

## Corporate Policy and Performance Board– Priority Based Monitoring Report

Reporting Period: **Quarter 2 – Period 01<sup>st</sup> July 2014 to 30<sup>th</sup> September 2014**

### 1.0 Introduction

- 1.1. This report provides an overview of issues and progress against key service objectives/milestones and performance targets, during the second quarter of 2014/15 for service areas within the remit of the Corporate Policy and Performance Board.
- 1.2. Key priorities for development or improvement in 2014-17 were agreed by Members and included in Directorate Plans, for the various functional areas reporting to the Board in relation to the Council's priority of Corporate Effectiveness and Business Efficiency i.e.:
  - Financial Services
  - Human Resources & Organisational Development
  - ICT Infrastructure
  - Legal and Democracy
  - Policy & Performance
  - Catering, Stadium and Registration Services
  - Property Services
- 1.3 The way in which traffic light symbols have been used to reflect progress to date is explained within Section 8 of this report.

### 2.0 Key Developments

- 2.1 There have been a number of developments within the Directorate during the period which include:-

#### *Finance*

- a. The audit of the 2013/14 year end accounts has been completed by the External Auditor and they provided an unqualified audit opinion highlighted the Council's achievement in preparing working papers of a high standard and emphasised the excellent co-operation they received from the Finance team. The report also included an unqualified Value For Money opinion concluding that the Council had proper arrangements in place for securing financial resilience and for challenging how it secures Best Value. Their finding was reported to the Business Efficiency Board on 24th September 2014, at which the Council's Statement of Accounts was approved for publication.
- b. The Council has taken advantage of almost unprecedented low level interest rates to borrow funds from the Public Works Loan Board in order to fund the Council's contribution towards the construction cost of the Mersey Gateway Bridge.
- c. Universal Credit is currently being rolled out in the North West and includes local authority areas in Merseyside and Greater Manchester who have gone live this autumn. Halton will be going live on 17<sup>th</sup> November 2014 and is currently discussing with the Department for Works and Pensions (DWP) the mechanics of the Council's role.

- d. The effects of the implementation of the reform of Council Tax and the Council Tax Reduction Scheme continue to impact on the level of payment, with the increased levels of recovery activity experienced last year continuing.
- e. The effects of substantial multiple welfare reforms continue to be felt and DWP administrative capacity and the efficiency of their sub-contractors has not kept up with the pace of reforms. This has resulted in substantial delays for some claimants who are living below correct income levels and this has led to the demand for Welfare Rights services remaining high. Whilst steps are being taken nationally to address these issues the impact has yet to be felt at a local level.
- f. The Council is currently in the process of submitting data sets to the Audit Commission as part of the national Fraud Initiative, which since its launch in 1996 has identified £1.17 billion nationally in fraud and error. The results of the data matching exercise will be made available to the Council during quarter 3 and further work will follow to investigate any matches that are identified.
- g. The Procurement Division continues to work with other Councils in the region who wish to adopt Halton's Risk-Based sourcing approach and this activity is continuing to generate significant income for the Council. The Cabinet Office have also recently engaged with the Council as an exemplar in this area to obtain views on the adoption of less bureaucratic procurement processes across the public sector.
- h. Following staff and public consultation Executive Board have agreed new operating arrangements for the library service. Consultation with staff on a revised staffing structure designed to deliver the new arrangements is taking place between 13<sup>th</sup> October and 12<sup>th</sup> November 2014. The revised service model is due for implementation in April 2015 with a further consultation is taking place on the mobile library service specifically between 10<sup>th</sup> and 31<sup>st</sup> October 2014.
- i. Additionally the Review of the Halton Supported Housing Network is continuing. The Efficiency Programme Board will consider options for this service is early November 2015. Also reviews of agency workers, casual staff and premium pay are all at the initial stages of development.

#### *Human Resources and Organisational Learning and Development*

- j. The Health Improvement Team (HITS) has now joined the Council under a TUPE transfer from Bridgewater. This saw an additional 52 staff become Council employees on their existing NHS Terms and Conditions.
- k. 80 new titles have been added to the Learning Pool suite of E learning modules. Titles include; Customer Care, Safeguarding, The Equality Act, ICT and Information Governance etc. These are designed to complement the existing Learning and Development calendar.

#### *ICT and Administration Support Services*

- l. The successful delivery of the new Picow Farm Data Centre, to complement that at the Municipal Building, will enhance the provision of 24/7 technology which will strengthen the Councils Disaster Recovery and Business Continuity arrangements.
- m. The delivery of the Records Management Unit will facilitate the effective management, retention and security of the Council's data through detailed and approved data governance procedures. This facility will also offer the authority commercial and financial opportunity into the future as interest from other local authorities is now building.

- n. Further collaborative work is being undertaken with Sefton BC to deliver Agresso Financial Services packages that will realise financial benefits for both organisations. It is hoped that this success of the project will attract interest from other parties and as such offer the opportunity for further financial benefits to be realised through for example economies of scale and the maximisation of returns on investment.

#### *Legal and Democratic Services*

- o. A wide range of initiatives have been supported during quarter 2 including the launch of the Halton SEND Local Offer (Special Educational Needs and Disabilities), and in generating maximum coverage for the Brindley's 10th anniversary programme.
- p. Early in the quarter The Council's Monitoring Officer began a period as Interim Monitoring Officer for Cheshire West & Chester Council until May 2015 and arrangements are presently working well.

#### *Policy, Planning and Transportation.*

- q. The Social Value Policy and Procurement Framework has been presented to, and approved by the Executive Board and is now a joint framework with the Clinical Commissioning Group (CCG). The wider partnership will also have the opportunity to sign-up to the framework during the next round of Board meetings. This framework allows local benefits to Halton's communities to be taken into account during the procurement process and the policy and framework will now be rolled out across the Council.
- r. The Councils Whistleblowing Policy and associated guidance has been approved by the Business Efficiency Board and has been uploaded to the Intranet and will feature in the next edition of the Team Brief.
- s. Work has now commenced to update the Corporate Complaints Procedure following approval by Executive Board of the recommendations made by the Corporate PPB Topic Group in September. This will ensure that existing good practice is strengthened and the process becomes more effective and efficient.

#### *Catering, Stadium and Registration Services*

- t. The Stadium continues to work closely with community groups and has again staged the Halton Haven Twilight Walk which saw over 600 walkers take part in a fund-raising charity events. Additionally the I-pitch continues to be a popular venue for football and rugby clubs in the area with over 60,000 using the facility since its installation in 2011.
- u. Recently the stadium hosted both the Widnes Vikings 25<sup>th</sup> Anniversary World Cup Challenge Dinner with over 500 people attending and the Cheshire Youth Cricket Dinner attended by 300. It also continues to be a favoured venue for weddings, with over 10 taking place in the past quarter, and for company conferences and meetings.
- v. The Stadium Sports bar has now closed and plans are now at an advanced stage to redevelop this floor space into a fully accessible conference centre which will include fully accessible door entry and state of the art audio and visual equipment.

- w. The ladies fitness facilities continue to be well used and consideration is now being given to extending this facility and adding more equipment. However the opening of Pure Gym has seen overall membership figures for Stadium Fitness fall by 20% and this situation will be kept under review to ensure that we keep pace with our competitors in this area.
- x. The Lottery funded Get Active Project commenced in September and sessions have been targeted at inactive 25 – 55 year olds including walking football, touch rugby, Athlefit / jog club and Swim4Health.
- y. Free school meals for all reception year 1 and 2 children were introduced in September with approximately 1500 additional children now staying for a school lunch. This has required additional staff to be recruited which given the limited hours of work available has led to some difficulties. In addition the initiative has required new building works and equipment for a significant number of schools and of the 28 schools involved all but 3, which were delayed by 1 day, were completed on time.

### *Property Services*

- z. Works are progressing well with the various maintenance projects on corporate buildings and it is anticipated that these will be completed and the budget fully spent by the end of the financial year.

## **3.0 Emerging Issues**

- 3.1 A number of emerging issues have been identified during the period that will impact upon the work of the Directorate including:-

### *Financial Management*

1. The Government has published a technical consultation outlining proposed changes to the 2015/16 grant settlement. Key points from the consultation included specific grants rolling into the Settlement Funding Assessment and removing funding for councils such as Halton who fall below the Carbon Reduction Commitment Scheme. Halton has contributed to the consultation responses from both SIGOMA (Special Interest Group of Municipal Authorities) and the Liverpool City Region.
2. The Local Government Finance Settlement will be announced in mid-December with final details published in February 2015. The Chancellor will also make his Autumn Statement in early December. The impact of all announcements will be considered in finalising the 2015/16 budget.
3. Work continues on the impact of the Better Care Fund to be introduced from April 2015 and the Social Care Act. A consultation response has been submitted to the Department of Health regarding changes in council funding associated with the implementation of new duties for deferred payments and universal assessments.
4. The Department for Communities and Local Government (DCLG) has invited bids for funding projects related to combatting non-benefit fraud. The Revenues and Benefits Division has recently submitted a bid to examine the single occupier discount awards in the borough. The DCLG will inform successful applicants by the end of October 2014.
5. Following the matching of DWP benefits data with HM Revenues and Customs data the Council will begin to receive monthly referrals as of October 2014 which will require cross checking and any follow up action be undertaken. At present the resource requirements of this work are unknown and further information will be reported as this becomes available.

6. A review of all cases subject to an award of discretionary non-domestic rate relief is to be conducted over the forthcoming months. Awards have been made to 31st March 2016 but a full year's notice is required to be given to ratepayers, if any award is to be reduced or removed.
7. There has been an increase in waiting times within the Contact Centre and this has resulted in an increased number of complaints from customers. Three staff vacancies have now been filled and it is anticipated that we will start to see an improvement in response times as we move out of the busy period of leave and the new advisors are fully trained.
8. The Dept. for Work and Pensions currently state that existing working age recipients of Disability Living Allowance (DLA) will have their claimed ceased on a rolling basis, over a 2 year period. This is scheduled to commence from October 2015. They will then have to apply for the new PIP benefit that is expected to reduce overall caseload numbers.
9. This will have a significant effect in Halton because disability levels are high. As of March 2014, there were 6,770 DLA claimants of working age in Halton. As a broad indicator 1,680 (nearly 25%) of these are on the Low Rate Care Component and could expect to not qualify for the new Personal Independence Payment. A very high demand for appeals advice is therefore anticipated in future.
10. The Independent Living Fund (ILF) is being abolished and its budget is transferring to councils on 1 July 2015. Transition arrangements for ILF users are still being finalised but this development is likely to see a significant increase in the number of clients receiving a Direct Payment.
11. The introduction into UK legislation of the new EU Procurement Directive is underway and this will form the basis of the Public Contract Regulations 2015, to be introduced in the first half of 2015. In light of Halton's current position and good practices it is not anticipated that these changes will be problematic there will be a need to amend Procurement Standing Orders and some internal processes to accommodate these changes.

#### *Human Resources and Organisational Learning and Development*

12. The Division is preparing guidance and systems to deal with the introduction of shared parental leave in April 2015 and of this date there will be significant changes to the Teachers' Pension Scheme and the NHS Pension scheme both of which will impact on Halton staff and will involve extensive communication over the coming months.
13. October 2014 saw the suspension of a day of national strike action over a national pay dispute. This is as a result of a revised offer which union members will now be balloted on. If approved, this will see an increase in work for the pay teams in December 2014 – April 2015 as it is anticipated that it will be introduced in stages and for differing lump sum amounts depending on salary levels.

#### *ICT and Administration Support Services*

14. At the end of July, the Council successfully renewed its Public Sector Network compliance without any qualification. Exceptionally Halton passed the compliance regime at the first pass which is a major achievement, given the complexity and considerable requirement imposed.
15. Ongoing compliance however will require ICT services to reconfigure some of its remote access infrastructure and a project is now in place to deploy specialist software which in addition to meeting security requirements should also allow further opportunities for collaboration with external parties.

16. There are now a number of upgrades required to core software components which, although minimal, will involve corporate users across the whole of the Council. Whilst these upgrades will maintain the authority's advanced position every effort will be made to ensure that any resulting disruption to services is negligible.
17. As the Council's Business Continuity Strategy has now been approved work will now commence to implement the necessary actions to ensure that high-availability services can be delivered in line with client requirements.

#### *Legal and Democratic Services*

18. The Local Government Openness Regulations came into force during the quarter, and arrangements will continue to be made to provide for filming etc. of meetings and recording and publications of decisions.
19. The Council has assumed responsibility for the Liverpool City Region Combined Authority scrutiny function, and significant work will be required to develop effective arrangements

#### *Policy, Planning and Transportation.*

20. The annual cycle of developing medium-term Directorate Business Plans has now commenced and Strategic Directors are now arranging for Policy & Performance Boards (PPBs) to be engaged with the business plan prioritisation process during the autumn cycle of meetings. Plans will then be developed and advanced drafts shared with relevant PPB's early in the new calendar year before being presented to the Executive Board in March.

### **4.0 Risk Control Measures**

- 4.1 Risk control forms an integral part of the Council's Business Planning and performance monitoring arrangements. As such Directorate Risk Registers were updated in tandem with the development of the suite of 2014 – 15 Directorate Business Plans.

Progress concerning the implementation of all Directorate high-risk mitigation measures relevant to this Policy and Performance Board is included as Appendix 1.

### **5.0 High Priority Equality Actions**

- 5.1 Equality issues continue to form a routine element of the Council's business planning and operational decision making processes. Additionally the Council must have evidence to demonstrate compliance with the Public Sector Equality Duty (PSED) which came into force in April 2011.

The Council's latest annual progress report in relation to the achievement of its equality objectives was published on the Council website during quarter 4 and is available via:




[http://www3.halton.gov.uk/Pages/councildemocracy/pdfs/EandD/Equality -  
objectives progress report - April 2013.pdf](http://www3.halton.gov.uk/Pages/councildemocracy/pdfs/EandD/Equality_-_objectives_progress_report_-_April_2013.pdf)

## 6.0 Performance Overview

6.1 The following information provides a synopsis of progress for both milestones and performance indicators across the key business areas that have been identified by the Directorate:

### Financial Management

#### Key Objectives / milestones







Ref	Milestones	Q2 Progress
FS 01	Report Medium Term Financial Strategy to Executive Board <b>November 2014</b> .	
FS 03	Complete the Draft Abstract of Accounts for certification by Chief Financial Officer by <b>30<sup>th</sup> June 2014</b> .	
FS 03	Publish the Abstract of Accounts by <b>30<sup>th</sup> September 2014</b> .	

#### Supporting Commentary

Medium Term Financial Strategy on track to be reported as planned and the 2013/14 Statement of Accounts certified by Chief Finance Officer on the 30th June 2014 and shared with External Auditor on the same day.

Audit of Statement of Accounts commenced 1<sup>st</sup> July 2014 and have been published on the Councils website on 30<sup>th</sup> September, following approval by the Business Efficiency Board and receipt of an unqualified audit opinion.

#### Key Performance Indicators



Ref	Measure	13 / 14 Actual	14 / 15 Target	Q2 Actual	Q2 Progress	Direction of travel
FS LI 04	Proportion of Council Tax that was due that was collected.	95.82%	95.00+	56.16		
FS LI 05	The percentage of Business Rates which should have been received during the year that were received.	97.08%	95.00+	55.94		
FS LI 07	Average time for processing new claims (Housing & Council Tax Benefit).	15.18	17	14.56		

#### Supporting Commentary

The collection of both Council Tax and Business Rates are showing a very minor reduction when compared to the same time last year with the latter being affected by a single exemption period. The processing of new claims is showing a level trend at this point.

## Human Resources & Organisational Development

### Key Objectives / milestones

Ref	Milestones	Q2 Progress
HRLD 01	To further enhance i-Trent system capabilities. <b>March 2015.</b>	
HRLD 02	Promote and take forward the delivery of actions identified within Corporate People's Plan <b>March 2015.</b>	

### Supporting Commentary

E-Payslips have now been rolled out across the Council where possible (requires provision of an email address) and also now available to schools. Work continues to encourage those schools who have not as yet taken advantage of the E Payslip to do so.

On-going Learning and Development continues to be provided for Employees of the Council with new courses, post entry training courses and E Learning modules being offered.

### Key Performance Indicators

Ref	Measure	13 / 14 Actual	14 / 15 Target	Q2 Actual	Q2 Progress	Direction of travel
HRLD LI 01	The number of working days / shifts lost due to sickness (Corporate).	11.24	8.5	5.45		
HRLD LI 04	% of training delegates attending as proportion of places reserved.	86	90	91		
HRLD LI 05 <sup>1</sup>	The percentage of top 5% of earners that are:					
	a) Women	55.47	50	54.7		
	b) From BME communities.	2.80	1.5	3.00		
	c) With a disability.	0.68	8.0	0.71		
HRLD LI 06	No of staff declaring that they meet the Disability Discrimination Act as a % of the total workforce.	1.49	10.0	1.45		
HRLD LI 07	Minority of Ethnic Community staff as a percentage of the total workforce.	1.13	1.0	1.0		

<sup>1</sup> The performance targets for these measures take account of local demographic profiles.



### Supporting Commentary







The level of sickness absence will be subject to seasonal change as we move throughout the remainder of the year however it will require careful monitoring as it is slightly higher than the same period last year (5.14).

Although the % of women top 5% earners has decreased since Q1 (55.65) there have been slight increases in those from BME and disabled groups.

Whilst the % of employees meeting the DDA has risen slightly when compared to the same period last year the achievement of the annual target will remain dependent upon the number and suitability of applicants. Additionally whilst the proportion of BME staff is slightly down from the last quarter achievement of the annual target remains on track.

### ICT Infrastructure

#### Key Objectives / milestones







Ref	Milestones	Q2 Progress
ICT 01	SharePoint and Records Management enhancement <b>March 2015.</b>	
ICT 01	Continued Social Care Systems Service Support Programme <b>March 2015.</b>	
ICT 01	Schools Cloud Services developments <b>March 2015.</b>	
ICT 01	Interactive Web Services and further SharePoint Integration <b>March 2015.</b>	
ICT 01	Development of commercial ICT opportunity within desktop, hosting and DR provision <b>March 2015.</b>	
ICT 02	Continued development of document management and distribution services <b>March 2015.</b>	
ICT 04	Conduct & Evaluate point of contact Satisfaction survey for ICT & Support Services <b>March 2015.</b>	

### Supporting Commentary

All projects are presently on track. The SharePoint and Records Management software development has been completed is now operational with additional enhancements to complement the operational processes now being undertaken.

The rollout of Corporate Tablet use is progressing with Windows 8.1 Tablet devices in proof of Concept stage, whilst iPads are managed within the Councils Mobile Device Management Platform

## Key Performance Indicators


Ref	Measure	13 / 14 Actual	14 / 15 Target	Q2 Actual	Q2 Progress	Direction of travel
ICT LI 01	Average availability of the Council's operational servers (%).	99.9	99	99		
ICT LI 04	% Of all responsive repairs completed within 2 working days.	94	80	98		
ICT LI 08	Average working days from order to completion of a new PC.	5	5	5		

### Supporting Commentary

All measures are showing sustained levels of performance when compared to the same period last year.

### Legal & Democracy





### Key Objectives / milestones

Ref	Milestones	Q2 Progress
LD 02	To ensure that all members have been given the opportunity of a having a Member Action Plan (MAP) meeting.	

### Supporting Commentary

MAP meetings are continually taking place throughout the calendar year.

## Key Performance Indicators



Ref	Measure	13 / 14 Actual	14 / 15 Target	Q2 Actual	Q2 Progress	Direction of travel
LD LI 04	Average time taken to send out first draft business lease from receipt of complete instructions from Property Services (working days).	20	20	20		
LD LI 05	Average time taken to file application for Care proceedings at Court from receipt of all written evidence from client department (working days).	1	3	1		

### Supporting Commentary

Measures are showing sustained levels of performance when compared to the same period last year.

### Catering, Stadium & Registration Services

### Key Objectives / milestones









Ref	Milestones	Q2 Progress
CE 2	Identify areas for improvement in line with the Business Plan and Marketing Plan <b>January 2015</b> .	
CE 3	Deliver a promotion and educational campaign - <b>September 2014</b> and <b>January 2015</b> .	

### Supporting Commentary

A number of business areas have been targeted for this year which should have a positive impact upon Stadium revenue.

A number of school lunch promotional activities have taken place including banners, parental leaflets and parent evenings as well as taster sessions to raise awareness of the quality of schools meals provision.

### Key Performance Indicators

Ref	Measure	13 / 14 Actual	14 / 15 Target	Q2 Actual	Q2 Progress	Direction of travel
CE LI 1	No. of meals served versus hourly input of labour (Previously SH1).	10.51	10.00	10.24		
The percentage (%) take up of free school meals to those who are eligible:						
CE LI 8	Primary Schools	85.12%	85%	N/A	-	-
CE LI 9	Secondary Schools	75.81%	75%	69.84%		
Take up of school lunches (Previously NI 52 a & b):						
CE LI 10	Primary Schools	52.12%	55%	54.83 %		
CE LI 11	Secondary Schools	55.22%	55%	51.52%		
Food cost per school meal (pence):						
CE LI 19	Primary Schools	N / A	76p	N/A	-	-
CE LI 20	Secondary Schools	N / A	94p	N/A	-	-



### Supporting Commentary

The number of schools meals served continues to show a positive trend. The number of take up in primary schools cannot be reported at this stage as Free School Meal entitlements have yet to be confirmed whilst secondary school take-up is slightly down. Take up overall remains in line with annual target.

The management system for calculating cost per school meal is currently being adjusted and figures are presently unavailable for the quarter 2 period.

### Property Services

#### Key Objectives / milestones





Ref	Milestones	Q2 Progress
EEP 1	Review accommodation in light of budget decisions <b>by July 2014</b> .	
EEP 1	Identify further property to be considered for sales and implement asset disposals <b>by March 2015</b> .	

### Supporting Commentary

A Members Asset Review Panel has been established to assist the work of the Asset Management Working Group with the inaugural meeting taking place in August to establish terms of reference etc.

Disposal programme is on track. The supply of HBC land for sale for development is now diminishing and work has commenced for further review assets with the potential for disposal.

#### Key Performance Indicators

Ref	Measure	13 / 14 Actual	14 / 15 Target	Q2 Actual	Q2 Progress	Direction of travel
DIS LI 01	Occupancy of HBC industrial units.	85%	85%	93%		
DIS LI 02	Occupancy of Widnes Market Hall.	84%	95%	82%		

### Supporting Commentary

DISLI01: The occupancy of industrial and commercial properties occupied during quarter 2 is exceeding annual target level of 85% and is higher in comparison to the same period last year of 89%.

DISLI02: Trading in the market continues to be tough. A long standing trader has down sized and a number of other traders have terminated their agreements. A further three units will become vacant when shop mobility vacates. January traditionally sees a number of further voids as struggling traders tend to hang on for the Christmas trading period before handing in their notice.

## 7.0 Financial Summaries

### FINANCE DEPARTMENT

#### Revenue Budget as at 30<sup>th</sup> September 2014

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	7,365	3,802	3,548	254
Supplies & Services	484	284	247	37
Other Premises	82	66	61	5
Agency Related	1	0	0	0
Insurances	1,672	866	866	0
Concessionary Travel	2,247	995	995	0
Rent Allowances	55,000	24,932	24,932	0
Non HRA Rebates	66	33	33	0
Discretionary Housing Payments	387	303	303	0
Local Welfare Payments	615	49	49	0
Transfers to Reserves	255	0	0	0
<b>Total Expenditure</b>	<b>68,174</b>	<b>31,330</b>	<b>31,034</b>	<b>296</b>
<b><u>Income</u></b>				
Fees & Charges	-661	-313	-309	(4)
SLA to Schools	-770	-770	-731	(39)
NNDR Administration Grant	-169	0	0	0
Hsg Ben Administration Grant	-1,094	-657	-657	0
Rent Allowances	-54,410	-27,555	-27,555	0
Non HRA Rent Rebates	-66	-35	-35	0
Discretionary Housing Payments Grant	-387	-129	-129	0
Local Welfare Grant	-775	-388	-388	0
Reimbursements & Other Grants	-310	-263	-266	3
Liability Orders	-373	-286	-356	70
Transfer from Reserves	-681	0	0	0
<b>Total Income</b>	<b>-59,696</b>	<b>-30,396</b>	<b>-30,426</b>	<b>30</b>
<b>Net Controllable Expenditure</b>	<b>8,478</b>	<b>934</b>	<b>608</b>	<b>326</b>
<b><u>Recharges</u></b>				
Premises	432	216	216	0
Transport	36	18	18	0
Asset Charges	19	0	0	0
Central Support Services	3,291	1,645	1,645	0
Support Services Income	-7,506	-3,753	-3,753	0
<b>Net Total Recharges</b>	<b>-3,728</b>	<b>-1,874</b>	<b>-1,874</b>	<b>0</b>
<b>Net Department Total</b>	<b>4,750</b>	<b>-940</b>	<b>-1,266</b>	<b>326</b>

**Comments on the above figures:**

In overall terms spending is below the budget profile at the end of quarter two.

With regards to expenditure, employee costs are below the budget profile due to vacant posts that exist within the Revenues and Benefits Division. A number of temporary posts have been recruited to within the Division to support the ongoing Benefits Reform programme and a full review of the Division's staffing structure is planned for the autumn.

Supplies & services expenditure is lower than the budget profile due to security costs at Ditton and Runcorn Halton Direct Links now being shared with Library Services.

Other premises costs are below the budget due to the business rates for one of the HDL One-Stop Shops being lower than anticipated following a rating review by the Valuation Office Agency (VOA).

With regards to income, SLA to Schools income is lower than the budget estimate which is due to a lower than expected take-up of the Procurement SLA.

Income from Liability Orders is in excess of the budget profile due to an increase in the amounts of orders being issued in respect of Council Tax arrears.

At this stage it is anticipated that spend will be within budget at the end of the financial year.

## HUMAN RESOURCES DEPARTMENT

### Revenue Budget as at 30<sup>th</sup> September 2014

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><i>Expenditure</i></b>				
Employees	1,559	798	793	5
Employee Training	133	33	33	0
Supplies & Services	111	64	58	6
<b>Total Expenditure</b>	<b>1,803</b>	<b>895</b>	<b>884</b>	<b>11</b>
<b><i>Income</i></b>				
Fees & Charges	-88	-81	-77	(4)
School SLA's	-437	-437	-437	0
<b>Total Income</b>	<b>-525</b>	<b>-518</b>	<b>-514</b>	<b>(4)</b>
<b>Net Operational Expenditure</b>	<b>1,278</b>	<b>377</b>	<b>370</b>	<b>7</b>
<b><u>Recharges</u></b>				
Premises Support	65	33	33	0
Transport Recharges	11	5	5	0
Central Support Recharges	302	151	151	0
Support Recharges Income	-1,612	-806	-806	0
<b>Net Total Recharges</b>	<b>-1,234</b>	<b>-617</b>	<b>-617</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>44</b>	<b>-240</b>	<b>-247</b>	<b>7</b>

#### Comments on the above figures:

In overall terms, spending is slightly below the budget profile at the end of the second quarter.

At this stage it is anticipated that overall net expenditure will be within budget by the end of the year.

## ICT AND SUPPORT SERVICES DEPARTMENT

### Revenue Budget as at 30<sup>th</sup> September 2014

	Annual Budget	Budget to Date	Actual to Date	Variance to Date
	£'000	£'000	£'000	(Overspend) £'000
<b><u>Expenditure</u></b>				
Employees	5,754	2,924	2,729	195
Supplies & Services	523	211	203	8
Computer Repairs & Software	684	495	497	(2)
Communications Costs	333	233	235	(2)
Other Premises	29	18	18	0
Capital Financing	336	168	170	(2)
<b>Total Expenditure</b>	<b>7,659</b>	<b>4,049</b>	<b>3,852</b>	<b>197</b>
<b><u>Income</u></b>				
Fees & Charges	-479	-159	-161	2
Transfers from Reserves	-60	-30	-37	7
SLA to Schools	-548	-548	-538	(10)
<b>Total Income</b>	<b>-1,087</b>	<b>-737</b>	<b>-736</b>	<b>(1)</b>
<b>Net Controllable Expenditure</b>	<b>6,572</b>	<b>3,312</b>	<b>3,116</b>	<b>196</b>
<b><u>Recharges</u></b>				
Premises	521	260	260	0
Transport	17	9	9	0
Asset Charges	1,246	0	0	0
Central Support Services	1,035	518	518	0
Support Service Income	-9,371	-4,686	-4,686	0
<b>Net Total Recharges</b>	<b>-6,552</b>	<b>-3,899</b>	<b>-3,899</b>	<b>0</b>
<b>Net Department Total</b>	<b>20</b>	<b>-587</b>	<b>-783</b>	<b>196</b>

### Comments on the above figures

In overall terms spending is within the budget profile at the end of the second quarter.

With regards to expenditure, employee related expenditure is lower than the budget profile due to staff turnover within the Admin Division. Some posts are in the process of being filled and some will be act as contributions towards the Department's 2015/16 savings target.

Supplies and services are slightly lower than the budget profile which is a result of tighter controls now being in operation in respect of the purchasing of stationery, office equipment and external printing. With regards to income, SLA to Schools income is slightly lower than the budget profile which is due to a lower than anticipated take-up of ICT services.

At this stage it is anticipated that the overall net Department spending will be within budget at the year end.



**Capital Projects as at 30<sup>th</sup> September 2014**

Capital Expenditure	2014/15 Capital Allocation £'000	Allocation to Date £'000	Actual Spend to Date £,000	Total Allocation Remaining £'000
IT Rolling Programme	1,100	550	510	590
<b>Net Expenditure</b>	<b>1,100</b>	<b>550</b>	<b>510</b>	<b>590</b>

**Comments on the above figures.**

It is expected that the full capital allocation will be spent by the financial year end.

## LEGAL & DEMOCRATIC SERVICES DEPARTMENT

### Revenue Budget as at 30<sup>th</sup> September 2014

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b>Expenditure</b>				
Employees	1,921	975	924	51
Supplies & Services	390	218	199	19
Civic Catering & Functions	29	15	11	4
Mayoral Allowances	21	13	13	0
Legal Expenses	220	75	75	0
<b>Total Expenditure</b>	<b>2,581</b>	<b>1,296</b>	<b>1,222</b>	<b>74</b>
<b>Income</b>				
Land Charges	-99	-49	-51	2
License Income	-251	-92	-93	1
Schools SLA's	-49	-49	-60	11
Other Income	-73	-61	-68	7
Transfers from Reserves	-10	0	0	0
<b>Total Income</b>	<b>-482</b>	<b>-251</b>	<b>-272</b>	<b>21</b>
<b>Net Operational Expenditure</b>	<b>2,099</b>	<b>1,045</b>	<b>950</b>	<b>95</b>
<b>Recharges</b>				
Premises Support	91	41	41	0
Transport Recharges	18	9	9	0
Central Support Recharges	481	241	241	0
Support Recharges Income	-2,111	-1,056	-1,056	0
<b>Net Total Recharges</b>	<b>-1,521</b>	<b>-765</b>	<b>-765</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>578</b>	<b>280</b>	<b>185</b>	<b>95</b>

#### Comments on the above figures:

In overall terms spending is below the budget profile at the end of the second quarter.

With regards to expenditure employee costs are lower than the budget profile due to vacant posts within the Legal, Marketing and Democratic Services teams. Some of the posts will be filled during the course of the year and some will act as contributions towards the Department's 15/16 savings target. The in-year savings resulting from the vacant posts will act as contributions towards the Department's 2014/15 staff turnover savings target.

Supplies & services expenditure is also lower than budget profile due to reduced spend on legal books and publications as a result of a move to on-line resources.

At this stage it is anticipated that overall net expenditure will be within budget by the end of the year.

<b>POLICY, PLANNING &amp; TRANSPORTATION</b>	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance To Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	4,810	2,484	2,489	(5)
Other Premises	205	60	53	7
Hired & Contracted Services	433	191	200	(9)
Supplies & Services	314	161	160	1
Street Lighting	1,914	673	667	6
Highways Maintenance	2,383	1,670	1,666	4
Bridges	96	44	42	2
Fleet Transport	1,385	546	546	0
Lease Car Contracts	516	342	342	0
Bus Support – Halton Hopper Tickets	177	136	136	0
Bus Support	541	310	310	0
Out of Borough Transport	51	10	9	1
Contribution to Reserves	163	163	163	0
Finance Charges	406	215	215	0
Grants to Voluntary Organisations	68	34	34	0
NRA Levy	58	29	29	0
<b>Total Expenditure</b>	<b>13,520</b>	<b>7,068</b>	<b>7,061</b>	<b>7</b>
<b><u>Income</u></b>				
Sales	-253	-196	-198	2
Planning Fees	-506	-253	-273	20
Building Control Fees	-186	-93	-113	20
Other Fees & Charges	-1,008	-411	-421	10
Rents	-8	0	0	0
Grants & Reimbursements	-523	-298	-316	18
Efficiency Savings	-60	0	0	0
School SLAs	-39	-39	-37	(2)
Recharge to Capital	-312	0	0	0
<b>Total Income</b>	<b>-2,895</b>	<b>-1,290</b>	<b>-1,358</b>	<b>68</b>
<b>Net Controllable Expenditure</b>	<b>10,625</b>	<b>5,778</b>	<b>5,703</b>	<b>75</b>
<b><u>Recharges</u></b>				
Premises Support	528	327	327	0
Transport Recharges	596	290	290	0
Asset Charges	7,946	0	0	0
Central Support Recharges	2,385	977	977	0
Departmental Support Recharges Income	-432	-216	-216	0
Support Recharges Income – Transport	-2,884	-1,552	-1,552	0
Support Recharges Income – Non Transport	-2,385	-1,078	-1,078	0
<b>Net Total Recharges</b>	<b>5,754</b>	<b>-1,252</b>	<b>-1,252</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>16,379</b>	<b>4,526</b>	<b>4,451</b>	<b>75</b>

**Comments on the above figures:**

In overall terms revenue spending at the end of quarter 2 is below budget profile. This is due to a number of expenditure and income budget areas.

Other Premises is below budget to date mainly due to lower than expected utility bills and lower than expected NNDR for Lower House Lane Depot within the Logistics division.

Planning fees and Building Control fees are currently above budget due to a number of one off applications including the Redrow housing development in Widnes.

Grants and reimbursements is currently above target due to work carried out by Transport Co-ordination to source and arrange travel arrangements for the schools. As this is a demand led service there is no guarantee this favourable trend will continue to the end of the year.

At this stage of the year it is anticipated that overall spend will be within the Departmental budget at the financial year-end.

### **Capital Projects as at 30th September 2014**

	2014/15 Capital Allocation £'000	Allocation To Date £'000	Actual Spend To Date £'000	Allocation Remaining £'000
<b><u>Local Transport Plan</u></b>				
<b>Bridges &amp; Highway Maintenance</b>				
Bridge Assessment, Strengthening & Maintenance	1,114	250	147	967
Road Maintenance	1,388	400	337	1,051
<b>Total Bridge &amp; Highway Maintenance</b>	<b>2,502</b>	<b>650</b>	<b>484</b>	<b>2,018</b>
<b>Integrated Transport</b>	<b>1,020</b>	<b>50</b>	<b>34</b>	<b>986</b>
<b>Total Local Transport Plan</b>	<b>3,522</b>	<b>700</b>	<b>518</b>	<b>3,004</b>
<b><u>Halton Borough Council</u></b>				
Street lighting – Structural Maintenance	200	50	40	160
Risk Management	120	30	27	93
Fleet Replacement	1,121	500	483	638
<b>Total Halton Borough Council</b>	<b>1,441</b>	<b>580</b>	<b>550</b>	<b>891</b>
<b><u>Grant Funded</u></b>				
Surface Water Management Grant	195	1	0	195
Mid Mersey Local Sustainable Transport	399	5	4	395
<b>Total Grant Funded</b>	<b>594</b>	<b>6</b>	<b>4</b>	<b>590</b>
<b><u>Local Pinch Point Fund</u></b>				
A558 Access Improvements	<b>2,253</b>	<b>130</b>	<b>126</b>	<b>2,127</b>
<b>Total Capital Programme</b>	<b>7,810</b>	<b>1,416</b>	<b>1,198</b>	<b>6,612</b>

Repairs and maintenance on the Silver Jubilee Bridge have been postponed until the summer holidays to avoid excess traffic congestion regarding the construction of the Mersey Gateway. Costs should reflect this from quarter 3 onwards.

The programme of spend regarding surface water management is dependent on uptake by members of the public. This in turn is affected by local weather conditions.

Contracts have recently been signed regarding the A558 improvements, works have now started and costs should begin to show from the next quarter.

## COMMUNITY & ENVIRONMENT DEPARTMENT

### Revenue Budget as at 30 September 2014

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance To Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	12,471	6,046	6,070	(24)
Other Premises	1,453	739	701	38
Supplies & Services	1,546	818	784	34
Book Fund	192	118	116	2
Promotional	9	4		4
Other Hired Services	1,259	503	482	21
Food Provisions	701	335	328	7
School Meals Food	1,914	696	678	18
Transport	55	27	11	16
Other Agency Costs	652	95	87	8
Waste Disposal Contracts	5,012	1,433	1,456	(23)
Leisure Management Contract	1,467	618	660	(42)
Grants To Voluntary Organisations	333	153	149	4
Grant To Norton Priory	222	111	113	(2)
Rolling Projects	25	13	13	0
Capital Financing	19	0	0	0
<b>Total Spending</b>	<b>27,330</b>	<b>11,709</b>	<b>11,648</b>	<b>61</b>
<b><u>Income</u></b>				
Sales Income	-2,199	-1,085	-1,017	(68)
School Meals Sales	-2,049	-798	-822	24
Fees & Charges Income	-2,766	-1,478	-1,393	(85)
Rents Income	-187	-147	-153	6
Government Grant Income	-31	-13	-13	0
Reimbursements & Other Grant Income	-516	-191	-204	13
Schools SLA Income	-82	-80	-83	3
Room Hire Income	-121	-52	-62	10
School Meals Other Income	-2,935	-277	-317	40
Rolling Projects	-25	-25	-25	0
Meals On Wheels	-192	-81	-76	(5)
Catering Fees	-225	-83	-50	(33)
Capital Salaries	-53	-26	-27	1
Transfers From Reserves	-27	0	0	0
<b>Total Income</b>	<b>-11,408</b>	<b>-4,336</b>	<b>-4,242</b>	<b>(94)</b>
<b>Net Controllable Expenditure</b>	<b>15,922</b>	<b>7,373</b>	<b>7,406</b>	<b>(33)</b>
<b><u>Recharges</u></b>				
Premises Support	2,048	1,046	1,048	(2)
Transport Recharges	2,393	782	807	(25)
Departmental Support Services	9	0 000	0	0
Central Support Services	3,149	1,612	1,613	(1)
Asset Charges	3,197	0	0	0
HBC Support Costs Income	-357	-357	-357	0
<b>Net Total Recharges</b>	<b>10,439</b>	<b>3,083</b>	<b>3,111</b>	<b>(28)</b>
<b>Net Departmental Total</b>	<b>26,361</b>	<b>10,456</b>	<b>10,517</b>	<b>(61)</b>

### Comments on the above figures:

The net budget is £61,000 over budget profile at the end of the second quarter of 2014/15.

At the midpoint of the year employee's expenditure is over budget profile by £23,500. Spending on agency staffing in open spaces and waste management continues, covering absences and vacancies but spending is not at the same level as the last quarter nor the previous year. The other main cause of the overspend is due to savings targets including premium pay of £28,200.

Other premises and supplies & services expenditures are collectively currently £72,000 under budget at this stage. There are various reasons for this such as advertising, uniforms, hired services, rates, utility bills and equipment all being lower than expected at this point of the year.

Waste Disposal Contracts are expected to overspend throughout the year. In recent years Halton has successfully increased the amount of waste recycled however this now results in a recycling bonus payment at the end of the financial year. The amount of which is as yet unknown however it was £103,000 for 2013/14 and so it can be anticipated a similar amount will be due at the end of this financial year. The department will strive to ensure the additional costs are met within its overall budget if possible, if not, underspends within the Directorate will have to be used to ensure an overall balanced budget is achieved.

Sales, fees & charges and catering fees across the Department continue to struggle against set targets. The social club in the stadium has now closed and due to the opening of Pure Gym, membership to the Stadium fitness gym has declined. Expenditure budgets have been adjusted where possible to alleviate the problem and reduce income targets. The main areas struggling are stadium bars, open spaces non contracted works and playing fields and some lettings for community centres.

### Capital Projects as at 30 September 2014

	2014/15 Capital Allocation £'000	Allocation To Date £'000	Actual Spend To Date £'000	Allocation Remaining £'000
Stadium Minor Works	30	15	6	24
Widnes Recreation Site	2,515	1,258	1,043	1,472
Children's Playground Equipment	79	15	4	75
Upton Improvements	63	35	34	29
Crow Wood Play Area	13	0	0	13
Runcorn Hill Park	311	236	233	78
Runcorn Cemetery Extension	9	0	0	9
Cremators Widnes Crematorium	396	198	105	291
Open Spaces Schemes	189	130	138	51
Playground Third Party Funding	340	17	17	323
Litter Bins	20	0	0	20
<b>Total Spending</b>	<b>3,965</b>	<b>1,904</b>	<b>1,580</b>	<b>2,385</b>

**ECONOMY, ENTERPRISE & PROPERTY DEPARTMENT**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	4,339	2,130	2,167	(38)
Repairs & Maintenance	2,615	1,195	1,206	(11)
Premises	44	41	41	0
Energy & Water Costs	621	293	272	21
NNDR	616	601	590	11
Rents	418	276	272	4
Marketing Programme	35	10	10	0
Promotions	58	33	31	2
Supplies & Services	1,619	473	457	16
Agency Related Expenditure	76	29	29	0
Grants to Non Voluntary Organisations	132	132	132	0
Other Expenditure	7	7	7	0
<b>Total Expenditure</b>	<b>10,580</b>	<b>5,218</b>	<b>5,214</b>	<b>4</b>
<b><u>Income</u></b>				
Fees & Charges	-490	-284	-290	6
Rent - Markets	-759	-376	-377	1
Rent - Industrial Estates	-651	-375	-382	7
Rent - Commercial	-591	-240	-237	(3)
Transfer to / from Reserves	-589	-504	-504	0
Government Grant - Income	-2,059	-733	-733	0
Reimbursements & Other Income	-51	-73	-77	4
Recharges to Capital	-311	-69	-69	0
Schools SLA Income	-564	-464	-476	13
<b>Total Income</b>	<b>-6,065</b>	<b>-3,118</b>	<b>-3,145</b>	<b>28</b>
<b>NET OPERATIONAL BUDGET</b>	<b>4,515</b>	<b>2,101</b>	<b>2,069</b>	<b>32</b>
<b><u>Recharges</u></b>				
Premises Support Costs	1,409	722	722	0
Transport Support Costs	30	11	11	0
Central Support Service Costs	1,970	995	995	0
Asset Rental Support Costs	2,414	0	0	0
Repairs & Maint. Rech. Income	-2,448	-1224	-1224	0
Accommodation Rech. Income	-2,652	-1326	-1326	0
Central Supp. Service Rech. Income	-1,457	-728	-728	0
<b>Total Recharges</b>	<b>-734</b>	<b>-1550</b>	<b>-1550</b>	<b>0</b>
<b>Net Expenditure</b>	<b>3,781</b>	<b>551</b>	<b>519</b>	<b>32</b>

## Comments

Achieving staff turnover savings within the Department will continue to remain an issue this financial year. Whilst, there were a few vacancies within the Department at the beginning of the year, these vacancies are now filled. The staff savings turnover target set for Building & School Cleaning and Caretakers Service cannot be achieved as the services need to be fully staffed at all times.

Repairs & maintenance costs have increased during Quarter 2. This is a result of the final dilapidation costs for Midwood House coming in over budget.

Energy & water costs have continued to be under budget at the end of Quarter 2 as a result of improvements that have been implemented throughout the Council buildings over the last few years.

In order to ease budget pressures spending has continued to be restricted in year on Supplies & Services. Promotions and Marketing has also been kept to a minimum in an effort to achieve a balanced budget position for the Department.

The adverse variance relating to Asset Management income in previous years has alleviated this financial year, as a result of the closure of Moor Lane. The sale of Seymour Court is finally complete. The remaining Industrial Properties show the income budgets marginally under budget at this point in the year. Commercial property rental income will not be achieved this year, due to the sale of a commercial property on Mersey View Road. As rental income can fluctuate in year, close monitoring will continue on these volatile budgets.

The volume of schools buying into the School Cleaning SLA has increased this financial year, resulting in the service over achieving on income.

Service charges were set on occupancy rates at the end of last year. As tenancy levels have now increased within the Industrial Estates, the level of service charge income has increased this quarter. This, together with the fees charged by Asset Management providing services to schools and other establishments has contributed towards the over achievement of fees and charges income.

Work will continue with Managers to deal with any in-year budget pressures. In overall terms it is anticipated that net expenditure will be marginally under the overall Departmental budget by year-end.



## ECONOMY, ENTERPRISE & PROPERTY DEPARTMENT

### Capital Projects as at 30th September 2014

	2014/15 Capital Allocation £'000	Allocation To Date £000's	Expenditure to Date £'000	Variance to Date (overspend) £'000
Castlefields Regeneration	925	40	40	0
3MG	2,909	1040	1040	0
Widnes Waterfront	1,000	0	0	0
Sci-Tech Daresbury	2,093	988	988	0
Johnsons Lane Infrastructure	466	14	14	0
Decontamination of Land	6	0	0	0
Former Crossville Site	518	0	0	0
Widnes Town Centre Initiative	60	19	19	0
Fairfield High Site - Contingency Costs	33	34	34	0
Queens Arms	23	12	12	0
Former Fairfield Site Demolition	162	0	1	(1)
Travellers Site - Warrington Road	776	29	29	0
Lower House Lane Depot – Upgrade	444	381	383	(2)
Moor Lane Property Purchase	160	160	160	0
Moor Lane Demolition	150	7	7	0
Disability Discrimination Act/Disabled Access	150	51	31	20
<b>Grand Total</b>	<b>9,875</b>	<b>2,775</b>	<b>2,758</b>	<b>17</b>

### Comments

**Castlefields Regeneration** - £200k committed for canal bridge upgrade in Q3 and CPO payments will still be made.

**3MG** - Estimated Autumn start on rail sidings works (estimated cost of £2.5m). Widnes Waterfront & Bayer - Heads of terms being agreed & remediation to start in Q3 and updated cash flow profile to be provided.

**Former Crossville Site** - There are a number of technical issues to overcome including protection of the high pressure gas main and treatment of the contamination (galigui) to significant depths. Work is not likely to start this calendar year.

**Widnes Town Centre Initiative** - Budget has been allocated to initiatives within Widnes Town Centre including: Commercial Property Renewal Grants, Changes to Widnes Outdoor Market and ICT Infrastructure

**Former Fairfield Site Demolition** - Section 77 consent has finally been confirmed by the DFE. Technical and proprietary work has commenced.




**Moor Lane Demolition** - Works has now been completed on site, however due to additional works undertaken final account is still to be confirmed with the main contractor.

**Disability Discrimination Act / Disabled Access** - Three projects funded from the budget are now complete, others are on site. There are two significant contributions towards to capital schemes at Liverpool Road Playing Fields and Runcorn Hill which have been delayed but should be spent within the 4th quarter.





## 8.0 Explanation of Symbols

Symbols are used in the following manner:

### Progress Symbols

<u>Symbol</u>	<u>Objective</u>	<u>Performance Indicator</u>
Green 	Indicates that the <u>objective is on course to be achieved</u> within the appropriate timeframe.	<i>Indicates that the annual target <u>is on course to be achieved</u>.</i>
Amber 	Indicates that it is <u>uncertain or too early to say at this stage</u> whether the milestone/objective will be achieved within the appropriate timeframe.	<i>Indicates that it is <u>uncertain or too early to say at this stage</u> whether the annual target is on course to be achieved</i>
Red 	Indicates that it is <u>highly likely or certain</u> that the objective will not be achieved within the appropriate timeframe.	<i>Indicates that the target <u>will not be achieved</u> unless there is an <u>intervention or remedial action taken</u>.</i>

### Direction of Travel Indicator

Green 	Indicates that performance <b>is better</b> as compared to the same period last year.
Amber 	Indicates that performance <b>is the same</b> as compared to the same period last year.
Red 	Indicates that performance <b>is worse</b> as compared to the same period last year.
N / A 	Indicates that the measure cannot be compared to the same period last year.