>	<b>(96)</b>
<b>Adults Service</b>						
Older People's Services	18,354	18,757	403	0	403	156
Physical Disabilities Services	1,937	1,867	(70)	0	(70)	(2)
Learning Disabilities Service	12,744	12,912	168	0	168	200
Mental Health Services	3,205	3,214	9	0	9	(55)
Other (Adults)	2,698	2,686	(12)	0	(12)	(10)
<b>Total Adults Services</b>	<b>38,938</b>	<b>39,436</b>	<b>498</b>	<b>0</b>	<b>498</b>	<b>289</b>

(continues below)

**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Summary of the Position of Social Services, Housing and Leisure</b>	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b>Housing Service</b>						
Housing Service	1,589	1,512	(77)	0	(77)	(12)
<b>Total Housing Service</b>	<b>1,589</b>	<b>1,512</b>	<b>(77)</b>	<b>0</b>	<b>(77)</b>	<b>(12)</b>
<b>Provider Service (net position)</b>	<b>(591)</b>	<b>(383)</b>	<b>208</b>	<b>0</b>	<b>208</b>	<b>175</b>
<b>Leisure Services</b>	<b>2,133</b>	<b>2,184</b>	<b>51</b>	<b>0</b>	<b>51</b>	<b>113</b>
<b>Other (Provider and Leisure)</b>	<b>(206)</b>	<b>(184)</b>	<b>22</b>	<b>0</b>	<b>22</b>	<b>19</b>
<b>Central Services (Social Services, Provider and Leisure)</b>	<b>3,802</b>	<b>3,662</b>	<b>(140)</b>	<b>0</b>	<b>(140)</b>	<b>(128)</b>
<b>General</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(424)</b>	<b>(424)</b>	<b>0</b>
<b>Total Social Services Department, Housing and Leisure</b>	<b>58,989</b>	<b>59,413</b>	<b>424</b>	<b>(424)</b>	<b>0</b>	<b>360</b>

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: SOCIAL SERVICES, HOUSING AND LEISURE**

<b>Children and Families Service</b>		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	<b>Operational Service</b>	£'000	£'000	£'000	£'000	£'000	£'000
		<b>1,816</b>	<b>1,918</b>	<b>102</b>		<b>102</b>	<b>63</b>

Increase of £39k from the previous overexpenditure position, mainly due to additional requirements on a number of cases associated with court cases.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	<b>Children Support Services</b>	£'000	£'000	£'000	£'000	£'000	£'000
		<b>7,724</b>	<b>7,380</b>	<b>(344)</b>		<b>(344)</b>	<b>(314)</b>

Minor further underspend during the quarter on several headings.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: SOCIAL SERVICES, HOUSING AND LEISURE****Children and Families Service**Area:- **Post 16 Service**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>920</b>	<b>1,068</b>	<b>148</b>		<b>148</b>	<b>111</b>

Increase of £37k in overspend since the third quarter, due to a number of new cases.

Area:- **Other (Children and Families)**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>2,864</b>	<b>2,820</b>	<b>(44)</b>		<b>(44)</b>	<b>44</b>

Net position includes a number of variances on several headings, especially underspend of (£24k) on Specialist Services (increase of (£32k) since the third quarter), underspend of (£31k) on Youth Justice Services (increase of (£16k) since the third quarter), and overspend of £19k on Other Services (reduction of (£34k) from the overspend of £53k anticipated in the third quarter review).

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: SOCIAL SERVICES, HOUSING AND LEISURE**

<b>Adults Service</b>		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	<b>Older People's Services</b>	£'000	£'000	£'000	£'000	£'000	£'000
		<b>18,354</b>	<b>18,757</b>	<b>403</b>		<b>403</b>	<b>156</b>

Significant increase £246k in overspend during the last quarter, across several headings. Residential and Nursing showing net overspend of £403k (increase of £85k in the last quarter due to reduction in income), and overspend of £6k on Home Care (change of £169k of the net underspend of (£175k) anticipated in the third quarter).

<b>Area:-</b>		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
	<b>Physical Disabilities Services</b>	£'000	£'000	£'000	£'000	£'000	£'000
		<b>1,937</b>	<b>1,867</b>	<b>(70)</b>		<b>(70)</b>	<b>(2)</b>

Increase (£68k) in the final net underspend position, including a reduction (£52k) in expenditure on Home Care and reduction (£10k) in expenditure on Support and Other Schemes.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: SOCIAL SERVICES, HOUSING AND LEISURE**

<b>Adults Services</b>		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	<b>Learning Disabilities Service</b>	£'000	£'000	£'000	£'000	£'000	£'000
		<b>12,744</b>	<b>12,912</b>	<b>168</b>		<b>168</b>	<b>200</b>

Reduction (£32k) to the £200k overspend anticipated in the third quarter, and the final position includes £42k overspend on Residential and Nursing (reduction (£44k)), overspend £242k on Day Services (increase of £50k in the last quarter), and underspend (£135k) on Supporting Schemes (increase (£40k) in the last quarter).

<b>Area:-</b>		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
	<b>Mental Health Services</b>	£'000	£'000	£'000	£'000	£'000	£'000
		<b>3,205</b>	<b>3,214</b>	<b>9</b>		<b>9</b>	<b>(55)</b>

Reversal of £64k from the overspend position anticipated in the previous quarter, with three new Residential and Nursing cases contributing £38k to the change, and three new Support Accommodation locations adding another £22k.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: SOCIAL SERVICES, HOUSING AND LEISURE**

Area:-	Other (Adults)	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>2,698</b>	<b>2,686</b>	<b>(12)</b>		<b>(12)</b>	<b>(10)</b>

Area:-	Housing Service	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>1,589</b>	<b>1,512</b>	<b>(77)</b>		<b>(77)</b>	<b>(12)</b>

Increase (£65k) from the previous underspend position, including underspend (£32k) on Private Sector Housing due to attracting additional income and underspend (£19k) on Homelessness Services due to success in relocating cases more cost-effectively.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: SOCIAL SERVICES, HOUSING AND LEISURE**

Area:-	Provider Service (net position)	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>(591)</b>	<b>(383)</b>	<b>208</b>		<b>208</b>	<b>175</b>

Final position indicates overspend of £140k on Residential Care (increase of £5k in the last quarter), and this following the receipt of additional budget of £150k by the Cabinet in the third quarter due to additional costs as a result of employment appeals. A review of relevant staffing arrangements is in the pipeline to resolve the general overspend position. In addition this heading also includes a final overspend of £81k on Community Care (increase of £24k in the last quarter), with significant travelling costs continuing to be a problem for the service.

In addition, final overspend of £15k on Supported Accommodation and underspend of (£27k) on Day Care.

Area:-	Leisure Services	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>2,133</b>	<b>2,184</b>	<b>51</b>		<b>51</b>	<b>113</b>

Reduction (£62k) in overspend that brings the final position down to £51k. In Leisure facilities there was a deficit of £106k through a combination of insufficient income from food sales and loss due to food waste, however additional income was received (£51k) (increase of £17k since the previous quarter) in fees for using the centre facilities. In addition, there was an underspend (£1k) on Sports Development, a reduction of £20k since the previous quarter.



**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: SOCIAL SERVICES, HOUSING AND LEISURE**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	<b>Other (Provider and Leisure)</b>	£'000	£'000	£'000	£'000	£'000	£'000
		<b>(206)</b>	<b>(184)</b>	<b>22</b>		<b>22</b>	<b>19</b>

The final position is fairly consistent with the forecast in the third quarter.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	<b>Central Services (Social Services, Provider and Leisure)</b>	£'000	£'000	£'000	£'000	£'000	£'000
		<b>3,802</b>	<b>3,662</b>	<b>(140)</b>		<b>(140)</b>	<b>(128)</b>

Minor increase (£12k) in the underspend position, mainly due to more one-off staffing savings.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: SOCIAL SERVICES HOUSING AND LEISURE**

<b>General</b>		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Dealing with the Final Overspend Position</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(424)</b>	<b>(424)</b>	<b>0</b>

Final position for the year shows the total departmental overspend of £424k.

In order to clear the overspend and give the two new heads a clean slate, it is **recommended** that the situation is dealt with by:-

- Use of departmental underspend fund (£32k)
- Use of corporate fund set aside for possible overspend in the field of Social Services (£262k)
- Use of part of the one-off savings following the re-structuring of senior management of the former departments of Social Services, Provider and Leisure (£130k).

**Area:-**                   **Implications of the overspend position 2013-14 and 2014-15**

It is estimated that if some of the overspend trends reported above continue throughout the 2014-15 year, then this would entail an additional expenditure requirement of £1,452k.

The Corporate Management Team has met with the Head of Adults and has received assurance that work is in the pipeline to identify the reasons behind the recent increase and an emergency strategy will be in place to alleviate the situation and try to avoid a situation of overspend.

**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Summary of the Position of the Education Department</b>	<b>Revised Budget 2013/14</b>	<b>Final Expenditure 2013/14</b>	<b>Gross Over / (Under) Expenditure</b>	<b>Recommended Adjustments</b>	<b>Net Over / (Under) Expenditure</b>	<b>Quarter 3 Position</b>
<b>Area:-</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Transport</b>	<b>4,369</b>	<b>4,394</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>53</b>
<b>Redundancy and Early Retirement</b>	<b>1,307</b>	<b>1,598</b>	<b>291</b>	<b>0</b>	<b>291</b>	<b>289</b>
<b>Integration of Pupils with Additional Learning Needs (ALN)</b>	<b>101</b>	<b>128</b>	<b>27</b>	<b>0</b>	<b>27</b>	<b>0</b>
<b>Out-of-county ALN Pupils</b>	<b>1,056</b>	<b>1,050</b>	<b>(6)</b>	<b>0</b>	<b>(6)</b>	<b>0</b>
<b>Catering and cleaning</b>	<b>398</b>	<b>456</b>	<b>58</b>	<b>0</b>	<b>58</b>	<b>54</b>
<b>Early Years' Unit</b>	<b>786</b>	<b>717</b>	<b>(69)</b>	<b>0</b>	<b>(69)</b>	<b>(50)</b>
<b>Welsh in Education</b>	<b>312</b>	<b>357</b>	<b>45</b>	<b>0</b>	<b>45</b>	<b>0</b>
<b>Management Arrangements</b>	<b>1,324</b>	<b>1,096</b>	<b>(228)</b>	<b>0</b>	<b>(228)</b>	<b>(91)</b>
<b>Additional Learning Needs Units</b>	<b>1,126</b>	<b>1,094</b>	<b>(32)</b>	<b>0</b>	<b>(32)</b>	<b>37</b>
<b>Inclusion Strategy</b>	<b>694</b>	<b>601</b>	<b>(93)</b>	<b>0</b>	<b>(93)</b>	<b>25</b>
<b>Other</b>	<b>291</b>	<b>267</b>	<b>(24)</b>	<b>0</b>	<b>(24)</b>	<b>(34)</b>
<b>Delegated Schools</b>	<b>71,196</b>	<b>71,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Education Department Total</b>	<b>82,960</b>	<b>82,954</b>	<b>(6)</b>	<b>0</b>	<b>(6)</b>	<b>283</b>

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: EDUCATION**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Transport</b>	<b>4,369</b>	<b>4,394</b>	<b>25</b>		<b>25</b>	<b>53</b>

Reduction of £28k in the overspend anticipated in the third quarter, mainly due to the requirements of transport contracts were less than expected.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Redundancy and Early Retirement</b>	<b>1,307</b>	<b>1,598</b>	<b>291</b>		<b>291</b>	<b>289</b>

Final picture is fairly consistent with the position anticipated in the third quarter, when it was reported that there would be an overspend due to additional cases of redundancies in schools.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: EDUCATION**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Integration of Pupils with Additional Learning Needs (ALN)</b>	<b>101</b>	<b>128</b>	<b>27</b>		<b>27</b>	<b>0</b>

Although the final position shows a net overspend of £27k only, during the year there was an increase in the number of pupils who received the relevant statement. Over the whole year, the gross overspend increased to £132k, but it was kept down to £27k in 2013-14 by using the reserve fund for this purpose. Consequently, the Education Department will have to keep a tight rein on this service in order to avoid a situation of overspend in the future.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Out-of-county ALN Pupils</b>	<b>1,056</b>	<b>1,050</b>	<b>(6)</b>		<b>(6)</b>	<b>0</b>

Semi neutral position.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Catering and cleaning</b>	<b>398</b>	<b>456</b>	<b>58</b>		<b>58</b>	<b>54</b>

There was a minor increase from the overspend anticipated in the third quarter. There were several headings within this service showing variances by the end of the year, including an overspend of £84k on Catering staff and food costs together with a reduction in income of £66k.

Again, the Education Department will have to keep a tight rein on this budget to avoid a situation of overspend in the future.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: EDUCATION**

Area:-	Early Years' Unit	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>786</b>	<b>717</b>	<b>(69)</b>		<b>(69)</b>	<b>(50)</b>

Minor progress from the underspend anticipated in the third quarter review, mainly as additional income received.

Area:-	Welsh in Education	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>312</b>	<b>357</b>	<b>45</b>		<b>45</b>	<b>0</b>

In the context of gross expenditure of £700k, there was a net overspend of £45k by the end of the year, mainly due to higher supply staff expenditure.

Area:-	Management Arrangements	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>1,324</b>	<b>1,096</b>	<b>(228)</b>		<b>(228)</b>	<b>(91)</b>

Increase of (£137k) in the net underspend position, mainly due to (£53k) one-off staff turnover savings together with additional income received of (£83k).

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: EDUCATION**

Area:-		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Additional Learning Needs Units</b>	<b>1,126</b>	<b>1,094</b>	<b>(32)</b>		<b>(32)</b>	<b>37</b>

Improvement (£69k) on the third quarter position, with a mixture of variances over a number of fields, including staff turnover savings of (£43k) by the Cognition and Learning Team, (£38k) additional income for Early Years' Observation Team and increased expenditure of £8k by the Music Therapy Service.

Area:-		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Inclusion Strategy</b>	<b>694</b>	<b>601</b>	<b>(93)</b>		<b>(93)</b>	<b>25</b>

Improvement (£118k) on the third quarter position, mainly due to (£30k) of staff turnover savings, together with additional cross-unit income of (£88k).

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: EDUCATION**

Area:-	Other	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>291</b>	<b>267</b>	<b>(24)</b>		<b>(24)</b>	<b>(34)</b>

Net underspend position on several headings, including overspend on Schools' Efficiency Scheme, saving on annual Welsh Joint Education Committee agreement and underspend on Classes Fund.

Area:-	Delegated Schools	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>71,196</b>	<b>71,196</b>	<b>0</b>		<b>0</b>	<b>0</b>

Budgets where management has been delegated to governing bodies.

I note that the situation with School Balances at the end of 2013/14 was as follows:-

- Primary Schools has increased £284k to £2.6m (7.3% of primary budget allocation)
- Secondary Schools has reduced £333k to £1.1m (3.3% of secondary budget allocation)
- Special Schools have improved £73k to £70k (3.2% of the special schools budget allocation)

Total £3.8m (equivalent to 5.5% of schools receipts for 2013/14).



**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Summary of the Position of the Economy and Community Department</b>	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b>Maritime</b>	<b>(389)</b>	<b>(250)</b>	<b>139</b>	<b>0</b>	<b>139</b>	<b>129</b>
<b>Country Parks</b>	<b>78</b>	<b>91</b>	<b>13</b>	<b>0</b>	<b>13</b>	<b>11</b>
<b>Business Support</b>	<b>(90)</b>	<b>(153)</b>	<b>(63)</b>	<b>0</b>	<b>(63)</b>	<b>(64)</b>
<b>Skills and Entrepreneurship</b>	<b>66</b>	<b>23</b>	<b>(43)</b>	<b>0</b>	<b>(43)</b>	<b>(40)</b>
<b>Youth Service</b>	<b>1,018</b>	<b>963</b>	<b>(55)</b>	<b>0</b>	<b>(55)</b>	<b>(24)</b>
<b>Other</b>	<b>3,117</b>	<b>3,110</b>	<b>(7)</b>	<b>0</b>	<b>(7)</b>	<b>21</b>
<b>Total Economy Department</b>	<b>3,800</b>	<b>3,784</b>	<b>(16)</b>	<b>0</b>	<b>(16)</b>	<b>33</b>

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: ECONOMY AND COMMUNITY**

Area:-	Maritime	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>(389)</b>	<b>(250)</b>	<b>139</b>		<b>139</b>	<b>129</b>

When establishing the 2013-14 budget, the income target for Hafan Pwllheli was reduced by £109k, and the income target for Harbours was reduced by £45k. However, by the end of 2013/14 there was a net deficit of £139k, as the Hafan income was £251k short of the target, and the Department had reduced expenditure on several headings (£105k) to alleviate the situation. The income target of the Hafan for 2014-15 has already been reduced by a further £180k and it is trusted that income can be increased following the dredging of the harbour and improvement in the economy.

Area:-	Country Parks	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>78</b>	<b>91</b>	<b>13</b>		<b>13</b>	<b>11</b>

Position of marginal overspend that includes overspend of £11k on Parc Glynllifon, mainly due to the lack of income and also overspend at Parc Padarn.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: ECONOMY AND COMMUNITY**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Business Support</b>	<b>(90)</b>	<b>(153)</b>	<b>(63)</b>		<b>(63)</b>	<b>(64)</b>

Final position consistent with what was anticipated in the third quarter, including underspend (£25k) on Business Grants, (£20k) additional income for Industrial Units, underspend of (£60k) by the Assets Team (due to achieving prior savings), and £37k of additional expenditure on Neuadd Dwyfor.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Skills and Entrepreneurship</b>	<b>66</b>	<b>23</b>	<b>(43)</b>		<b>(43)</b>	<b>(40)</b>

Final underspend position fairly consistent with the previous forecast, mainly due to one-off staff turnover savings.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: ECONOMY AND COMMUNITY**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
<b>Youth Service</b>		<b>1,018</b>	<b>963</b>	<b>(55)</b>		<b>(55)</b>	<b>(24)</b>

Since the third quarter, there has been an increase (£31k) in underspend to the final position of (£55k), mainly due to underspend on youth clubs, following a period of closing some clubs during the last quarter due to staff shortage. It was also possible to attract more income during this period.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
<b>Other</b>		<b>3,117</b>	<b>3,110</b>	<b>(7)</b>		<b>(7)</b>	<b>21</b>

Semi neutral position that refelects minor variances on several budget headings.

**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Summary of the Position of the Highways and Municipal Department (inc. Trunkroads Agency)</b>	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Waste Disposal	3,513	3,651	138	0	138	128
Transfer and Treatment Sites	1,319	1,406	87	0	87	87
Waste Collection & Recycling	2,891	2,954	63	0	63	108
Commercial Waste	302	172	(130)	0	(130)	(41)
Disposal Sites	(1,292)	(1,232)	60	0	60	65
Recycling Centres	1,052	1,072	20	0	20	7
Other (Waste)	440	420	(20)	0	(20)	(2)
<b>Total Relating to Waste</b>	<b>8,225</b>	<b>8,443</b>	<b>218</b>	<b>0</b>	<b>218</b>	<b>352</b>
<b>Highways &amp; Lighting</b>	<b>9,173</b>	<b>9,100</b>	<b>(73)</b>	<b>0</b>	<b>(73)</b>	<b>(14)</b>
<b>Bereavement Service</b>	<b>2</b>	<b>(32)</b>	<b>(34)</b>	<b>0</b>	<b>(34)</b>	<b>(26)</b>
<b>Street Cleaning</b>	<b>2,204</b>	<b>2,131</b>	<b>(73)</b>	<b>0</b>	<b>(73)</b>	<b>16</b>
<b>Pont Aber, Caernarfon</b>	<b>73</b>	<b>101</b>	<b>28</b>	<b>0</b>	<b>28</b>	<b>19</b>
<b>Other</b>	<b>2,613</b>	<b>2,574</b>	<b>(39)</b>	<b>0</b>	<b>(39)</b>	<b>(22)</b>
<b>Total Highways and Municipal</b>	<b>22,290</b>	<b>22,317</b>	<b>27</b>	<b>0</b>	<b>27</b>	<b>325</b>

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT : HIGHWAYS AND MUNICIPAL****Waste Area****Area:- Waste Disposal**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>3,513</b>	<b>3,651</b>	<b>138</b>		<b>138</b>	<b>128</b>

Final position that is fairly consistent with the forecast in the third quarter, including higher transport costs of £16k in the last quarter.

**Area:-****Transfer and Treatment Sites**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>1,319</b>	<b>1,406</b>	<b>87</b>		<b>87</b>	<b>87</b>

Final position consistent with the forecast in the third quarter. Overspend is due to a failure to achieve various income targets, however the situation was alleviated somewhat by using the favourable position with other budgets within the Department.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: HIGHWAYS AND MUNICIPAL****Waste Area****Area:- Waste Collection & Recycling**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>2,891</b>	<b>2,954</b>	<b>63</b>		<b>63</b>	<b>108</b>

There was a reduction (£45k) in the anticipated overspend in the third quarter. The final position includes overspend of £132k on costs dealing with rubble, timber and green waste materials (reduction of (63k)), overspend of £61k in income of commercial waste collection (reduction of (7k)), deficit of £8k in bulky waste income, but also underspend (£220k) on collection costs of recyclable materials (increase of (£153)). In addition, there was an underspend (£30k) on operational costs mainly on transport costs.

**Area:-****Commercial Waste**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>302</b>	<b>172</b>	<b>(130)</b>		<b>(130)</b>	<b>(41)</b>

Increase (£89k) of the underspend position anticipated in the third quarter because of £12k additional income, and reduction of (£77k) in operational costs and disposal costs.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: HIGHWAYS AND MUNICIPAL****Waste Area**

Area:- Disposal Sites

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>(1,292)</b>	<b>(1,232)</b>	<b>60</b>		<b>60</b>	<b>65</b>

Final position fairly consistent with the third quarter forecast, namely final overspend of £60k, mainly due to higher operational costs.

**Waste Area**

Area:- Recycling Centres

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>1,052</b>	<b>1,072</b>	<b>20</b>		<b>20</b>	<b>7</b>

Overspend position reflects the savings plan not realised during the year.

Area:-

Other (Waste)

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
<b>440</b>	<b>420</b>	<b>(20)</b>		<b>(20)</b>	<b>(2)</b>

Net underspend position (£20k) that includes a number of minor variances.



**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: HIGHWAYS AND MUNICIPAL**

Area:-	Highways & Lighting	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>9,173</b>	<b>9,100</b>	<b>(73)</b>		<b>(73)</b>	<b>(14)</b>

A combination of underspend, (£40k) on supplies and services, (£62k) of additional income on external contracts, and a mild winter enabled the services to contribute towards alleviating the overspend position on some other services in the Department and achieve an underspend of (£73k) on this heading by the end of the year.

Area:-	Bereavement Service	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>2</b>	<b>(32)</b>	<b>(34)</b>		<b>(34)</b>	<b>(26)</b>

Minor progress in the net underspend position, as a result of receiving additional income.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: HIGHWAYS AND MUNICIPAL**

Area:-	Street Cleaning	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>2,204</b>	<b>2,131</b>	<b>(73)</b>		<b>(73)</b>	<b>16</b>

Improvement (£89k) since the third quarter, mainly due to reduction in operational costs of special events.

Area:-	Pont Aber, Caernarfon	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>73</b>	<b>101</b>	<b>28</b>		<b>28</b>	<b>19</b>

Overspend position, mainly due to higher staffing costs.

Area:-	Other	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>2,613</b>	<b>2,574</b>	<b>(39)</b>		<b>(39)</b>	<b>(22)</b>

Many variances over many other headings, including underspend (£13k) on Open Grounds, underspend (£8k) on General Engineering and underspend (£12k) on Administrative Costs.

**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Summary of the Position of the Regulatory Department (Planning, Transportation and Public Protection)</b>	<b>Revised Budget 2013/14</b>	<b>Final Expenditure 2013/14</b>	<b>Gross Over / (Under) Expenditure</b>	<b>Recommended Adjustments</b>	<b>Net Over / (Under) Expenditure</b>	<b>Quarter 3 Position</b>
<b>Area:-</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Regulation</b>	<b>197</b>	<b>151</b>	<b>(46)</b>	<b>0</b>	<b>(46)</b>	<b>1</b>
<b>Development Control</b>	<b>418</b>	<b>223</b>	<b>(195)</b>	<b>0</b>	<b>(195)</b>	<b>(31)</b>
<b>Highways and Traffic Safety</b>	<b>439</b>	<b>479</b>	<b>40</b>	<b>0</b>	<b>40</b>	<b>2</b>
<b>Parking Services</b>	<b>(1,269)</b>	<b>(1,165)</b>	<b>104</b>	<b>0</b>	<b>104</b>	<b>31</b>
<b>Public Transport</b>	<b>1,403</b>	<b>1,451</b>	<b>48</b>	<b>0</b>	<b>48</b>	<b>30</b>
<b>Public Protection</b>	<b>1,818</b>	<b>1,754</b>	<b>(64)</b>	<b>0</b>	<b>(64)</b>	<b>(68)</b>
<b>Other</b>	<b>3,121</b>	<b>3,176</b>	<b>55</b>	<b>0</b>	<b>55</b>	<b>19</b>
<b>Regulatory Department Total</b>	<b>6,127</b>	<b>6,069</b>	<b>(58)</b>	<b>0</b>	<b>(58)</b>	<b>(16)</b>

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: REGULATORY**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
<b>Regulation</b>		<b>197</b>	<b>151</b>	<b>(46)</b>		<b>(46)</b>	<b>1</b>

Final underspend position of (£46k) as budget was earmarked for specific schemes that have slipped into the new year.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
<b>Development Control</b>		<b>418</b>	<b>223</b>	<b>(195)</b>		<b>(195)</b>	<b>(31)</b>

Increase of (£164k) in the net underspend, mainly due to receipt of additional fees of (£132k) in the last quarter, in relation to the development of St Mary's Bangor and housing development at Penrhosgarnedd, Bangor.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
<b>Highways and Traffic Safety</b>		<b>439</b>	<b>479</b>	<b>40</b>		<b>40</b>	<b>2</b>

Increase of £38k in the net overspend including additional expenditure of £111k of revenue contributions to the capital programme, one-off staffing savings of (£39k), and underspend of (£39k) on School Crossing Patrols.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: REGULATORY**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
<b>Parking Services</b>		<b>(1,269)</b>	<b>(1,165)</b>	<b>104</b>		<b>104</b>	<b>31</b>

There was an increase of £73K in the net overspend in the last quarter to reach a final net overspend of £104k. Amongst a mixture of variations this overspend included a lack of parking fees income of £9k and an additional income receipt from other sources of (£9k). With the enforcement element, there was an overspend of £25k on supplies and services, underspend of (£120k) on operational costs, and final re-payment of £199k on the internal loan to the enforcement service, that will assist the Department to achieve the relevant savings target in 2014/15.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
<b>Public Transport</b>		<b>1,403</b>	<b>1,451</b>	<b>48</b>		<b>48</b>	<b>30</b>

Increase of £18k in overspend since the third quarter. The final overspend of £48k includes higher bus contract costs £114k, one-off staffing costs savings of (£34k), and underspend of (£24k) on other general services.

**REVIEW BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: REGULATORY**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Public Protection</b>	<b>1,818</b>	<b>1,754</b>	<b>(64)</b>		<b>(64)</b>	<b>(68)</b>

Final position is fairly consistent with the third quarter, and includes (£21k) of staff savings, underspend (£10k) on supplies and services, and additional income receipt of (£34k).

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
Area:-		£'000	£'000	£'000	£'000	£'000	£'000
	<b>Other</b>	<b>3,121</b>	<b>3,176</b>	<b>55</b>		<b>55</b>	<b>19</b>

Net overspend position of £55k that includes additional expenditure of £60k on schemes to restore flooding damage to green paths and rights of way.

**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Consultancy Department</b>	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b>Consultancy Service (Roads and Engineering)</b>	<b>(545)</b>	<b>(580)</b>	<b>(35)</b>	<b>0</b>	<b>(35)</b>	<b>43</b>
<b>Flooding Management Risk Unit</b>	<b>530</b>	<b>557</b>	<b>27</b>	<b>0</b>	<b>27</b>	<b>0</b>
<b>Building Unit</b>	<b>(43)</b>	<b>(140)</b>	<b>(97)</b>	<b>0</b>	<b>(97)</b>	<b>(135)</b>
<b>Other</b>	<b>196</b>	<b>181</b>	<b>(15)</b>	<b>0</b>	<b>(15)</b>	<b>(5)</b>
<b>Total Consultancy Department</b>	<b>138</b>	<b>18</b>	<b>(120)</b>	<b>0</b>	<b>(120)</b>	<b>(97)</b>

In accordance with the financial regulations, usually the underspend that can be carried forward at the end of any financial year is limited to (£100k), unless the Cabinet allows an exception in special circumstances.

Having considered the commercial nature of the Department's services, that fluctuate and vary from year to year, it is **recommended** that the Consultancy Department is allowed to carry over the full underspend of £120k to the 2014/15 financial year.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: CONSULTANCY**

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
<b>Area:-</b>	<b>Consultancy Service (Roads and Engineering)</b>	<b>(545)</b>	<b>(580)</b>	<b>(35)</b>		<b>(35)</b>	<b>43</b>

Following a difficult year in 2012/13 the final position for 2013/14 shows a significant financial improvement to a net underspend position of (£35k), that is a movement (£75k) from the position anticipated in the third quarter. Net underspend includes additional fee income of (£184k), and clearing the £104k overspend from the previous year. Following a comprehensive review of the Department's financial processes and arrangements, a relevant operational scheme is in place to try and respond to several findings. Up to now, there has been good progress with the scheme, with many matters implemented fully and others still in the process of being implemented.

		Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
<b>Area:-</b>	<b>Flooding Management Risk Unit</b>	<b>530</b>	<b>557</b>	<b>27</b>		<b>27</b>	<b>0</b>

Overspend position due to additional emergency work undertaken following flooding seen during last winter.



**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: CONSULTANCY**

Area:-	Building Unit	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>(43)</b>	<b>(140)</b>	<b>(97)</b>		<b>(97)</b>	<b>(135)</b>

A position of (£135k) underspend was anticipated in the third quarter, that has reduced £38k by the end of the year due to a reduction in income fees of £62k, but also savings in staffing costs of (£24k).

Area:-	Other	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
		<b>196</b>	<b>181</b>	<b>(15)</b>		<b>(15)</b>	<b>(5)</b>

**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Central Services</b>	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
<b>Area:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b>Human Resources</b>	<b>3,104</b>	<b>3,103</b>	<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>(3)</b>
<b>Finance</b>	<b>3,863</b>	<b>3,846</b>	<b>(17)</b>	<b>0</b>	<b>(17)</b>	<b>(16)</b>
<b>Democracy &amp; Legal</b>	<b>1,701</b>	<b>1,640</b>	<b>(61)</b>	<b>0</b>	<b>(61)</b>	<b>28</b>
<b>Customer Care</b>	<b>7,103</b>	<b>7,069</b>	<b>(34)</b>	<b>15</b>	<b>(19)</b>	<b>(31)</b>
<b>Strategic &amp; Improvement</b>	<b>4,767</b>	<b>4,676</b>	<b>(91)</b>	<b>0</b>	<b>(91)</b>	<b>(83)</b>
<b>Corporate Management Team</b>	<b>925</b>	<b>925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Central Services</b>	<b>21,463</b>	<b>21,259</b>	<b>(204)</b>	<b>15</b>	<b>(189)</b>	<b>(105)</b>

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: HUMAN RESOURCES**

Area:-	Human Resources	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
	Net Total	<b>3,104</b>	<b>3,103</b>	<b>(1)</b>		<b>(1)</b>	<b>(3)</b>

Final net position that is semi neutral and fairly consistent with the third quarter forecast and includes overspend of £16k on Health and Safety (mainly overspend of £12k on counselling service), and underspend of (£11k) on Support Services, (mainly, one-off staffing savings of (£15k)).

**DEPARTMENT: FINANCE**

Area:-	Finance	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
	Net Total	<b>3,863</b>	<b>3,846</b>	<b>(17)</b>		<b>(17)</b>	<b>(16)</b>

The final net underspend is fairly consistent with the picture forecast in the previous quarter, and includes further staffing savings of (£13k), additional external income of (£37k) and additional costs on information technology licensing systems of £38k.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: DEMOCRACY AND LEGAL**

Area:-	Democracy & Legal	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
	Net Total	<b>1,701</b>	<b>1,640</b>	<b>(61)</b>		<b>(61)</b>	<b>28</b>

Significant improvement of (£89k) since the third quarter, mainly due to additional income of (£15k) in relation to road and traffic notices, additional income of (£15k) to the Translation Unit, reduction in the overspend of (£30k) in services and supplies by the Printing Unit and a combination of reduction in expenditure and increase in income of (£18k) by the Registration Unit.

**DEPARTMENT: CUSTOMER CARE**

Area:-	Customer Care	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
	Net Total	<b>7,103</b>	<b>7,069</b>	<b>(34)</b>	<b>15</b>	<b>(19)</b>	<b>(31)</b>

Minor increase (£3k) in the gross underspend level anticipated previously. The gross underspend of (£34k) includes an underspend (£155k) by the IT Unit due to one-off staffing savings as well as managing to attract additional income, underspend (£17k) by the Information Unit due to one-off staffing savings, underspend (£24k) by the Communications Unit stemming mainly from one-off staffing savings.

Against this, an overspend of £93k on the Telephone Service due to failure to achieve "VOIP" savings plan, overspend of £29k by the Emergency Unit, overspend of £10k by the Libraries Service stemming mainly from a lack of income, net overspend of £33k by the Property Unit, and overspend of £18k by Siop Gwynedd due to higher operational costs.

Requests were received from the Cleaning Service to establish a reserve fund for possible redundancy costs in relation to cleaning contracts. Although no relevant developments are anticipated soon, it is considered prudent to use an element of departmental underspend for 2013/14 to establish the fund.

**Recommended** that a Cleaning Contracts Redundancy Costs Fund is created and contribute £15k from the gross departmental underspend to this fund.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****DEPARTMENT: STRATEGIC AND IMPROVEMENT**

Area:-	Strategic & Improvement	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
	Net Total	<b>4,767</b>	<b>4,676</b>	<b>(91)</b>		<b>(91)</b>	<b>(83)</b>

Underspend position (£91k) that is fairly consistent with the picture anticipated in the third quarter, and includes underspend (£39k) by the Strategic Planning Unit that stems mainly from the receipt of additional income incwm of (£25k) by the Information Research Unit, underspend of (£5k) by the Housing Policy Unit, and staffing savings of (£9k) by the Procurement Unit. Underspend of (£39k) was also seen by the Achievement and Supporting Change Service due to one-off staffing savings in the Performance Improvement Unit and underspend of (£19k) by the Achievement Unit due also to one-off staffing savings.

**BUDGET OF CORPORATE MANAGEMENT TEAM**

Area:-	Corporate Management Team	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
	Net Total	<b>925</b>	<b>925</b>	<b>0</b>		<b>0</b>	<b>0</b>

Final neutral position, as anticipated in the third quarter.

**REVENUE BUDGET 2013/14 - FINAL REVIEW**

<b>Summary of the Corporate Position</b>	<b>Revised Budget 2013/14</b>	<b>Final Expenditure 2013/14</b>	<b>Gross Over / (Under) Expenditure</b>	<b>Recommended Adjustments</b>	<b>Net Over / (Under) Expenditure</b>	<b>Quarter 3 Position</b>
<b>Area:-</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Cross-departmental Savings Plans</b>	0	0	(321)	321	0	0
<b>Provider cost for possible bad debts</b>	0	0	243	(243)	0	0
<b>Net Interest Receipt</b>	0	0	235	(235)	0	216
<b>Heritable Bank Investment ("Iceland")</b>	0	0	(221)	221	0	(221)
<b>Council Tax</b>	0	0	(851)	851	0	(349)
<b>Savings Budget realised beforehand</b>	0	0	(1,331)	1,331	0	(1,331)
<b>Reserve budget</b>	0	0	(254)	254	0	(552)
<b>Non committed provision in 2013/14</b>	0	0	(295)	295	0	(295)
<b>Other</b>	0	0	(87)	87	0	(20)
<b>Housing Revenue Account</b>	0	0	(1,727)	1,727	0	(1,727)
<b>Corporate Total</b>	0	0	(4,609)	4,609	0	(4,279)

**REVENUE BUDGET 2013/14 - FINAL REVIEW****CORPORATE BUDGETS**Area:- **Cross-departmental Savings Plans**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
		<b>(321)</b>	<b>321</b>	<b>0</b>	<b>0</b>

It was reported to the Cabinet in the second budget review that some corporate savings schemes are unlikely to be fully realised in 2013/14, and the use of (£364k) was approved from the budget 'Savings achieved beforehand' for this purpose. By the end of the financial year it was possible to achieve some further prior savings of (£321k). As part of these on-off savings emanate from re-structuring of senior management of the former Departments of Social Services, Provider and Leisure, see above under the relevant departments, recommendation to use £130k towards the package to clear final Social Services overspend.

It is further **recommended** that the remainder of the underspend (£191k) on this heading is transferred on a one-off basis to the Redundancy Fund, namely to assist with achieving savings for the Council.

Area:- **Provider cost for possible bad debts**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
		<b>243</b>	<b>(243)</b>	<b>0</b>	<b>0</b>

At the end of the financial year, a likely sum has to be identified for the possibility of failing to recover debts. This year this additional cost is above the original provision.

**Recommended** that this additional cost of £243k is funded from the Reserve Budget.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****CORPORATE BUDGETS**

Area:-	Net Interest Receipt	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
				235	(235)	0	216

As reported in the previous reviews, the interest receipt for the year has reduced significantly because of the general situation of the investment market, where interest rates are low. The income target was adapted appropriately when drafting the 2014/15 budget.

**Recommended** that this reduction of £235k in income is funded from the Reserve Budget.

Area:-	Heritable Bank Investment ("Iceland")	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
				(221)	221	0	(221)

A further re-payment of (£221k) above our prudent assumption in relation to Heritable Bank investment ("Iceland") that brings the percentage of the sum recovered thus far to 94%.

It is **recommended** that this additional re-payment of (£221k) is transferred on a one-off basis to the Investment to Save Fund, to enable investment in different schemes to achieve savings for the Council.



**REVENUE BUDGETS 2013/14 - FINAL REVIEW****CORPORATE BUDGETS**Area:- **Council Tax**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
		<b>(851)</b>	<b>851</b>	<b>0</b>	<b>(349)</b>

Significant increase in the final tax 'remainder' to (£851k). Please remember that there is an expected element of 'remainder' for 2013/14 following the Welsh Government's resolution in January 2013 to (partly) fund the historical levels of assistance (up to 100%) to individuals to pay Council Tax. This followed after the Gwynedd Council's decision to reduce the relevant notional collection rate to 97.5% for 2013/14 (by 2014/15 the notional collection rate was raised back to 99%). In addition, a reduction was seen in the level of anticipated expenditure on Benefits, reduction in the number of taxable exceptions, and a reduction in the level of single discounts compared with the usual. Also, there was a specific exercise to update the council tax accounts in terms of the position of estates of deceased persons. All of this contributes to a very strong position this year, due to several on-off factors for 2013/14.

**Recommended** to transfer (£851k) on a one-off basis to the Redundancy Fund.

Area:- **Savings Budget realised beforehand**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
		<b>(1,331)</b>	<b>1,331</b>	<b>0</b>	<b>(1,331)</b>

£364k was released from this heading in the second quarter review, when it was suggested that any balance at the end of the financial year should be earmarked to assist the financial strategy. In addition, as part of the financial strategy for 2014/15, the need to identify £129k and £450k specifically were approved, namely a total of £579k, to come from this source in order to meet the gap in the relevant measures pack.

It is **recommended** that the £579k is transferred to a specific fund to assist the financial strategy for 2014/15 with the remaining £752k to be transferred to the Invest to Save Fund.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****CORPORATE BUDGETS**Area:- **Reserve budget**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
		<b>(254)</b>	<b>254</b>	<b>0</b>	<b>(552)</b>

This balance represents the remainder of the Reserve Provision that has not been allocated at the end of the year (following the allocations recommended above).

**Recommended** to earmark £90k of the balance to a specific fund for the cost of establishing a Complaints Procedure (a matter that is the subject of another report on the agenda of this Cabinet meeting).  
It is **recommended** that the remaining £164k is transferred to the Council's general balances.

Area:- **Non committed provision in 2013/14**

Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
£'000	£'000	£'000	£'000	£'000	£'000
		<b>(295)</b>	<b>295</b>	<b>0</b>	<b>(295)</b>

Remainder of resources not committed during 2013/14.

The majority of the Council's staff training is funded from a fund established for this purpose some years ago, a fund that is now likely to be depleted by the end of 2015/16. In light of the importance of staff training, especially in the period to come, where the demand for training will increase when asking staff to be more flexible in terms of work requirements, it is **recommended** that the opportunity is taken to reinforce the position of the fund by transferring the £295k on a one-off basis to Central Training.

**REVENUE BUDGET 2013/14 - FINAL REVIEW****CORPORATE BUDGETS**

Area:-	Other	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
				(87)	87	0	(20)

Final net position that includes a combination of variances differentials, and mainly additional income received.

**Recommended** to transfer £87k to the Council's general balances.

Area:-	Housing Revenue Account	Revised Budget 2013/14	Final Expenditure 2013/14	Gross Over / (Under) Expenditure	Recommended Adjustments	Net Over / (Under) Expenditure	Quarter 3 Position
		£'000	£'000	£'000	£'000	£'000	£'000
				(1,727)	1,727	0	(1,727)

The balance of £1,727k on the Council Housing Revenue Account that has by now closed further to the transfer of the housing stock. During 2013/14 following the statutory time limit, this balance was transferred to the Council's general account.

It is **recommended** that this balance of £1,727 is set aside for a specific fund with a view of using it to reduce the pension obligations inevitably inherited when transferring the housing stock.