

ROSC 16.7.14

Part I

Item No: 8

Main author: Farhad Cantel/Nancy  
Sardari-Kermani

Executive Member: Alan Franey and  
Tony Kingsbury

All Wards

WELWYN HATFIELD COUNCIL  
RESOURCES OVERVIEW AND SCRUTINY COMMITTEE – 16 JULY 2014  
REPORT OF THE DIRECTOR (FINANCE AND OPERATIONS)

STERIA CONTRACT PERFORMANCE

**1.0 SUMMARY**

- 1.1 The purpose of this report is to provide Members with an analysis of the service performance for Steria against contractual key performance indicators and service level targets for benefits, council tax, business rates, Information Communication Technology (ICT), contact centre, reception and switchboard.
- 1.2 Steria attends weekly and monthly meetings to report on their performance against set targets and the plans they have in place to address any areas where targets have not been achieved. These meetings are used as a management tool to monitor the service deliver of the Partner; ensuring that the needs and expectations of our customers are being met. Any penalties arising through the Partner's failure to achieve set targets, or incentives for exceeding some targets, are identified at these meetings.
- 1.3 Performance has been good since the commencement of the partnership despite the period of economic uncertainty we have gone through, and the welfare reform changes which have impacted upon performance.
- 1.4 Performance for some of the key performance indicators for Quarter 4, January 2014 to March 2014, is shown in Appendix A.

**2.0 Financial Implication(s)**

- 2.1 The intention is to deliver consistent levels of performance with penalties for non performance. Unsatisfactory levels of performance could lead to either losses of income or additional costs for the Council.

**3.0 Recommendation**

- 3.1 Resources Overview and Scrutiny Committee note the contents of this report.

**4.0 Link to Corporate Priorities**

- 4.1 I can confirm that the subject of this report is linked to the Council's Corporate Priority, Our Council, and specifically to the achievement of financial management.

**5.0 Legal Implications**

- 5.1 There are no legal implications with the recommendation in this report.

## **6.0 Climate Change Implications**

6.1 The proposals in this report will not impact on green house gas emissions.

## **7.0 Risk Management Implications**

7.1 A risk assessment has not been prepared in relation to the proposal in this report as there are no significant risks inherent in the proposals.

## **8.0 Explanation**

8.1 Through the partnership with Steria the Council is keen to encourage innovation and solutions which enable Steria to provide value for money and assist the Council to meet its service delivery obligations. This ought to not only protect the Council's position, but also ensure that individuals receiving the service in the Borough are guaranteed that such service was of the highest quality and achieved value for money.

## **9.0 Equalities and Diversity**

9.1 There are none and an equalities impact assessment has therefore not been prepared in relation to this report.

Name of author(s)	Farhad Cantel and Nancy Sardari-Kermani
Title	Steria Contract Performance
Date	June 2014

## Appendix A

<u>IT</u>		<b>Jan 2014 - Mar 2014</b>	
		<u>Target</u>	<u>Average</u>
Critical System Availability During Core Hours		99.50%	99.93%
Severity level 1, 2, 3, 4 incidents completed within Service Level Targets		95.00%	97.67%
% of Council users who are satisfied with the outcome of their enquiry		98.00%	99.41%
Network Availability LAN		99.50%	100.00%
<u>Revenues &amp; Benefits</u>		<u>Target</u>	<u>Actual</u>
Council Tax Collection		97.21%	97.67%
NNDR Collection		99.10%	99.25%
Days taken to process new benefit claims and change events (NI181)		9.50	7.3
Days to process new benefits claims. (78a)		16	14.67
<u>Customer Services</u>		<u>Target</u>	<u>Actual</u>
Contact Centre - Incoming contacts dealt with within 30 seconds		87%	95.83%
Switchboard - % of calls answered within 14 seconds		90%	93.30%
Reception - % of visitors greeted at reception within 3 minutes		97%	99.30%



WELWYN HATFIELD BOROUGH COUNCIL  
RESOURCES OVERVIEW & SCRUTINY COMMITTEE – 16 JULY 2014  
REPORT OF THE DIRECTOR (STRATEGY & DEVELOPMENT)

**PERFORMANCE INDICATOR REPORT - RESOURCES**

**1 Executive Summary**

- 1.1 This report and accompanying presentation provides this Committee with all Performance Indicator data collected centrally for those services that fall within its remit. It provides outturn data for 2013-14.
- 1.2 Taken together, this report and presentation enables this Committee to identify which of our services are improving, worsening or remaining the same in their key performance areas. Service comments are also included to explain the performance shown.
- 1.3 Performance Indicators were originally split into national ones prescribed by the government, and local ones we developed ourselves to help measure service performance.
- 1.4 All national ones came to an end in March 2011 as part of a government commitment to rationalise data collection. However we still collect those we find to be useful service measurements as local ones.
- 1.5 For the purpose of this report and presentation, Performance Indicators are shown together regardless of whether they were national or local ones in the past.

**2 Recommendation(s)**

- 2.1 It is recommended that this Committee:
  - Note the Performance Indicator data which is collected and reported here.
  - Discuss and agree any feedback to our services on the trends shown in these Performance Indicators.

**3 Financial Implication(s)**

- 3.1 There are no direct financial implications arising from the production of this performance data. It is already collected and reported by the Policy and Communications Service as part of our performance management framework.

**4 Link to Corporate Priorities**

- 4.1 The subject of this report is linked to the Council's Corporate Priority for 'Our Council', and specifically to improving the performance of our services.

## **5 Legal Implication(s)**

5.1 There are no direct legal implications arising from this report.

## **6 Climate Change Implication(s)**

6.1 There are no direct climate change implications arising from this report.

## **7 Risk Management Implication(s)**

7.1 Performance management is a key strategic risk and has been risk assessed on the council's Risk Register. It is recorded as a 'Medium Risk' at the present time due to the relative robustness of our performance management framework.

## **8 Explanation**

8.1 We use Performance Indicators to measure how well we are performing and improving our services over time. We can use them to help plan for future service improvements.

8.2 Targets are set by Heads of Service in liaison with their Executive Director, and performance managed both through our Committees and through our internal Performance Clinics. The latter are held quarterly and are chaired by the Leader of the Council with all Executive Members attending in turn to discuss their service performance.


## **9 Equality and Diversity**

9.1 There has been no equalities impact assessment completed as the content of this report is for information only.

**Name of Author:** Carl Jauncey (01707) 357256  
**Title:** Senior Performance & Strategy Officer  
**Date:** July 2014

### Background Paper:

ROSC Performance Indicator Presentation – July 2014.




## Welwyn Hatfield Borough Council

# ROSC Performance Indicators 2013-14


Carl Jauncey  
Senior Performance & Strategy Officer  
(01707) 357256

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### Performance Indicator Summary

8 Performance Indicators currently reported to ROSC. These indicators link to our following Corporate Objectives:




**Our Council (7)**  
**Our Places (1)**






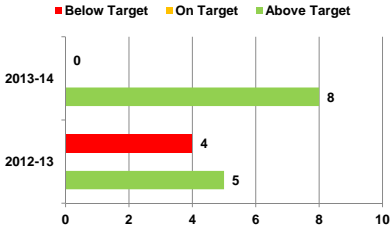
**ROSC PI Analysis**



**Target Beaters**



**Below Target** **On Target** **Above Target**

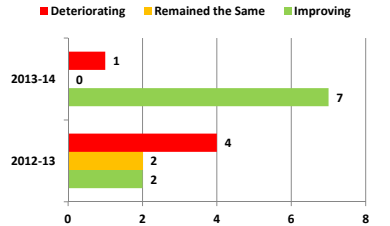


Year	Below Target	On Target	Above Target
2013-14	0	0	8
2012-13	4	0	5

PI 201  
PI 202  
PI 203  
PI 208  
PI 210  
PI 211  
PI 228  
PI 235


**Concerns?**  
N/A

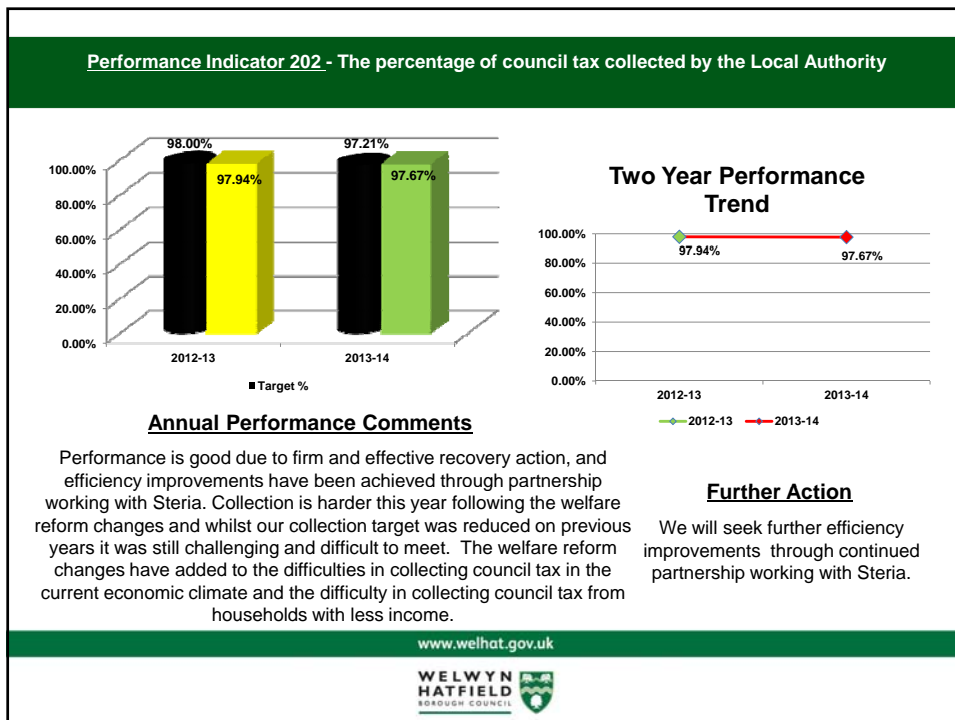
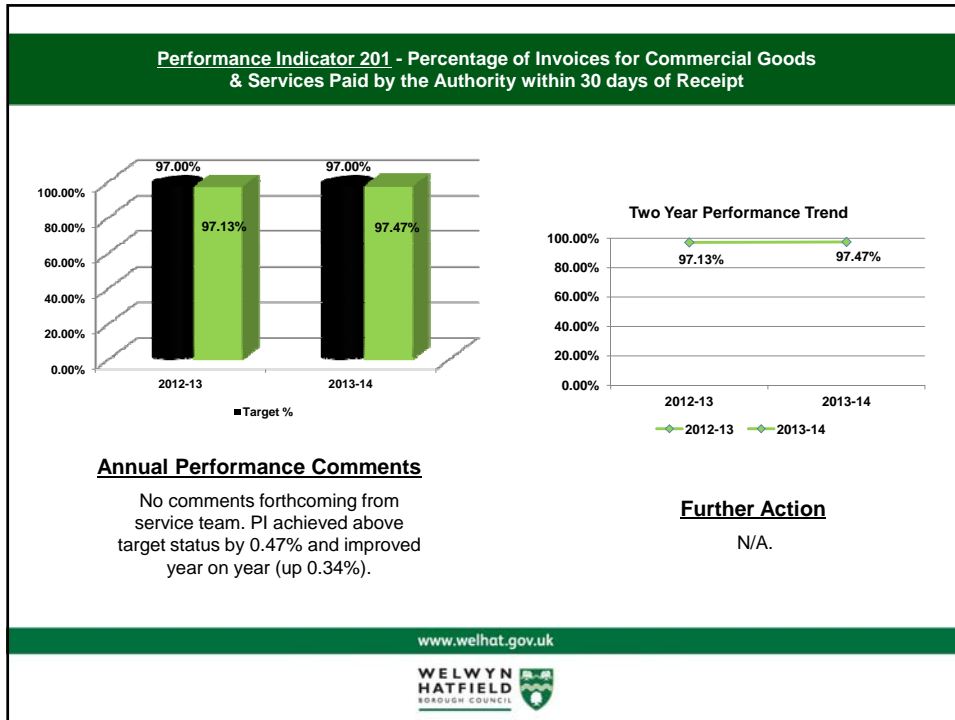
**Deteriorating** **Remained the Same** **Improving**



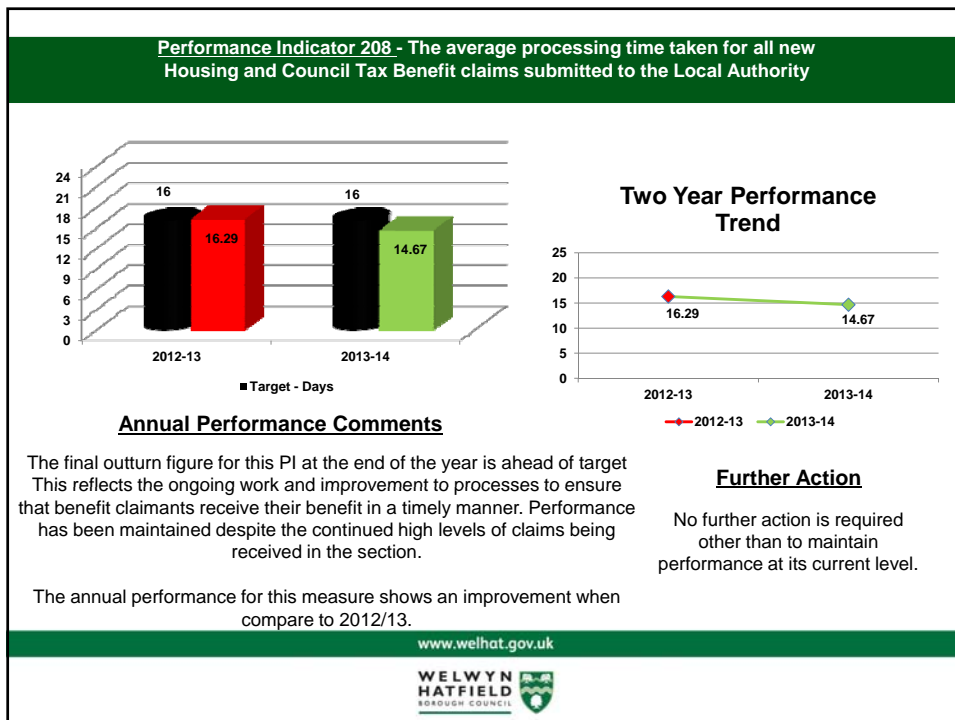
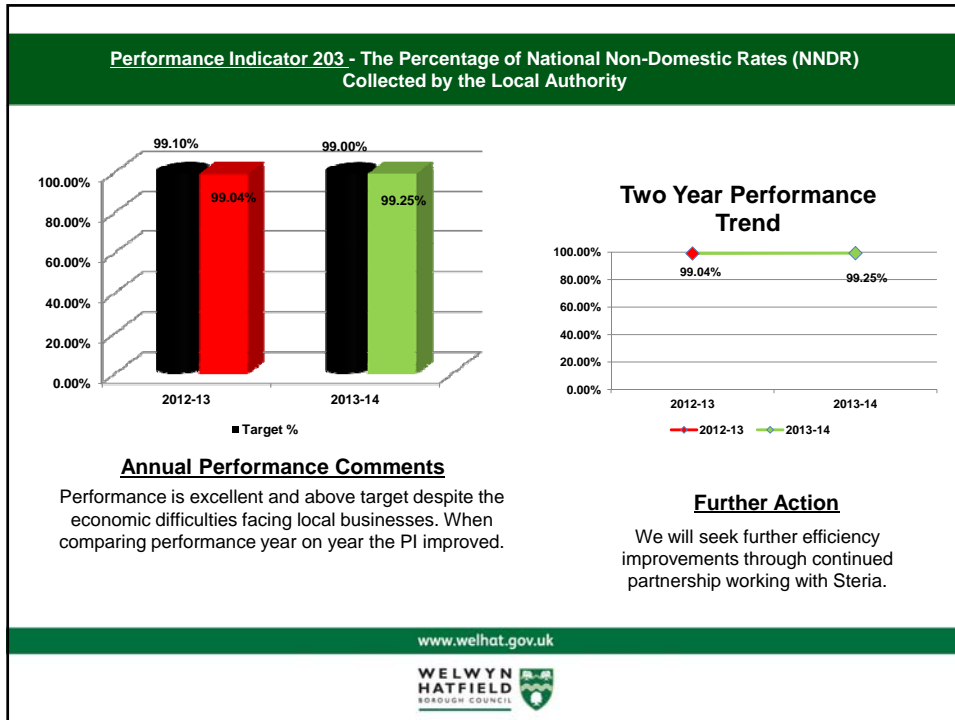
Year	Deteriorating	Remained the Same	Improving
2013-14	0	1	7
2012-13	4	2	2

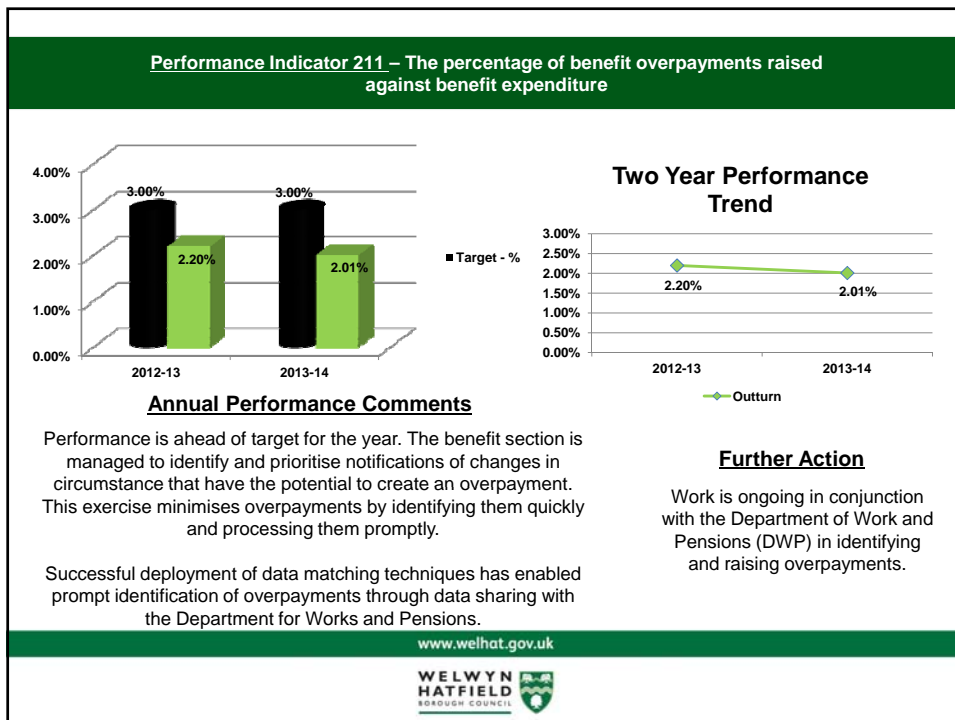
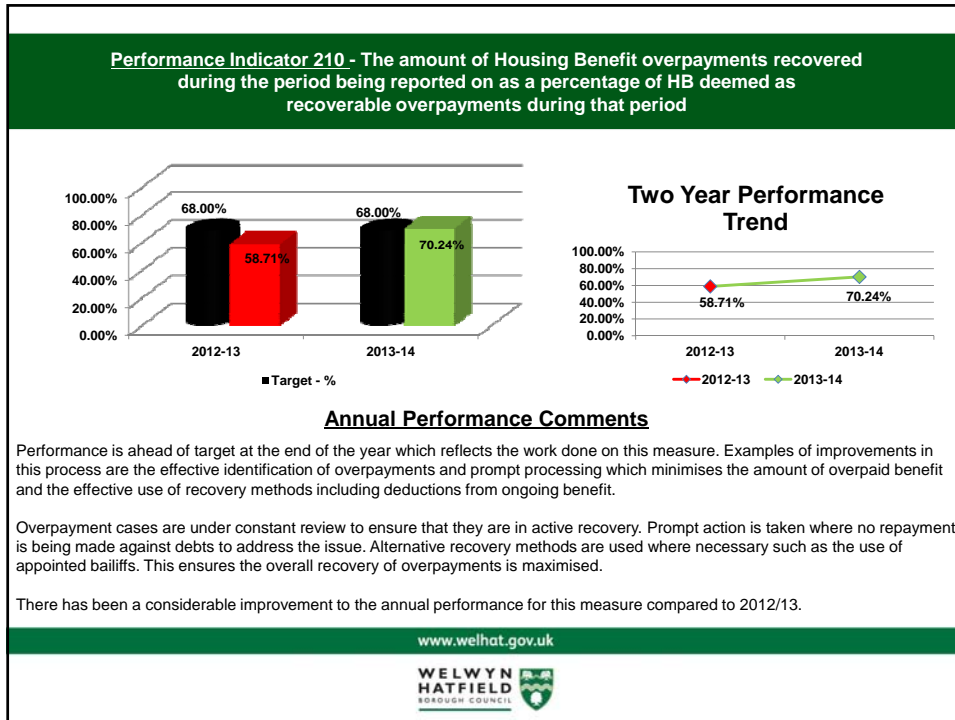
[www.welhat.gov.uk](http://www.welhat.gov.uk)

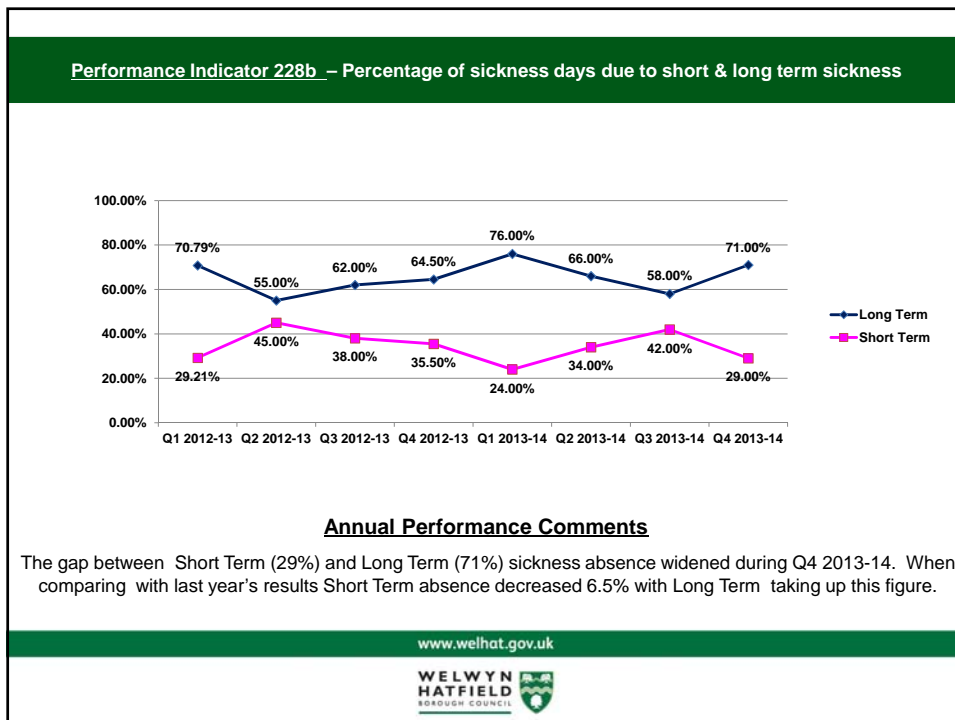
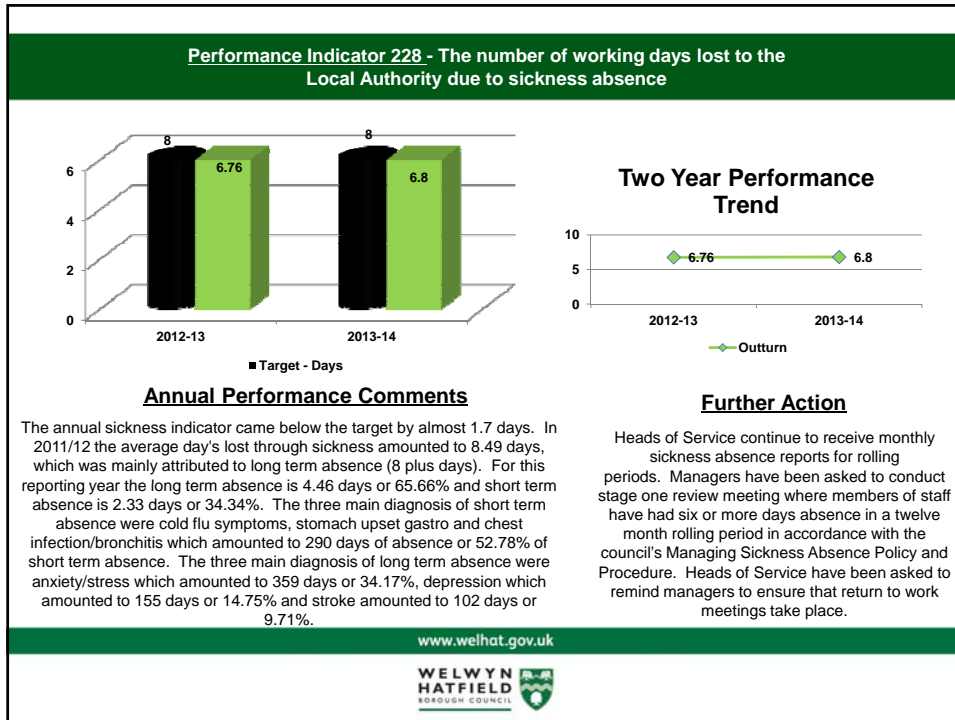




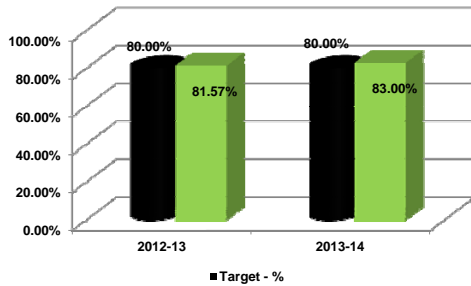




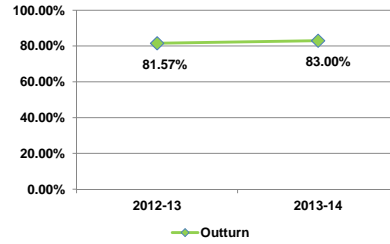




**Performance Indicator 235 - Total Amount of Occupied Square Footage at the Weltech Centre as a Proportion of the Total Square Footage Available**



**Two Year Performance Trend**



**Annual Performance Comments**

2013-14 result above target for the year (3% up) along with year on year performance improving. Turnover of licensees in the Centre continues with two moving out but two new occupants moving in.

**Further Action**

None required other than to maintain/improve performance at the current level.

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WELWYN HATFIELD BOROUGH COUNCIL  
RESOURCES OVERVIEW AND SCRUTINY COMMITTEE – 16 JULY 2014  
REPORT OF THE DIRECTOR (STRATEGY AND DEVELOPMENT)

COMPLAINTS MONITORING REPORT 2013-14

**1 Executive Summary**

- 1.1 This report updates this Committee on the number and type of complaints the council received over 2013-14.
- 1.2 The report also includes demographic data on the types of customers who have complained about a council service over this period.

**2 Recommendation(s)**

- 2.1 That the Committee note the contents of the report.

**Implications**

**3 Financial Implication(s)**

- 3.1 There are no direct financial implications arising from this report.

**4 Link to Corporate Priorities**

- 4.1 This report is linked to the Council's Corporate Priority for '*Our Council*', and specifically to the achievement of the Customer Services Strategy.

**5 Legal Implication(s)**

- 5.1 There are no direct legal implications arising from this report.

**6 Climate Change Implication(s)**

- 6.1 There are no direct climate change implications arising from this report.

**7 Risk Management Implications**

- 7.1 There are no direct risk management implications arising from this report.

**8 Explanation**

- 8.1 This report covers all complaints received through the Council's customer relationship management (CRM) system from 1 April 2013 to 31 March 2014. It should be noted that this data is not reflective of the total number of enquiries, which includes complaints, made to our services over the year.
- 8.2 All Council services are instructed to enter complaints they receive on to the CRM system. This helps us to identify and take action in respect of any trends. This, in turn, enables us to drive service improvements over time. Complaints are

part of our compliments, comments and complaints (3C's) process. For the benefit of this report, the number of compliments and comments received across our services has also been included.

- 8.3 In order for our customers to understand what a complaint is, the Council promotes the definition of a complaint as 'An expression of dissatisfaction about the Council's action, lack of action or about the standard of a service; whether the incident refers to the Council itself or a body acting on behalf of the Council.'
- 8.4 The Customer Services Client Manager continually reiterates the importance of registering all comments, complaints and compliments to our services. Training is also offered to Officers on using the CRM system to log and monitor the 3C's as the need arises.
- 8.5 The Council also collects demographic data which is consistent with four of the six main equalities groups as set out in the Equalities Act 2010. This is collected either when customers contact us using the online form, or via the form which is included in the 3C's leaflet. These results are then compared with the 2011 Census data and ONS 2012 mid-year estimates for this borough.
- 8.6 The report also confirms whether a complaint is 'justified', 'unjustified' or is deemed to be a 'request for service'. This gives all services the opportunity to confirm, once it has been investigated and resolved, which of these categories applies to the complaint.
- 8.7 The appendix presented here as part of this report provides top level data that is collected.
- 8.8 Breakdown of complaints by service areas are reported through the Council's Performance Clinics on a quarterly basis. This includes a breakdown by executive member, the type of complaints received by services and what actions are being taken as a result of the complaints.
- 8.9 Heads of Service also receive complaint reports every month. These are reviewed and improvements are made on a continual basis. Similarly complaints are discussed regularly with contractors as part of our performance management framework.

## **9 Equality and Diversity**

- 9.1 An Equality Impact Assessment (EIA) has not been carried out in connection with the information as set out in this report as it is for information only.

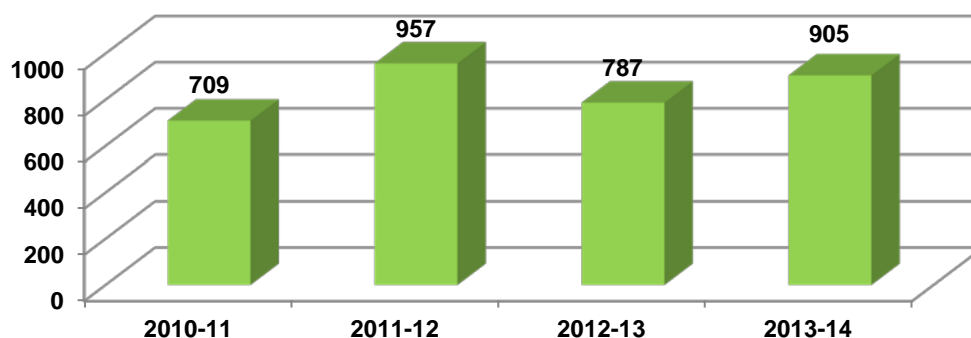
Name of author	Nancy Sardari-Kermani, 01707 357271
Title	Policy and Communications Manager
Date	24 June 2014

Background papers to be listed (if applicable)

*Appendix A: Complaints Monitoring Data 2013-14*

## 1 Complaints Summary

The chart below shows total number of complaints received across council services between 2010-11 and 2013-14 through LAGAN, which is the Council's Customer Relationship Management System.



The number of complaints peaked in 2011-12, before reducing in 2012-13. Analysis has shown that the increase in 2011-12 was a result of the implementation of ARRC (alternative refuse and recycling collections) which involved major service change affecting all residents across the borough.

The rise in 2013-14 complaints can be attributed to another service change: this time to our recycling collection service last autumn. Though this reflects an increase in complaints, complaints and customer enquires quickly returned to normal after its implementation.

It should also be noted that since the two service changes, resident satisfaction with the waste and recycling service has continually improved. This performance is regularly reported to the Environment Overview and Scrutiny Committee.

### ***Are complaints seasonal?***

The table below sets out the number of complaints received over the year on a quarterly basis.

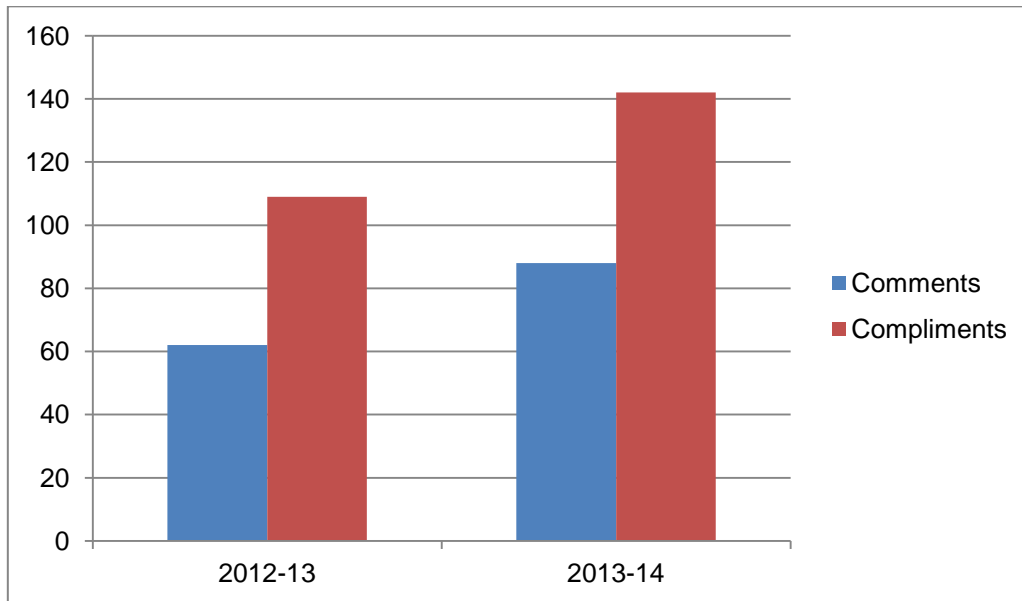
Year	Q1	Q2	Q3	Q4
2012-13	147	167	136	336
2013-14	199	221	274	211

*Note: quarterly reporting initiated 2012-13*

The number of complaints received quarterly across the year is variable but the weather can have an impact as shown 2012-13 in for Q4, when there was prolonged severe weather which disrupted our waste and recycling collection.

## 2 Summary of compliments & comments

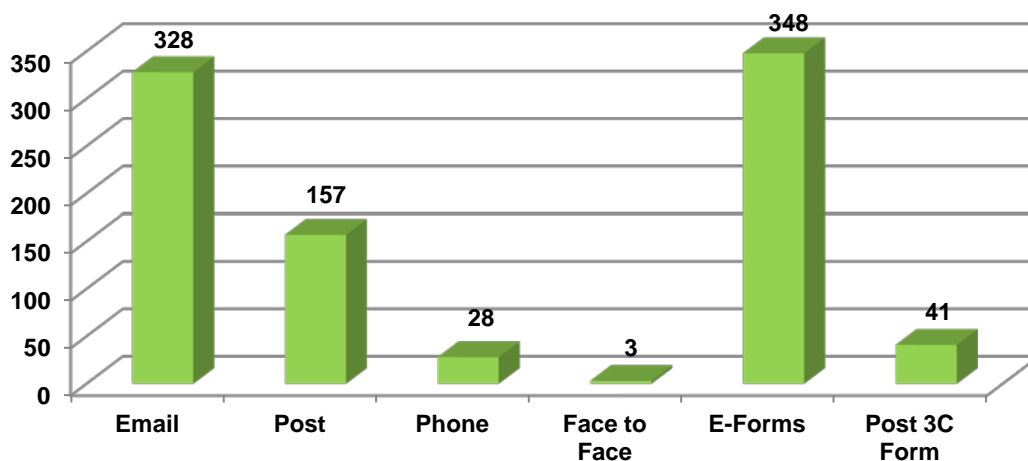
In 2013-14 compliments and comments represented 20% of all 3Cs received.



Service teams receiving 142 compliments, 23 more than previous year, and 88 comments, 26 more than previous year.

## 3 Complaints by Access Channel

Our customers make contact through a variety of channels, whether face to face or email. The chart below shows the number of complaints made to our services by channel type.

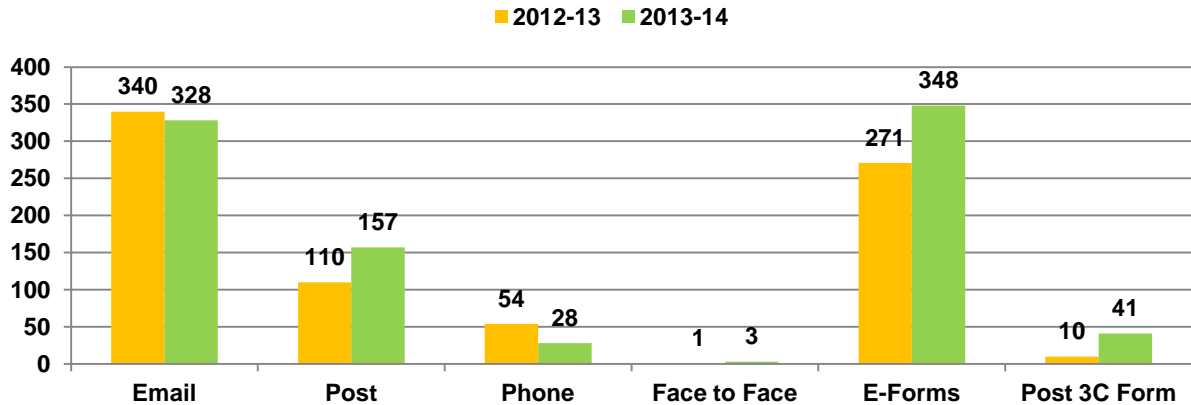


E-forms (38%) (forms used online) proved the most popular channel when making a complaint, closely followed by email (36%). The more traditional channels; post (17%), leaflet form (5%), phone (3%) and face to face (0%) all proved to be less popular.



### Has channel use changed year on year?

This chart displays channel use between 2012-13 and 2013-14 and evidences whether it changed and by how much.



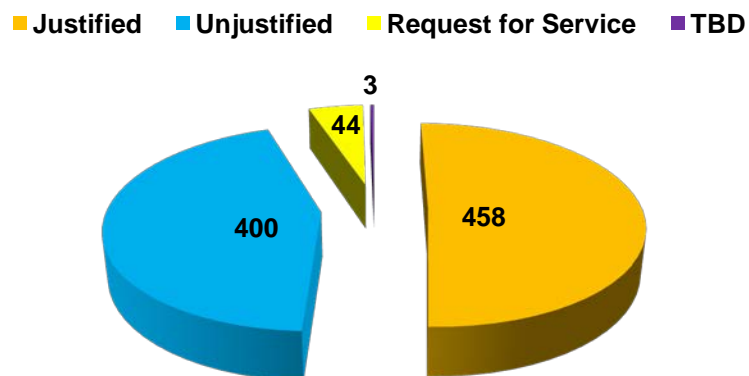
The proportion of complaints received through e-form (28%) and post (42%) increased year on year. Despite the rise in complaints received via post, the chart clearly shows electronic channels (email/e-forms) are consistently more popular when making a complaint to the council.

### 4 Analysis of Complaint Type

Since February 2010 our services have completed an additional 'Type of Case' field on the LAGAN system for all complaints received and logged. This gives our services the opportunity to note on the case, once it has been investigated and resolved, whether it was a justified complaint, proved unjustified or whether it was a request for service.

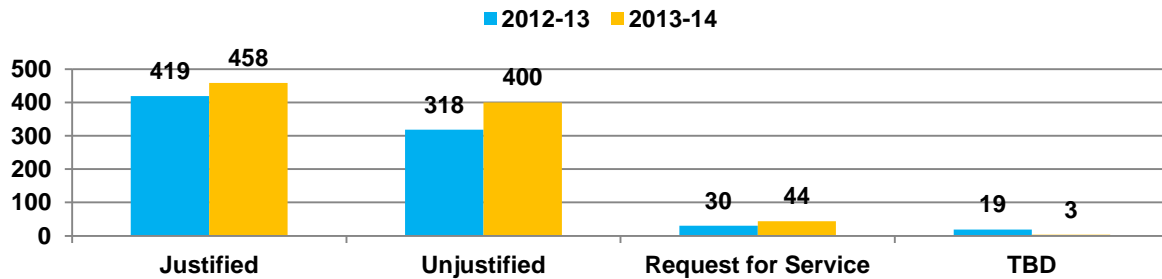
The field defaults to 'Justified' when the case is first created. Our services then need to update this field once the case has been investigated and resolved.

The pie chart and table set out how many complaints received were categorised as justified, unjustified or a request for service by our service teams.



Over half (51%) of all complaints received through LAGAN were categorised as justified by council service teams during 2013-14.

***How does it look year on year?***



Both justified (9%) and unjustified (26%) complaints saw a rise from the previous year. These results should be seen in context with the increase in overall number of complaints received 787 to 905 (15%) during this time.

Improvements made to the complaints recording and monitoring process since 2012-13 means that we have a more accurate understanding of the justified complaints. These can be used as a driver for future service improvement.

## 5 Demographic Analysis

To design our services around our customers' needs requires the collection of diversity monitoring statistics across some of the recognised equalities groups. To help us do this, each customer who makes a complaint is asked to complete a diversity monitoring form. Data collected from this over 1 April 2013 – 31 March 2014 are shown below.

Upon receipt, the diversity monitoring information is detached from the main complaint record so that the customer remains anonymous. This is in accordance with our Data Protection Policy.

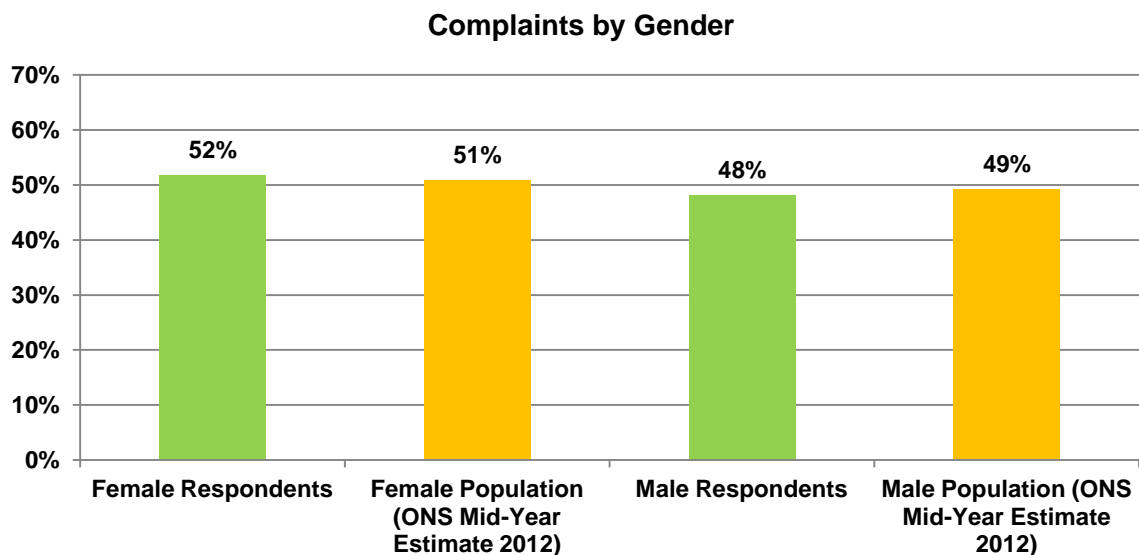
We only report on four out of the six recognised equality groups. These are gender, disability, age and ethnicity. We do not report on religion or sexual orientation.

**224 (25 per cent)** of the 905 complaints received in 2013-14 provided us with diversity monitoring data.

In terms of how they represent the borough as a whole, we then compare this data with the population data collected in the 2011 Census and ONS mid-year estimates (2012).

### ***Gender:***

Below shows the percentage of females and males who made a complaint to a council service and completed a diversity monitoring form during 2013-14.



The percentage split of complaints made by females and males is very much representative of the gender split in the borough as a whole.

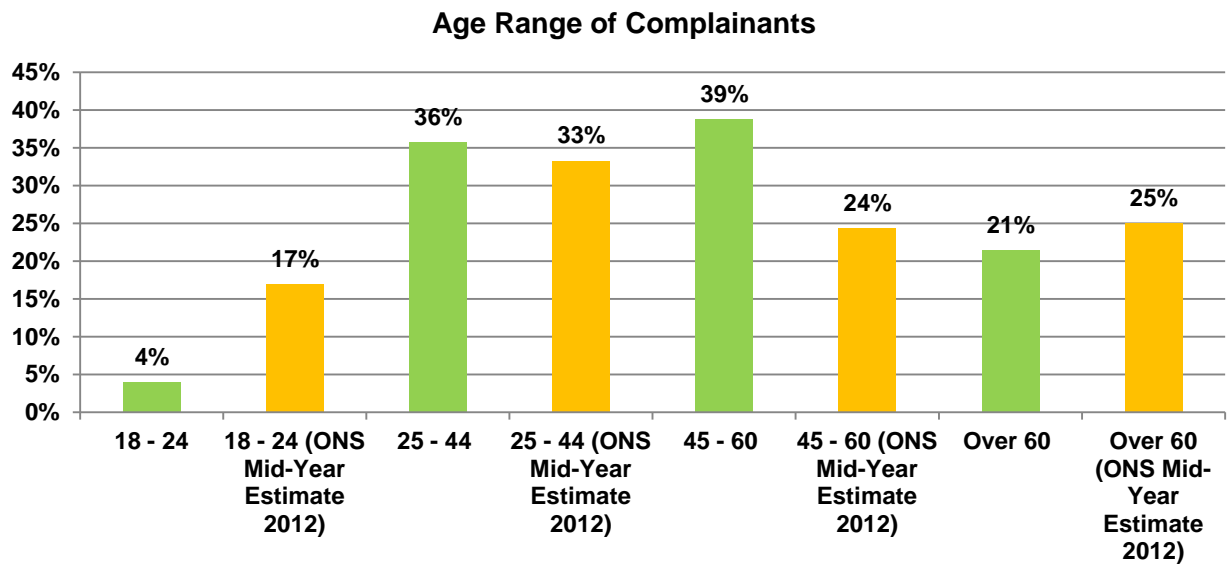
### ***Disability:***

The chart below presents the percentage of complainants who declared a disability when completing the diversity monitoring form after making a complaint. This has also been compared with disability statistics from the 2011 Census.

Disability	Percentage
Complainants that declared a disability	12.5%
Disabled Residents (2011 Census)	14.6%

**Age:**

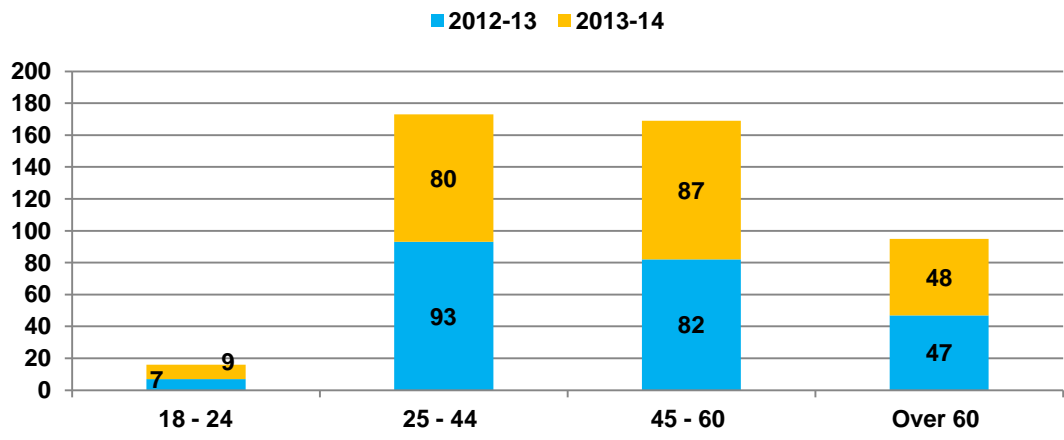
Complainants are asked to confirm which age category they fall within when making a complaint.



The largest percentage age range is 45-60 (39%), followed closely by 25-44 who make up 36% of complainants and is more reflective of its 2012 mid-year population estimate (33%).

By analysing complaints made by the differing age ranges, we are much better placed to understand customer priorities and provide services that meet their needs.

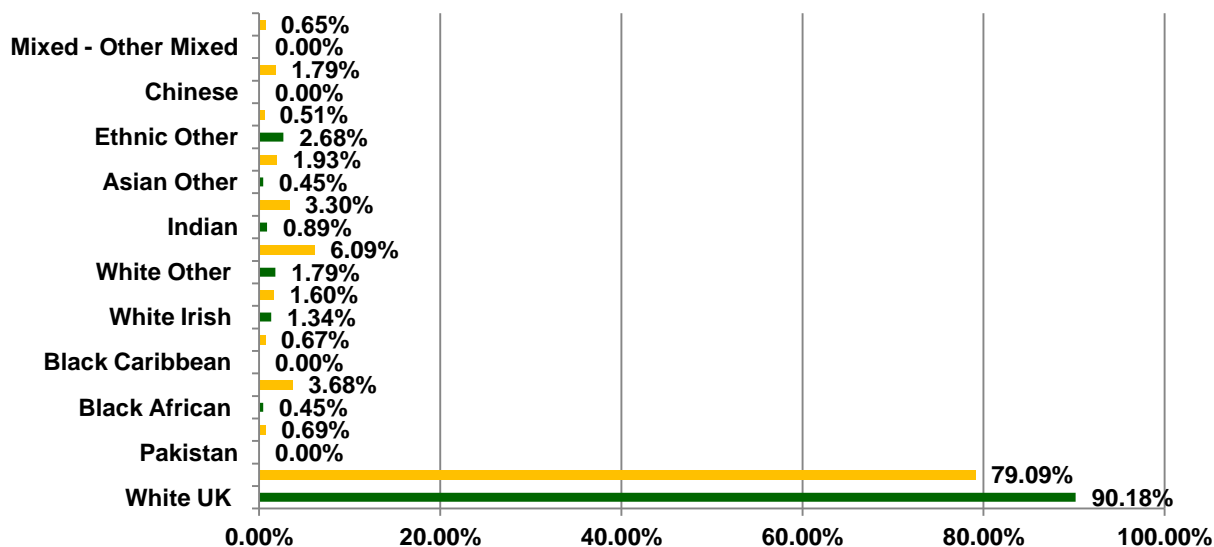
**Are complainants getting older or younger year on year?**



Not much has changed when looking at the age ranges complainants fall in to. However, we do see a slight increase (6%) with the number of 45-60 year olds and a decrease (13%) in the number of 25-44 years olds complaining between 2012-13 and 2013-14.

### ***Ethnicity:***

Customers are asked about their ethnicity and are given a number of choices including an optional *'other, please specify'* field. This chart shows *'White UK'* as the highest recorded group, which is consistent with previous year's data and the 2011 Census for the borough.



Over 90% of all complainants who completed a diversity monitoring form categorised their ethnicity as White UK. This correlates with ONS Census 2011 statistics which show White UK (79%) as the dominant ethnic group in the borough. The next largest group is ethnic other with a percentage of 2.7%.

However, there is some concern that the correlation is not aligned between those that complained and the ethnic makeup of our residents. Certainly ethnic groups such as Black Caribbean, Indian and the Asian community are not complaining.

This demographic report is presented to the council's Equality and Diversity Steering Group on an annual basis. They will consider what actions are necessary to improve awareness of how to make a complaint among ethnic minority groups.

## 6 Customer Satisfaction:

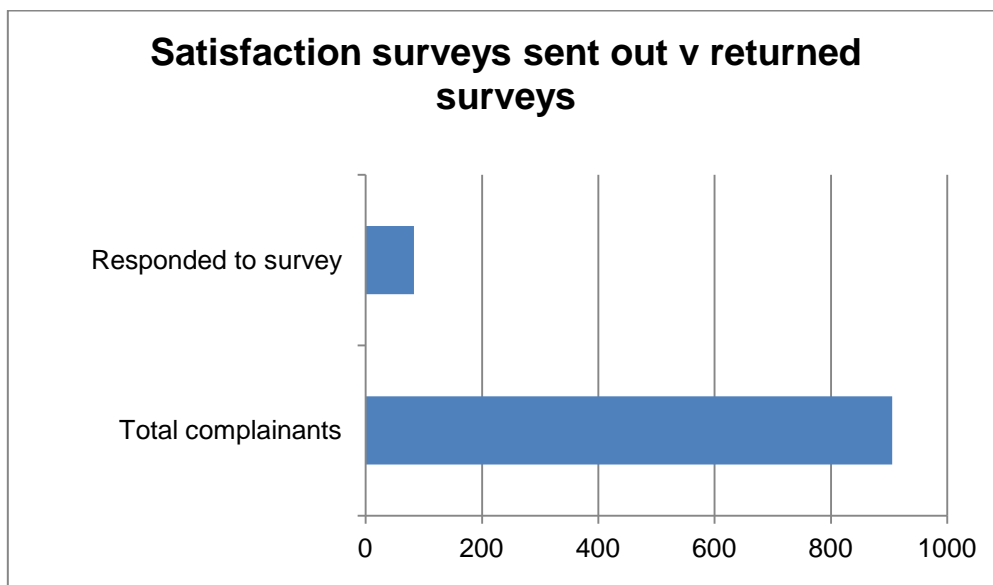
The improvements we made in the fourth quarter of 2012-13 means every complainant is now sent a satisfaction survey once their case has been investigated and closed. Previously we only sent 1 in 10 complainants a satisfaction form to complete and return.

Those who make a complaint by email or e-form are automatically sent a weblink so they can complete a form. The survey asks for feedback on how their complaint was dealt with. If the complaint was not received by email or e-form, then a satisfaction form is sent by Customer Services in the post the day after the complaint has been closed.

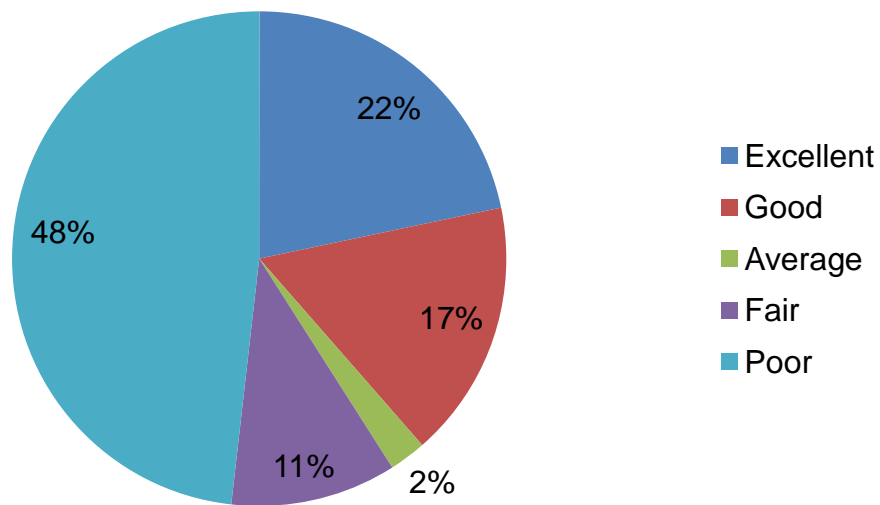
### 2013-14

As this is a fairly new improvement we cannot compare this year's result with previous years.

Of the 905 complaints made in 2013-14 a total of 83 complainants completed a satisfaction survey. This is a 9% return rate.



Of those who responded 48 per cent were unhappy with the outcome of their complaint case. Complainants rated their experience of the complaints process as follows:



When the experience is considered poor by the complainant the feedback is forwarded to the relevant officer who was involved in the complaint and also added to the case itself on our CRM system.





WELWYN HATFIELD BOROUGH COUNCIL  
RESOURCES OVERVIEW SCRUTINY COMMITTEE – 16<sup>TH</sup> JULY 2014  
REPORT OF THE DIRECTOR (FINANCE & OPERATIONS)

REVENUE & CAPITAL BUDGET MONITORING AT 31<sup>ST</sup> MARCH 2014 (FINAL  
OUTTURN)

**1 Executive Summary**

- 1.1 To present the revenue, capital & HRA budget monitoring position as at the end of March 2014 (Month 12) for the financial year 2013/14. These reports were presented and discussed at the Cabinet meeting on the 7<sup>th</sup> July 2014 and are attached to this summary report. The cabinet reports analyse the reasons for changes between the original budget and final outturn.

**2 Recommendations**

- 2.1 The Resources Overview and Scrutiny Committee (ROSC) are asked to note the final outturn reports.

**3 Financial Implication(s)**

- 3.1 The final net expenditure on the General Fund revenue budget for the year was £14.774m which is £1.587m less than the current budget and £0.283m less than the original budget. This resulted in a final net contribution to reserves of £1.032m. There have been a number of favourable movements since the budget was last reported to Committee at period 9. The main reasons are set out in paragraph 8.1 below with further detail in the cabinet report at annex A1 and A2.
- 3.2 The final capital expenditure for the year was £16.328m. When compared to the current budget this is an under spend of £414k. The movement since the forecast outturn at period 9 (£20.931m) can mainly be attributed to budgets that have been rolled forward into 2014/15. The final balance on the capital reserves at the end of 2013/14 is £29.447m. The major projects undertaken during the year and capital funding received is shown in paragraph 8.2 and 8.3 below. Further information is given in the capital cabinet report attached at annex B1 and B2.
- 3.3 The final surplus on the HRA was £2.451m; an increase of £1.698m from period 9. The actual closing HRA balance shows an overall improvement £2.698m compared to the current budget (of £3.219m compared to the original budget). This leaves HRA balances to carry forward of £11.269m. The reasons are detailed in the revenue cabinet report at paragraph 10 and appendix J of the main revenue report. The main variances are also listed at paragraph 8.4 below.

**4 Link to Corporate Priorities**

- 4.1 I confirm that the subject of this report is linked to the Council's Corporate Priority "Our Council".

## 5 Legal Implication(s)

5.1 There are no significant legal implications arising from this report.

## 6 Climate Change Implication(s)

6.1 There are no climate change implications arising from this report.

## 7 Risk Management Implications

7.1 These are set out within the report.

## 8 Explanation

8.1 The most significant movements on the revenue accounts between period 9 and 12 are:

	£'000
Movement in Government Grant and Collection Fund (app B2 & B6)	920
Increased net income. (app B6, B8 & B12)	433
Recovered benefit payments, Council Tax and NNDR collection from the courts (app B6)	229
Payment to contractors (app B4, B7, B8, B12 & B14)	200
Movement in ring-fenced reserves and one-offs (app A)	110
Premises related savings (app B6, B7, B8, B11, B12 & B13)	103
Reduction of insurance provisions (app B7 & B12)	75
Internal audit (app B3)	46
Campus West net savings (app B13)	32

8.2 Listed are some of the major capital schemes that happened in 2013/14

- £0.664m spent on the Campus East extension project.
- £1.123m spent on the Chantry Lane Chalk Mines scheme
- £0.392m spent on the refurbishment of Campus West leisure facility
- £1.311m spent on the purchase of six affordable housing properties.
- £0.26m spent on Improvement Grants for Housing Assistance
- £9.755m for Housing (Major Repairs Account). The major repairs are fully funded from the Major Repairs Allowance.

### 8.3 Capital Receipts and Reserves

During the year £26.3m gross receipts were received. Included within the £26.3m received are:

£6.2m Ring fenced housing receipts to support the One for One housing reinvestment scheme (to be spent over three years), and £3.3m for Housing Attributable Debt.

The Major Repairs Reserve is ring fenced to Housing Landlord Schemes only. At 1 April 2013 the balance was £1.701m. During the year £10.512m allowance was received and £9.755 expenditure was funded leaving a balance of £2.458m.

£3.9m was received from government grants, contributions and principal loan repayments. A further £2.4m was received from the sale of General Fund assets.

### 8.4 The major variances on the HRA include:

- a. Rental income £24k below budget offset by increased income from services of £31k and leaseholder service charges of £43k.
- b. Net savings on the Housing Trust management fee of £167k.
- c. Overall saving on supervision and management costs of £208k.
- d. Overall saving on repairs and maintenance costs of £138k.
- e. Lower provision and write off of bad debts £44k.
- f. Lower investment than budgeted on Affordable Housing programme of £2.141m

### 8.5 The current position on outstanding debts is reported at paragraph 12 of the revenue report with appendices F – I showing the movement on balances over the last 12 months. The Authority currently has debts of £54,354 in the category over 365 days old; this is an increase of £6,756 on the figure outstanding at the end of March 2013.

## 9 Equality and Diversity

### 9.1 As this report is for information purposes only, a formal Equality Impact Assessment on its proposals has not been necessary.

Name of author	Jacqueline Ing x2344
Title	Management Accountant
Date	3rd July 2014

Background papers to be listed (if applicable)

Revenue budget monitoring report as at period 12 presented to Cabinet on 7<sup>th</sup> July 2014.

Capital budget monitoring report as at period 12 presented to Cabinet on 7<sup>th</sup> July 2014.



Part I  
Item No:  
Main Author: Daniel Williams: Extn 2389  
Executive Member: Cllr Alan Franey  
All wards

WELWYN HATFIELD BOROUGH COUNCIL  
CABINET – 7TH JULY 2014  
REPORT OF THE DIRECTOR (FINANCE & OPERATIONS)

**REVENUE BUDGET OUTTURN REPORT FOR THE FINANCIAL YEAR 2013-14**

**1 Executive Summary**

- 1.1 To present the final revenue outturn report for the financial year 2013-14 and outline the main variances from the approved budget at period 9 (31<sup>st</sup> December 2013) for both the General Fund and Housing Revenue Account Services.
- 1.2 To provide information on the delivery of the growth & savings included in the 2013-14 budget.
- 1.3 To provide information on outstanding debts and rechargeable works. (Refer to paragraphs 12 & 13 for detail).
- 1.4 Overall the General Fund outturn position shows a significant improvement, with £1.032m being added to reserves.
- 1.5 The Housing Revenue Account shows an improved position over the current budget reported in December of £2.7m. Of this £2.1m was due to the timing of expenditure on property buy backs in the affordable housing programme, with the remainder due to savings on service expenditure. This has left a balance on the HRA of £11.3m.
- 1.6 Our growth and saving programmes have largely been delivered with 85% of our growth and 96% of our savings being achieved. (Refer paragraph 11 and appendices to report)

**2 Recommendations**

- 2.1 Cabinet are asked to note the final outturn for the General Fund and the Housing Revenue Account as at the end of March 2014.
- 2.2 The Cabinet are asked to note the position on debts and rechargeable works set out in paragraphs 12 & 13 of this report.
- 2.3 Cabinet are asked to approve the set up of the following earmarked reserves as highlighted in paragraph 8.8:
  - Planning earmarked reserves
  - Policy and culture earmarked reserves
  - Housing and community earmarked reserves

- Public Health and Protection earmarked reserves

### **3 Financial Implication(s)**

3.1 The financial implications are set out within this report.

### **4 Link to Corporate Priorities**

4.1 I confirm that the subject of this report is linked to the Council's corporate priority "Accountable to the Community", and specifically to the achievement of "minimising the level of council tax by delivering value for money services".

### **5 Legal Implication(s)**

5.1 There are no legal implications arising as a result of this report.

### **6 Climate Change Implication(s)**

6.1 None

### **7 Risk Management Implications**

7.1 These are set out within the report

### **8 Key Financial Information**

8.1 Overall the council will be adding £1.032m to its general fund useable balances, Appendix A to this report sets out the overall financial position for the General Fund services for the year.

8.2 The net operating expenditure for the year is £14.774m. This is £1.587m less than the current budget and £283k less than the original budget. These figures represent the costs of running the services after reversing out all the technical accounting items on capital and pension (IAS19).

8.3 The current budget expectation at period 9 was that the Authority would need to draw down £1.354m from its reserves to meet its spending requirements. This position has improved significantly and at year end the Authority is adding £1.032m to its reserves, a positive movement on the current budget position of £2.387m. The following table lists the main reasons for the improved balances position and the paragraphs that follow provide further detail. A full list of variances against the current budget is shown in appendices B (1-15).

	£'000
Movement in government grant and collection fund – see paragraph 8.4 for commentary and app A, B2 & B6 for detail	920
Increased net income – see paragraph 8.5 for commentary and app B6, B8 & B12 for detail	433
Recovered benefit payments, Council tax & NNDR collection from the courts. - see paragraph 8.6 for commentary and app B6 for detail	229
Payment to contractors - see paragraph 8.7 for commentary and app B4, B7, B8, B12 & B14 for detail	200
Movements in ringfenced reserves and one-offs - see paragraph	110

8.8 for commentary and app A for detail	
Premises related savings - see paragraph 8.9 for commentary and app B6, B7, B8, B11, B12 & B13 for detail	103
Reduction of insurance provisions - see paragraph 8.10 for commentary and app B7 & B12 for detail	75
Internal audit - see paragraph 8.11 for commentary and app B3 for detail	46
Campus West net savings - see paragraph 8.12 for commentary and app B13 for detail	32

- 8.4 The Council received net additional income associated with business rates of £575k. 2013/14 was the first year of the business rates retention scheme; the business rates income allocated to WHBC, business rates levy and the accounting treatment of discretionary rate relief were only confirmed by central government and CIPFA after the year end.

In addition to this, the Council received additional grant funding from central government. This includes, small business rates relief grant (£234k), business support flooding grant (£75k), New Homes Bonus Grant (£22k) and new burdens grant (£16k).

- 8.5 The estates management property portfolio income increased by £114k due to the increased price of freehold reversions to existing tenants, this stream of income now generates in excess of £2m per annum. Reduced vacancy rates in our rental properties has also resulted in savings of £30k on NNDR and Council tax combined. Another area of rental income that exceeds £2m per annum is the general fund garages, this increased in the last quarter by £61k due to an over estimated vacancy rate.

Car parking income generation has been challenging during 2013-14 but after a pleasing Christmas period with no snow affecting operations the annual income target was exceeded by £67k; season ticket income also improved by £17k due to price increase of between 2%-2.5%. Osborn Way car park is leased from Network Rail and they have terminated their lease with us resulting in a rental payment saving of £46k. As a result of this termination in order to offset the loss of income generated by the car park a one-off compensation payment will be received from Network Rail in 2014/15.

The amount of external consultancy assistance required on planning appeals was £60k less than budgeted due to a reduction in public enquires. In addition we have had an increased amount of both pre-applications and planning applications resulting in improved fee income of £38k.

- 8.6 The Council paid out in excess of £37m in benefit payments during 2013-14 and receives the majority of this sum back in subsidy from the DWP. However, it is the responsibility of the Authority to collect the overpayments it has made to benefit recipients, the DWP only pays a partial subsidy towards unrecovered amounts. The Authority exceeded its budgeted level of recoveries and as a result benefit payments cost the Authority £152k less than expected. An additional £77k was also collected by the courts in administration costs for non-payment of Council Tax and NNDR over the estimated figure.

- 8.7 There have been various contract savings across the council; Tree Maintenance produced contract savings of £79k; the contract we have to manage highway trees that are owned by HCC generated an under spend of £40k. Before we take responsibility to manage the trees they must be surveyed and less work was required generating a saving of £20k. Our own ad-hoc tree work reduced by £19k compared to current budget.

Other contract savings across the council include; Resources Client Section (£32k), recycling (£28k), car parks (£26k), Customer Services (£25k), and a net £10k across its other contracts (Dog Control, Street Cleaning, Grounds Maintenance etc.).

- 8.8 £110k has been funded from ringfenced reserves and Strategic Initiatives reserve for one-off projects. The biggest change has been in the Planning Determination Grant reserve where work on Hatfield Town Centre Redevelopment and the Local Plan have been funded.

As part of the production of the 2013/14 Statement of Accounts, the accounting treatment of miscellaneous deposits has been reviewed. Miscellaneous deposits contain small funding resources that the Council received from various organisations and government departments to be spent on specific projects. Any under spend will require to be repaid back to the funder at the end of the project. Through the closure of the account process, it was identified that some of the miscellaneous deposits will not need to be paid back to the funders, but there were expectations from the funders that they would be spent on certain projects in the future. After discussion with the budget holders, it was agreed that earmarked reserves should be set up for the following services for these amounts:

	2013/14 closing balance £	Notes
Planning earmarked reserves	7,531	This will be used to fund a number of landscape and ecology projects, which includes woodland and countryside management
Policy and Culture earmarked reserves	3,774	This will be used to fund a number of youth and sport projects
Housing and Community earmarked reserves	3,026	This is money received from a Housing association to fund improvement projects in Hems Wood area
Public Health and Protection earmarked reserves	16,165	This will be used to fund a number of public health projects.

- 8.9 Across the Council utility savings totalled £74k; this is due to savings on unit price and parts of Campus East and West being closed for redevelopment for large proportions of the year.

Net savings of £28k have been realised in responsive and planned maintenance, this is mainly due reduced demand of responsive maintenance during the last quarter.



- 8.10 Due to the lower level of insurance claims received and the subsequent lower settlements negotiated it has been possible to refund the General Fund £75k from the Insurance Provision Account for contributions made in respect of general and tree root claims.
- 8.11 An element for contingency work is built into the budget for payments to the council's internal auditors (SIAS). This was not required and has resulted in a saving of £46k. A reduction in the contingency budget has been reflected during the 14-15 budget setting process.
- 8.12 Campus West has performed well in 2013-14 generating a net saving of £32k; additional income has offset any required additional expenditure. The income streams from Rollercity and the cinema have performed very well and continue to do so during the current building works.

## **9 General Fund - Budget Monitoring Process and Risk Management**

- 9.1 Budget monitoring is an important tool in financial management to identify and reduce risk and the finance team works very closely with service officers to achieve this. In addition to regular reporting of the budget position on a monthly basis, the financial position of services is also scrutinised at quarterly performance clinics.
- 9.2 Appendix D highlights those budgets identified as risk budgets as small changes can generate large budget variations. The statements provide details on the budgets and activity/spending to date to highlight any potential budgets that may need review. Some of the data is service specific, but some information is given at a corporate level including spending on, external printing, car allowances, utilities and employee costs for the General Fund.
- 9.3 As an approach to our budget monitoring work with services, budgets are allocated a risk rating of green, amber or red. Red denotes high risk and green low risk. The purpose of this is to target budget review meetings with service accountants to high risk budget areas.
- 9.4 Clear risk areas during the current economic climate are around achieving income. These areas have been given additional attention to assist service managers and the Executive Board, in order to maximise the time remaining in the financial year for them to respond to any shortage of income generation before their budgets come under pressure.

## **10 Ring Fenced Housing Accounts**

- 10.1 The provisional outturn for the HRA is £2.7m better than the current budget that was last adjusted in the December reporting cycle. Income was marginally better than the budget by £41k, but overall expenditure was significantly lower than anticipated by £2.7m. This has left balances on the ring fenced account of £11.3m and the major variances are listed below.
- Rental income was slightly below budget by £24k and this was due to the mix of properties sold and the types of voids during the last quarter of the year. However, this was compensated by increased income from services of £31k (mainly from hostel service charges and costs recovered from tenants) and leaseholder's service charges that relate directly to the work under taken, of £43K.

- There was a further reduction in the trust management fee of £167k and this was spread across supervision and management, special services and repairs and maintenance. Unlike previous years where the bulk of budget savings have related to employee costs, the majority of the £167k was derived from supplies and services.
- Of the £208k variance on supervision and management £131k was derived from the Trust fee. Other significant under spends were a £19k saving on external legal costs; £33k on bulk contributions to the pension fund; £10k on subscriptions; £5k on telephone costs and a further £5k on central overhead recharges. Special services were also under the current budget by £74k, with the main variances relating to utility payments of £38k; the Goldings House concierge service of £12k; lifeline intercom equipment of £6k and various ad hoc works budgets (under the Serco contract) of £17k.
- Repairs and Maintenance was also under the current budget by £138k. The majority of this saving was from the reduced Trust fee, but there was also a £30k saving on a contingency budget for insurance excess that was not required, but must expenditure heads were in line with expectations. There was also a £46k saving on Rents, Rates, Taxes and Other Charges. This was made up of a £69k saving on insurance premiums and excess charges, but this was offset by a £23k increase in council tax charges on void properties. This increase is due to the recent changes to the charging system and is dependent on the length and complexity of void cases.
- Provision for bad debt was under the budget by £44k. This relates to arrears performance during the year, which was extremely good in the current economic climate, and included the latest changes to the benefits system. The provision has been increased on former tenants, due to the likelihood of collecting the debts and this area may need to be increased in the future, to reflect the outcomes of the introduction of universal credit.
- The most significant variance on the account from the report in December relates to the Revenue Contribution to Capital. This mainly relates to the affordable housing programme and the variance is due to the timing of the property purchases and development schemes. Although there was a saving of £2.1m on this heading, this will need to be re-adjusted in the 2014/15 budget in order for the Council to meet its obligations under the right to buy sales retention agreement.

## 10.2 Items that do not impact HRA balances:

- Many of the large variances on the account do not impact on HRA balances. These include the £215k variance on depreciation, which can only be confirmed when the stock valuation is completed at the year end. There is also a £21m variance on the Revaluation Loss/Gain and this relates to the final capital accounting entries on fixed assets. The underlying valuation was a gain of £27m, in line with house price increases, but this was reduced by prior year losses in the reserve. Loss/Gains on the Disposal of assets is also

dependant on the properties sold and is difficult to predict, but this is also reversed from the account and does not impact on balances.

- 10.3 Appendix J details the provisional closing position for the HRA including an itemised list of changes that were made to the current budget.

## **11 Growth and Savings 2013/14**

- 11.1 Appendix C provides a final position statement in terms of implementing the growth and savings approved as part of the 2013/14 budget process.
- 11.2 Ongoing growth items agreed as part of the original budget totalled £968,150. Of this £813,896 was spent by the end of the financial year, this equates to 84.1%.
- 11.3 The areas of under spend included the costs associated with accommodation moves (£44k), Campus West Development (£42k) and Disabled Facilities Grant procurement (£15k) were not required in 2013/14.
- 11.4 One-off growth items were originally budgeted at £200,000 by the end of the year £196,416 had been spent.
- 11.5 Budgeted efficiencies of £1.878m were included in the original budget. Of these £1.803m (or 96%) were achieved by the end of the financial year. Of those not achieved the most significant were the additional income from the Campus West Redevelopment (£21k), Civil Parking Enforcement service payments (£17k) and the delay in using Street Wardens to provide the dog service (£16k).
- 11.6 The variances on Campus West, Disabled Facilities Grant and Dog Control were identified to Cabinet as part of the budgetary control process and the relevant forecasted outturns amended.

## **12 Outstanding Debts on Debtors System**

- 12.1 The debtors system at March 31<sup>st</sup> shows debts outstanding of £1.362m. This figure includes those rental invoices raised in March for the period April – June and the figure of £720,209 has to be removed for comparison purposes. The net result is an outstanding debt figure of £642,041. This is an increase of £174,554 on the March 2012 figure of £467k. Appendix F puts this figure in context, analysing the month end outstanding balances since December 2012.
- 12.2 Appendix G analyses the outstanding debt by age and across services.
- 12.3 The Authority currently has debts of £54,354 in the category over 365 days old. This is an increase of £6,756 on the figure outstanding at the end of March 2013. The largest increase relates to General fund garages which involve a high volume of low value debts. A graphic illustration of this is on appendix H which also compares this figure over the last 12 months.
- 12.4 Detailed information on outstanding debts is sent to Directors and Heads of Services for action where appropriate and discussed at the regular budget monitoring meetings with the service accountants.

- 12.5 Greater emphasis continues to be placed on looking at outstanding debts and chasing them. It is important that Directors investigate all outstanding debts but have a particular focus on the older and high value debts.
- 12.6 The average cost of recovering debt is estimated as follows:
- Loss of interest – for every £100,000 debt outstanding for a full year, costs the council £500 in interest based upon the current base rate of 0.5%. It should be noted that the position on the total and age of debt moves continuously as proactive action is taken on recovery.
- Staffing costs – it is estimated that £36,300 per annum is spent on debt recovery action. This is based on elements of time spent by staff from finance, legal and corporate property. This excludes fixed charges for accommodation and IT and other support service costs.
- Legal Costs – these will vary year on year and depend upon the action taken.
- 12.7 Currently, performance is being measured in debtor days; this is a recognised standard for debt recovery in the commercial sector. This standard measures at any point in time the number of days it is taking to receive payment. Because of peaks when raising invoices on quarter days, debtor days tend to fluctuate, to counter this debtor days will be calculated on a 12 month rolling basis to provide a more measured approach. The current debtor days target is 33. At the end of March 2014 the rolling debtor days totalled 31.29 days.
- 12.8 Appendix I shows the rolling debtors days position from April 2013 to March 2014.
- 12.9 Within the debtors system there is a wide range of different income streams:
- Non Housing rents for leasehold garages, shops and ground rents. These accounts are raised quarterly, the total value raised over the last year being in excess of £2.1m.
  - Weltech rents and service charges in excess of £360k
  - Building Control fees invoices were raised for over £170k.
  - Environmental Services invoices raised in excess of £1.56m
  - General Fund Garage accounts are raised in excess of £2.08m
  - Campus West invoices were raised in excess of £280k.
- 12.10 The debtors system does not include debts for housing rents, council tax and business rates.

### **13 Rechargeable Works**

- 13.1 Rechargeable accounts arise where the authority has provided a service and incurred a cost on behalf of a third party and the cost will be reimbursed to the Authority. Directors and Heads of Service are reminded that it is in the council's interest to ensure that rechargeable accounts are

recovered efficiently and they are therefore asked to action these appropriately.

- 13.2 Appendix E shows that we carried forward a small credit of £2,316 into this financial year, which has now reduced by £65,295 to a debit of £62,979 at the end of March 2014.

## **14 Equalities**

- 14.1 As this report is for information purposes only, a formal Equality Impact Assessment on its proposals has not been necessary.

Director (Finance & Operations)

Daniel Williams ext 2389

Date: 11/06/2014

Background papers to be listed (if applicable)

Appendices for Budgetary control report

<b>A</b>	<b>General Fund revenue budget overview by Director and Head of Service</b>
<b>B1-15</b>	<b>Variance analysis by Head of Service for direct and support services</b>
<i>B1</i>	<i>Governance Directorate – Support Service - fully recharged</i>
<i>B2</i>	<i>Head of Governance – Direct Service</i>
<i>B3</i>	<i>Head of Governance – Support Service – fully recharged</i>
<i>B4</i>	<i>Head of Public Health &amp; Protection - Direct Services</i>
<i>B5</i>	<i>Finance &amp; Operations Directorate – Support Service – fully recharged</i>
<i>B6</i>	<i>Head of Resources – Direct Service</i>
<i>B7</i>	<i>Head of Resources – Support Service – fully recharged</i>
<i>B8</i>	<i>Head of Environment – Direct Services</i>
<i>B9</i>	<i>Head of Environment – Support Service – fully recharged</i>
<i>B10</i>	<i>Strategy &amp; Development Directorate – Support Service – fully recharged</i>
<i>B11</i>	<i>Head of Housing &amp; Community – Direct Services</i>
<i>B12</i>	<i>Head of Planning – Direct Services</i>
<i>B13</i>	<i>Head of Policy &amp; Culture –Direct Service</i>
<i>B14</i>	<i>Head of Policy &amp; Culture – Support Services – fully recharged</i>
<i>B15</i>	<i>Chief Executive – Direct and Support Services</i>
<b>C</b>	<b>Position statement on budget growth and savings for 2013/14</b>
<b>D</b>	<b>Activity and Risk Budgets</b>
<b>E</b>	<b>Value of Rechargeable works at the end of March 2014</b>
<b>F</b>	<b>Outstanding debts at the beginning of each month covering the period December 2012 – March 2014</b>
<b>G</b>	<b>Age debt profile for debts outstanding at the end of March 2014</b>
<b>H</b>	<b>Graphical presentation of debts over 365 days old covering the period April 2013 – March 2014</b>
<b>I</b>	<b>Graphical presentation of rolling debtor days covering the period April 2013 – March 2014</b>
<b>J</b>	<b>HRA budgetary position at the end of March 2014</b>

WELWYN HATFIELD BOROUGH COUNCIL

Report as at :

March 2014

**BUDGET MONITORING SUMMARY BY DIRECTOR 2013/14**

Original Budget 2013/14	Current Budget 2013/14	Description	Forecast Outturn 2013/14	Variance to Original	Actual 2013/14	Variance to Current
£	£		£	£	£	£
<b>DIRECT SERVICES</b>						
1,670,980	1,809,680	Head of Governance	1,809,680	(138,700)	1,534,879	274,801
1,245,080	1,349,690	Head of Public Health & Protection	1,349,690	(104,610)	1,168,195	181,495
<b>2,916,060</b>	<b>3,159,370</b>	<b>Director (Governance)</b>	<b>3,159,370</b>	<b>(243,310)</b>	<b>2,703,074</b>	<b>456,296</b>
178,720	535,470	Head Of Resources	448,180	(269,460)	3,676,652	(3,141,182)
6,234,650	6,228,860	Head of Environment	6,228,860	5,790	6,202,592	26,268
<b>6,413,370</b>	<b>6,764,330</b>	<b>Director (Finance and Operations)</b>	<b>6,677,040</b>	<b>(263,670)</b>	<b>9,879,244</b>	<b>(3,114,914)</b>
2,353,300	2,969,600	Head of Planning	2,969,600	(616,300)	2,695,601	273,999
3,773,850	3,869,580	Head of Policy & Culture	3,869,580	(95,730)	8,859,737	(4,990,157)
3,096,170	3,291,110	Head of Housing & Community	3,291,110	(194,940)	3,141,346	149,764
<b>9,223,320</b>	<b>10,130,290</b>	<b>Director (Strategy and Development)</b>	<b>10,130,290</b>	<b>(906,970)</b>	<b>14,696,683</b>	<b>(4,566,393)</b>
26,120	39,190	Chief Executive	39,190	(13,070)	38,622	568
0	26,630	Support costs changes not included in direct services	18,460	(18,460)	0	26,630
<b>18,578,870</b>	<b>20,119,810</b>	<b>TOTAL</b>	<b>20,024,350</b>	<b>(1,445,480)</b>	<b>27,317,624</b>	<b>(7,197,814)</b>
(196,800)	(291,260)	Less Interest & Investment Income	(291,260)	94,460	(315,714)	24,454
302,690	302,690	Plus interest payable on finance leases	302,690	0	302,688	2
(3,627,620)	(3,770,930)	Less IAS19 & Capital Financing Charges	(3,770,930)	143,310	(12,530,796)	8,759,866
<b>15,057,140</b>	<b>16,360,310</b>	<b>Net Operating Expenditure</b>	<b>16,264,850</b>	<b>(1,207,710)</b>	<b>14,773,802</b>	<b>1,586,508</b>
<b>Contribution from Funds &amp; General Fund Balances</b>						
(200,000)	(200,000)	from funds for one-offs	(200,000)	0	(211,416)	11,416
(153,939)	(1,354,309)	from GF balances to fund revenue spending	(1,258,849)	1,200,370	1,032,402	(2,386,711)
<b>Contribution to/(from) ringfenced reserves</b>						
0	0	Planning earmarked reserves	0	0	7,531	(7,531)
0	0	Policy and Culture earmarked reserves	0	0	3,774	(3,774)
0	0	Housing and Community earmarked reserves	0	0	3,026	(3,026)
0	0	Public Health and Protection earmarked reserves	0	0	16,165	(16,165)
0	0	Performance Related Grants	0	0	(24,042)	24,042
0	0	Planning Determination Grant	0	0	(164,856)	164,856
20,330	(67,290)	Building Control	(67,290)	87,620	(49,192)	(18,098)
(19,090)	(34,270)	Hackney Carriages	(34,270)	15,180	7,904	(42,174)
<b>14,704,441</b>	<b>14,704,441</b>	<b>Welwyn Hatfield Borough Council Budget</b>	<b>14,704,441</b>	<b>95,460</b>	<b>15,395,098</b>	<b>(690,657)</b>
1,412,945	1,412,945	Total Parish Precepts	1,412,945	0	1,412,943	2
(61,490)	(61,490)	New Burdens Grant	(61,490)	0	(77,891)	16,401
(83,043)	(83,043)	Council Tax freeze Grant	(83,043)	0	(80,726)	(2,317)
(1,067,090)	(1,067,090)	New Homes Grant	(1,067,090)	0	(1,088,645)	21,555
(6,365,318)	(6,365,318)	13/14 Start-up Funding Assessment (Note 1)	(6,365,318)	0	(7,020,333)	655,015
Plus:						
149,560	149,560	Payment to Parishes for Council Tax Support	149,560	0	149,560	0
<b>8,690,005</b>	<b>8,690,005</b>	<b>Funded from Council Taxpayers</b>	<b>8,690,005</b>	<b>95,460</b>	<b>8,690,005</b>	<b>0</b>
<b>SUPPORT SERVICES</b>						
1,416,030	1,586,990	Head of Governance	1,586,990	(170,960)	1,438,927	148,063
369,040	419,760	Governance Directorate	419,760	(50,720)	386,083	33,677
<b>1,785,070</b>	<b>2,006,750</b>	<b>Director (Governance)</b>	<b>2,006,750</b>	<b>(221,680)</b>	<b>1,825,010</b>	<b>181,740</b>
3,922,360	4,154,690	Head of Resources	4,154,690	(232,330)	4,412,033	(257,343)
537,780	566,750	Head of Environment	566,750	(28,970)	528,778	37,972
353,880	402,290	Finance & operations Directorate	402,290	(48,410)	377,177	25,113
<b>4,814,020</b>	<b>5,123,730</b>	<b>Director (Finance and Operations)</b>	<b>5,123,730</b>	<b>(309,710)</b>	<b>5,317,987</b>	<b>(194,257)</b>
1,209,170	1,279,590	Head of Policy & Culture	1,271,420	(62,250)	1,208,092	71,498
471,750	531,140	Strategy & Development Directorate	531,140	(59,390)	506,235	24,905
<b>1,680,920</b>	<b>1,810,730</b>	<b>Director (Strategy and Development)</b>	<b>1,802,560</b>	<b>(121,640)</b>	<b>1,714,327</b>	<b>96,403</b>
237,390	267,590	Chief Executive	267,590	(30,200)	246,600	20,990
<b>8,517,400</b>	<b>9,208,800</b>	<b>TOTAL</b>	<b>9,200,630</b>	<b>(683,230)</b>	<b>9,103,925</b>	<b>104,875</b>

Director ( Governance) - 2013-14 Period 12 variances

**Governance Directorate**

**Support Services**

	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	326,960	373,570	373,570	(46,610)	380,910	(7,340)
Income	0	0	0	0	0	0
	<b>326,960</b>	<b>373,570</b>	<b>373,570</b>	<b>(46,610)</b>	<b>380,910</b>	<b>(7,340)</b>
<b>Non- Controllable costs</b>						
IAS 19	(9,920)	(9,920)	(9,920)	0	(57,273)	47,353
Support Cost Recharges	52,000	56,110	56,110	(4,110)	62,446	(6,336)
Capital Charges	0	0	0	0	0	0
	<b>42,080</b>	<b>46,190</b>	<b>46,190</b>	<b>(4,110)</b>	<b>5,173</b>	<b>41,017</b>
	<b>369,040</b>	<b>419,760</b>	<b>419,760</b>	<b>(50,720)</b>	<b>386,083</b>	<b>33,677</b>

**Virements (officer agreed budget transfers)**

None

**Approved Changes - Cabinet 6th August**

Car allowance adjustment (350)

**Approved Changes - Cabinet 4th February**

Support Services - adjustment (4,140)  
Additional pension contribution (46,230)

**Variances savings / under spends**

Net savings on supplies & services 1,143

**Variances overspends / income shortfalls**

Employee net costs (vacancy factor less under spend) (8,483)

**Non- Controllable costs**

IAS 19 - changes in actuaries assumptions on current service costs 47,353  
Net overspends on support cost recharges (6,336)

**(50,720)** **33,677**



## Director ( Governance) - 2013-14 Period 12 variances

## Head of Governance

DIRECT SERVICES	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	759,990	796,630	796,630	(36,640)	773,372	23,258
Income	(546,500)	(569,070)	(569,070)	22,570	(719,716)	150,646
	<b>213,490</b>	<b>227,560</b>	<b>227,560</b>	<b>(14,070)</b>	<b>53,656</b>	<b>173,904</b>
<b>Non- Controllable costs</b>						
IAS 19	(4,520)	(4,520)	(4,520)	0	(31,267)	26,747
Support Cost Recharges	1,459,370	1,584,000	1,584,000	(124,630)	1,509,850	74,150
Capital Charges	2,640	2,640	2,640	0	2,641	(1)
	<b>1,457,490</b>	<b>1,582,120</b>	<b>1,582,120</b>	<b>(124,630)</b>	<b>1,481,223</b>	<b>100,897</b>
	<b>1,670,980</b>	<b>1,809,680</b>	<b>1,809,680</b>	<b>(138,700)</b>	<b>1,534,879</b>	<b>274,801</b>

## Virements (officer agreed budget transfers)

Land Charges - tfer of equipment purchase to Litigation	620
Transfer of computer consumables to Photocopying	520
Land Charges - increased staffing costs funded from Procurement	(15,450)
Land Charges - increased staffing costs funded from Legal	(1,720)

## Approved Changes - Cabinet 6th August

Reduction in car allowances	2,800
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## Approved Changes - Cabinet 5th November

Course income from Role of Civic Head training	3,000
Reduction in Mayoral car allowance	2,650

## Approved Changes - Cabinet 4th February

Increase in Land Charges search fees	18,120
Support Services - adjustment	(124,270)
Additional pension contribution	(24,970)

## Variances savings / under spends

Electoral registration - net savings on supplies and services	21,475
Members Allowances - payments	15,937
Employee net savings (vacancy factor less under spend)	10,732
Members Allowances - net savings on supplies and services	6,119
Members Allowances - car allowances & vehicle hire	2,573
Employee accruals (annual leave / flexi time)	1,968
Health & Safety / Civil Emergencies - net savings on supplies and services	1,526
Business Support Scheme grant (flooding)	75,000
Land Charges - search fees	42,694

## Variances overspends / income shortfalls

Local Land Charges - net overspend on supplies and services	(2,082)
District Council Elections - net overspend	(2,039)

## Non- Controllable costs

Net under spends on support cost recharges	74,150
IAS 19 - changes in actuaries assumptions on current service costs	26,747

**(138,700)****274,801**

Director ( Governance) - 2013-14 Period 12 variances

Head of Governance

Support Services

	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	1,526,390	1,648,440	1,648,440	(122,050)	1,580,832	67,608
Income	(570,290)	(558,200)	(558,200)	(12,090)	(546,135)	(12,065)
	<b>956,100</b>	<b>1,090,240</b>	<b>1,090,240</b>	<b>(134,140)</b>	<b>1,034,698</b>	<b>55,542</b>
<b>Non- Controllable costs</b>						
IAS 19	(29,260)	(29,260)	(29,260)	0	(157,829)	128,569
Support Cost Recharges	484,810	521,630	521,630	(36,820)	557,683	(36,053)
Capital Charges	4,380	4,380	4,380	0	4,375	5
	<b>459,930</b>	<b>496,750</b>	<b>496,750</b>	<b>(36,820)</b>	<b>404,229</b>	<b>92,521</b>
	<b>1,416,030</b>	<b>1,586,990</b>	<b>1,586,990</b>	<b>(170,960)</b>	<b>1,438,927</b>	<b>148,063</b>

Virements (officer agreed budget transfers)

Litigation - tfer of equipment purchase from Land Charges	(620)
Transfer of computer consumables to Photocopying	1,190
Procurement - reduced staffing costs used to fund Land Charges	15,450
Legal - reduced staffing costs used to fund Land Charges	1,720

Approved Changes - Cabinet 6th August

Training recharge to the Trust now on ad hoc basis	(12,090)
Reduction in car allowances	490
Human Resources - Job evaluations and employee joining the pension scheme	(20,100)

Approved Changes - Cabinet 4th February

Vacant post in Litigation	9,200
Support Services - adjustment	(37,400)
Additional pension contribution	(128,800)

Variances savings / underspends

Internal audit - reduction in costs	46,190
Central Postage - reduced postage costs	18,847
Litigation/Conveyancing - net savings on supplies and services	12,902
Employee accruals (annual leave / flexi time)	3,280
Corporate Training	2,196
Procurement - net savings on supplies and services	1,795
Other - net savings on supplies and services	1,603
Litigation/Conveyancing - additional 3rd party income	10,251

Variances overspends / income shortfalls

HR employee net overspend (vacancy factor less overspend)	(11,488)
Employee net overspend (vacancy factor less under spend)	(6,657)
Central Postage - reduction in 3rd party income	(23,373)

Non- Controllable costs

IAS 19 - changes in actuaries assumptions on current service costs	128,569
Net overspends on support cost recharges	(36,053)

**(170,960)**

**148,063**

## Director (Governance) - 2013-14 Period 12 variances

## Head of Public Health &amp; Protection

DIRECT SERVICES	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	1,172,850	1,260,280	1,260,280	(87,430)	1,218,975	41,305
Income	(333,970)	(350,640)	(350,640)	16,670	(397,528)	46,888
	<b>838,880</b>	<b>909,640</b>	<b>909,640</b>	<b>(70,760)</b>	<b>821,447</b>	<b>88,193</b>
<b>Non- Controllable costs</b>						
IAS 19	(28,820)	(28,820)	(28,820)	0	(138,923)	110,103
Support Cost Recharges	435,020	468,870	468,870	(33,850)	485,672	(16,802)
Capital Charges	0	0	0	0	0	0
	<b>406,200</b>	<b>440,050</b>	<b>440,050</b>	<b>(33,850)</b>	<b>346,748</b>	<b>93,302</b>
	<b>1,245,080</b>	<b>1,349,690</b>	<b>1,349,690</b>	<b>(104,610)</b>	<b>1,168,195</b>	<b>181,495</b>
<b>Virements (officer agreed budget transfers)</b>						
Environmental Health - tfer from early retirement costs (Resources)				(21,480)		
Transfer of computer consumables to Photocopying				1,880		
<b>Approved Changes - Cabinet 9th July</b>						
Resources for Public Health work				(16,000)		
<b>Approved Changes - Cabinet 6th August</b>						
Reduction in car allowances				10,350		
<b>Approved Changes - Cabinet 4th February</b>						
Vacant post in Environmental Health and Licensing				48,060		
Support Services - adjustment				(16,280)		
Additional pension contribution				(111,140)		
<b>Variances savings / under spends</b>						
Employee net savings (vacancy factor less under spend)						27,390
Hackney Carriages - net savings on supplies and services						5,551
Pest Control - payments to contractors						3,054
Employee accruals (annual leave / flexi time)						1,625
Licensing - fee income						19,333
Earmarked reserves						16,165
Hackney Carriages - fee income						15,075
<b>Variances overspends / income shortfalls</b>						
None						
<b>Non- Controllable costs</b>						
IAS 19 - changes in actuaries assumptions on current service costs						110,103
Net overspends on support cost recharges						(16,802)
				<b>(104,610)</b>		<b>181,495</b>

Director ( Finance & Operations) - 2013-14 Period 12 variances

Finance & Operations directorate

Support Services

	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	311,630	354,070	354,070	(42,440)	363,522	(9,452)
Income	0	0	0	0	0	0
	<b>311,630</b>	<b>354,070</b>	<b>354,070</b>	<b>(42,440)</b>	<b>363,522</b>	<b>(9,452)</b>

Non- Controllable costs

IAS 19	(9,250)	(9,250)	(9,250)	0	(53,601)	44,351
Support Cost Recharges	51,500	57,470	57,470	(5,970)	67,256	(9,786)
Capital Charges	0	0	0	0	0	0
	<b>42,250</b>	<b>48,220</b>	<b>48,220</b>	<b>(5,970)</b>	<b>13,655</b>	<b>34,565</b>
	<b>353,880</b>	<b>402,290</b>	<b>402,290</b>	<b>(48,410)</b>	<b>377,177</b>	<b>25,113</b>

Virements (officer agreed budget transfers)

Transfer of computer consumables to Photocopying 200

Approved Changes - Cabinet 6th August

Reduction in car allowances 590

Approved Changes - Cabinet 4th February

Support Services - adjustment (5,980)  
Additional pension contribution (43,220)

Variances savings / under spends

Net savings on supplies & services 1,125

Variances overspends / income shortfalls

Employee net costs (vacancy factor less under spend) (8,737)  
Employee accruals (annual leave / flexi time) (1,840)

Non- Controllable costs

IAS 19 - changes in actuaries assumptions on current service costs 44,351  
Net overspends on support cost recharges (9,786)

**(48,410)** **25,113**

## Director ( Finance &amp; Operations) - 2013-14 Period 12 variances

## Head of Resources

DIRECT SERVICES	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	40,697,160	41,483,280	41,483,280	(786,120)	40,797,558	685,722
Income	(42,818,780)	(43,715,180)	(43,802,470)	983,690	(43,644,032)	(71,148)
	<b>(2,121,620)</b>	<b>(2,231,900)</b>	<b>(2,319,190)</b>	<b>197,570</b>	<b>(2,846,475)</b>	<b>614,575</b>
<b>Non- Controllable costs</b>						
IAS 19	(7,480)	(7,480)	(7,480)	0	(138,388)	130,908
Support Cost Recharges	1,517,570	1,654,320	1,654,320	(136,750)	1,604,541	49,779
Capital Charges	790,250	1,120,530	1,120,530	(330,280)	5,056,973	(3,936,443)
	<b>2,300,340</b>	<b>2,767,370</b>	<b>2,767,370</b>	<b>(467,030)</b>	<b>6,523,126</b>	<b>(3,755,756)</b>
	<b>178,720</b>	<b>535,470</b>	<b>448,180</b>	<b>(269,460)</b>	<b>3,676,652</b>	<b>(3,141,182)</b>

## Virements (officer agreed budget transfers)

Early retirement Costs - budget transferred to Environmental Health	21,480
Weltech Mgt increase in hours funded from support services	(2,220)
Transfer of computer consumables to Photocopying	80
Early retirement Costs - budget transferred from Financial Management	(15,350)
Responsive and Planned maintenance	37,260
Salary adjustment	(190)
Insurance premium recharge - Estates Mgt	13,510
Queens Diamond Jubilee grant	(2,400)

## Approved Changes - Cabinet 9th April

Grants – Additional Support for CAB	(10,000)
Increased responsive maintenance at Salisbury Square	(7,500)
Early surrender of the lease to Shelter at Queensway House	(9,000)

## Approved Changes - Cabinet 6th August

Public liability claim	(10,000)
Reduction in car allowances	550

## Approved Changes - Cabinet 5th November

Public liability claim	(10,000)
Estates Mgt - rental income increase	44,110

## Approved Changes - Cabinet 4th February

Capital Charges - adjustment	(330,280)
Estates Mgt - rental income increase	110,260
Support Services - adjustment	(150,740)
Additional pension contribution	(36,320)

## Forecasted Outturn Changes

Estates Mgt - rental income increase	87,290
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## Variances savings / under spends

Discretionary Rate Relief payments	154,000
Benefit payments - reduced net payments	103,146
Council Tax/NNDR - increased income from the courts	77,214
Council Tax recovered benefit overpayments	49,002
Estates - NNDR and Council tax savings	30,129
Utility savings	22,570
Cleaning and general maintenance	18,316
Insurance cost saving	17,185
External Audit Costs	15,456
Estates - Net savings on supplies & services	15,267
Reduced grant expenditure	7,062
Localised Council Tax support	3,337
Estates - increased rental income	113,539
GF Garages - increased rental income	60,705

## Variances overspends / income shortfalls

Corporate redundancy costs	(43,075)
Employee net costs (vacancy factor plus overspend)	(14,360)
Finance - Net savings on supplies & services	(8,241)
Responsive and Planned maintenance	(6,678)

## Non- Controllable costs

IAS 19 - changes in actuaries assumptions on current service costs	130,908
Net under spends on support cost recharges	49,779
Capital - Estate properties revaluation loss £3.9m	(3,936,443)

**(269,460)****(3,141,182)**

Director ( Finance & Operations) - 2013-14 Period 12 variances

Head of Resources

Support Services	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	4,110,820	4,320,430	4,319,920	(209,100)	4,212,549	107,881
Income	(1,479,610)	(1,494,540)	(1,494,030)	14,420	(1,493,055)	(1,485)
	<b>2,631,210</b>	<b>2,825,890</b>	<b>2,825,890</b>	<b>(194,680)</b>	<b>2,719,493</b>	<b>106,397</b>
<b>Non- Controllable costs</b>						
IAS 19	(42,850)	(42,850)	(42,850)	0	(222,695)	179,845
Support Cost Recharges	948,870	1,016,120	1,016,120	(67,250)	1,017,450	(1,330)
Capital Charges	385,130	355,530	355,530	29,600	897,784	(542,254)
	<b>1,291,150</b>	<b>1,328,800</b>	<b>1,328,800</b>	<b>(37,650)</b>	<b>1,692,539</b>	<b>(363,739)</b>
	<b>3,922,360</b>	<b>4,154,690</b>	<b>4,154,690</b>	<b>(232,330)</b>	<b>4,412,033</b>	<b>(257,343)</b>

Virements (officer agreed budget transfers)

Estates Mgt - Employee savings moved to Weltech Mgt to fund increased hours	2,220
Transfer of computer consumables to Photocopying	(8,090)
Financial Management - tfer to early retirement costs (Resources)	15,350
Responsive and Planned maintenance	(210)
Salary adjustment	190
Insurance premium recharge - Estates Mgt	(13,510)
Increased hardware costs from S&D Directorate	(7,000)

Approved Changes - Cabinet 6th August

Reduction in car allowances	3,050
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Approved Changes - Cabinet 5th November

Increased insurance premiums	(8,520)
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Approved Changes - Cabinet 4th February

Increased software costs	(500)
Capital Charges - adjustment	29,600
Support Services - adjustment	(65,010)
Additional pension contribution	(179,900)

Variances savings / underspends

Reduced costs associated with office accommodation moves	43,976
Reduction in insurance provision	38,095
Resources Client Section - Net savings on payment to contractors	31,978
Responsive and Planned maintenance	17,405
Utility savings	13,601
Financial Management - Net savings on supplies & services	13,397
IT/Telephone network - Net savings on supplies & services	2,410

Variances overspends / income shortfalls

Employee net costs (vacancy factor less under spend)	(33,081)
Property - Net overspend on supplies & services	(13,089)
Photocopying - copy costs & paper supplies	(6,334)
Employee accruals ( annual leave / flexi time)	(1,961)

Non- Controllable costs

IAS 19 - changes in actuaries assumptions on current service costs	179,845
Capital - Campus East revaluation loss £536k	(542,254)
Net overspends on support cost recharges	(1,330)

**(232,330)**

**(257,343)**

## Director ( Finance &amp; Operations) - 2013-14 Period 12 variances

## Head of Environment

DIRECT SERVICES	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	8,115,290	8,030,330	8,030,330	84,960	7,922,938	107,392
Income	(4,021,810)	(4,002,510)	(4,002,510)	(19,300)	(4,119,154)	116,644
	<b>4,093,480</b>	<b>4,027,820</b>	<b>4,027,820</b>	<b>65,660</b>	<b>3,803,784</b>	<b>224,036</b>
<b>Non- Controllable costs</b>						
IAS 19	(10,290)	(10,290)	(10,290)	0	(38,243)	27,953
Support Cost Recharges	1,238,000	1,302,000	1,302,000	(64,000)	1,232,377	69,623
Capital Charges	913,460	909,330	909,330	4,130	1,204,673	(295,343)
	<b>2,141,170</b>	<b>2,201,040</b>	<b>2,201,040</b>	<b>(59,870)</b>	<b>2,398,808</b>	<b>(197,768)</b>
	<b>6,234,650</b>	<b>6,228,860</b>	<b>6,228,860</b>	<b>5,790</b>	<b>6,202,592</b>	<b>26,268</b>
<b>Virements (officer agreed budget transfers)</b>						
Street Wardens - tfer of garage rent to Transportation Engineers					510	
Additional costs of managerial cover					4,920	
Responsive and Planned maintenance					12,180	
<b>Approved Changes - Cabinet 6th August</b>						
Wellfield Road car park - investigation costs				(30,000)		
Reduction in car allowances				460		
Serco inflation saving				32,880		
Vacant post in Street Wardens				10,000		
Changes to improve the quality of recylates				20,000		
<b>Approved Changes - Cabinet 5th November</b>						
Vacant post in Street Wardens					20,000	
<b>Approved Changes - Cabinet 4th February</b>						
Reduction in AFM refuse income				(25,000)		
Increase in assisted burials				(7,500)		
Capital Charges - adjustment				4,130		
Increase in street naming and numbering income				5,000		
Increased reimbursement by HCC for grounds maintenance				15,000		
Vacant post in Street Wardens				37,440		
Support Services - adjustment				(64,070)		
Additional pension contribution				(30,160)		
<b>Variances savings / underspends</b>						
Recycling - payments to contractors						28,083
Car parks - payments to contractors						26,332
General maintenance						10,634
Responsive and Planned maintenance						10,582
Net savings on payment to contractors						6,825
Permit schemes - additional income						4,944
Domestic Refuse - additional subsidy from HCC						4,375
Net savings on supplies & services						2,563
Car allowances						1,688
Car parks - Income and season tickets						84,218
Osborn Way Car Park - rent						46,230
District Highways - street numbering / naming income						9,157
Recycling - additional income						8,081
<b>Variances overspends / income shortfalls</b>						
Civil Parking Enforcement - increased costs						(10,192)
Employee net costs ( vacancy factor less under spend)						(2,807)
Cemeteries - reduced income						(6,677)
<b>Non- Controllable costs</b>						
Net under spends on support cost recharges						69,623
IAS 19 - changes in actuaries assumptions on current service costs						27,953
Capital - Tewin Road Depot revaluation loss £223k, car parks revaluation loss £41k						(295,343)
				<b>5,790</b>		<b>26,268</b>

Director ( Finance & Operations) - 2013-14 Period 12 variances

Head of Environment

Support Services

	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	366,320	382,490	382,490	(16,170)	373,890	8,600
Income	(35,580)	(37,560)	(37,560)	1,980	(37,492)	(68)
	<b>330,740</b>	<b>344,930</b>	<b>344,930</b>	<b>(14,190)</b>	<b>336,398</b>	<b>8,532</b>
<b>Non- Controllable costs</b>						
IAS 19	(7,820)	(7,820)	(7,820)	0	(43,225)	35,405
Support Cost Recharges	214,860	229,640	229,640	(14,780)	235,605	(5,965)
Capital Charges	0	0	0	0	0	0
	<b>207,040</b>	<b>221,820</b>	<b>221,820</b>	<b>(14,780)</b>	<b>192,380</b>	<b>29,440</b>
	<b>537,780</b>	<b>566,750</b>	<b>566,750</b>	<b>(28,970)</b>	<b>528,778</b>	<b>37,972</b>

Virements (officer agreed budget transfers)

Transportation Engineers - tfer of garage rent from Street Wardens	(510)
Additional costs of managerial cover	(4,920)
Transfer of computer consumables to Photocopying	1,830

Approved Changes - Cabinet 6th August

Reduction in car allowances	3,860
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Approved Changes - Cabinet 4th February

Vacant post in Transportation Engineers	3,550
Vacant post in Contract Monitoring	16,810
Support Services - adjustment	(14,600)
Additional pension contribution	(34,990)

Variances savings / under spends

Contract Monitoring - Net savings on supplies & services	6,313
Transportation - Net savings on supplies & services	2,037
Car allowances	1,805

Variances overspends / income shortfalls

Employee net costs ( vacancy factor less under spend)	(1,622)
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Non- Controllable costs

IAS 19 - changes in actuaries assumptions on current service costs	35,405
Net overspends on support cost recharges	(5,965)

**(28,970)**

**37,972**



Director (Strategy & Development) - 2013-14 Period 12 variances

Strategy & Development Directorate

Support Services	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	422,100	476,620	476,620	(54,520)	507,237	(30,617)
Income	0	0	0	0	0	0
	<b>422,100</b>	<b>476,620</b>	<b>476,620</b>	<b>(54,520)</b>	<b>507,237</b>	<b>(30,617)</b>
<b>Non- Controllable costs</b>						
IAS 19	(12,580)	(12,580)	(12,580)	0	(73,576)	60,996
Support Cost Recharges	62,230	67,100	67,100	(4,870)	72,574	(5,474)
Capital Charges	0	0	0	0	0	0
	<b>49,650</b>	<b>54,520</b>	<b>54,520</b>	<b>(4,870)</b>	<b>(1,002)</b>	<b>55,522</b>
	<b>471,750</b>	<b>531,140</b>	<b>531,140</b>	<b>(59,390)</b>	<b>506,235</b>	<b>24,905</b>
<b>Virements (officer agreed budget transfers)</b>						
Transfer of computer consumables to Photocopying				90		
Increased hardware costs to Resources				5,000		
<b>Approved Changes - Cabinet 6th August</b>						
Car allowance adjustment				(210)		
<b>Approved Changes - Cabinet 4th February</b>						
Support Services - adjustment				(4,900)		
Additional pension contribution				(59,370)		
<b>Variances savings / under spends</b>						
Net savings on supplies & services						5,961
Car allowances						1,018
<b>Variances overspends / income shortfalls</b>						
Redundancy payment						(22,626)
Employee net costs (vacancy factor plus overspend)						(14,970)
<b>Non- Controllable costs</b>						
IAS 19 - changes in actuaries assumptions on current service costs						60,996
Net overspends on support cost recharges						(5,474)
				<b>(59,390)</b>		<b>24,905</b>

## Director (Strategy &amp; Development) - 2013-14 Period 12 variances

## Head of Housing &amp; Community

DIRECT SERVICES	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	1,824,660	2,047,130	2,047,130	(222,470)	2,067,304	(20,174)
Income	(561,620)	(640,590)	(640,590)	78,970	(745,245)	104,655
	<b>1,263,040</b>	<b>1,406,540</b>	<b>1,406,540</b>	<b>(143,500)</b>	<b>1,322,059</b>	<b>84,481</b>
<b>Non- Controllable costs</b>						
IAS 19	(29,780)	(29,780)	(29,780)	0	(138,897)	109,117
Support Cost Recharges	1,239,440	1,292,590	1,292,590	(53,150)	1,251,465	41,125
Capital Charges	623,470	621,760	621,760	1,710	706,719	(84,959)
	<b>1,833,130</b>	<b>1,884,570</b>	<b>1,884,570</b>	<b>(51,440)</b>	<b>1,819,287</b>	<b>65,283</b>
	<b>3,096,170</b>	<b>3,291,110</b>	<b>3,291,110</b>	<b>(194,940)</b>	<b>3,141,346</b>	<b>149,764</b>
<b>Virements (officer agreed budget transfers)</b>						
Transfer of computer consumables to Photocopying Responsive and Planned maintenance				170 (9,920)		
<b>Approved Changes - Cabinet 9th July</b>						
DFG procurement				15,000		
<b>Approved Changes - Cabinet 6th August</b>						
Reduction in car allowances				3,520		
<b>Approved Changes - Council 11th November</b>						
Legal fees				(45,000)		
<b>Approved Changes - Cabinet 4th February</b>						
Maternity cover in Town Centre Management				(14,200)		
Capital Charges - adjustment				1,710		
Increase in HMO licence income				17,250		
Support Services - adjustment				(54,470)		
Additional pension contribution				(109,000)		
<b>Variances savings / under spends</b>						
Homelessness - Grant Expenditure						23,024
CCTV - contractual payments and maintenance						18,429
Release of Support Post funding						16,236
Housing Strategy - Net savings on supplies & services						9,976
Jim McDonald - Utility and general maintenance savings						9,810
Housing Advice - Consultancy fees						7,346
Car allowances						7,326
Responsive and Planned maintenance						6,262
Jim McDonald - Net savings on supplies & services						3,666
Housing and Community earmarked reserves						3,026
Town Centre Management - donations and grants						23,480
Housing Strategy - additional income						16,655
Jim McDonald - additional income						10,243
<b>Variances overspends / income shortfalls</b>						
Performance Related Grants - funded from earmarked reserve						(24,042)
Town Centre Management - Town Centre Initiatives						(22,545)
Welfare Buses - cost of repair						(13,261)
Employee net costs ( vacancy factor less under spend)						(5,568)
Employee accruals ( annual leave / flexi time)						(1,327)
Welfare buses - reduced income						(4,254)
<b>Non- Controllable costs</b>						
IAS 19 - changes in actuaries assumptions on current service costs						109,117
Net under spends on support cost recharges						41,125
Capital - Jim McDonald Centre revaluation loss £182k, DFG's £107k						(84,959)
				<b>(194,940)</b>		<b>149,764</b>

## Director (Strategy &amp; Development) - 2013-14 Period 12 variances

## Head of Planning

DIRECT SERVICES	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	2,782,780	3,459,190	3,459,190	(676,410)	3,632,317	(173,127)
Income	(1,041,300)	(1,153,930)	(1,153,930)	112,630	(1,382,372)	228,442
	<b>1,741,480</b>	<b>2,305,260</b>	<b>2,305,260</b>	<b>(563,780)</b>	<b>2,249,945</b>	<b>55,315</b>
<b>Non- Controllable costs</b>						
IAS 19	(53,800)	(53,800)	(53,800)	0	(292,960)	239,160
Support Cost Recharges	601,440	659,670	659,670	(58,230)	682,944	(23,274)
Capital Charges	64,180	58,470	58,470	5,710	55,672	2,798
	<b>611,820</b>	<b>664,340</b>	<b>664,340</b>	<b>(52,520)</b>	<b>445,655</b>	<b>218,685</b>
	<b>2,353,300</b>	<b>2,969,600</b>	<b>2,969,600</b>	<b>(616,300)</b>	<b>2,695,601</b>	<b>273,999</b>
<b>Virements (officer agreed budget transfers)</b>						
Transfer of computer consumables to Photocopying				1,850		
Responsive and Planned maintenance				4,000		
<b>Approved Changes - Cabinet 9th April</b>						
Waste Plant, New Barnfield – Planning Application Inquiry				(125,000)		
<b>Approved Changes - Council 15th July</b>						
Further cost to associated with the New Barnfield – Planning Application Inquiry				(85,000)		
<b>Approved Changes - Cabinet 6th August</b>						
Reduction in car allowances				7,860		
Reduction in Building Control fees				(25,000)		
Local Development Framework strategy project				(78,880)		
<b>Approved Changes - Cabinet 5th November</b>						
Reduction in Building Control fees				(25,000)		
<b>Approved Changes - Cabinet 4th February</b>						
Reduction in subscriptions				3,100		
Capital Charges - adjustment				5,710		
Support Services - adjustment				(59,310)		
Additional pension contribution				(240,630)		
<b>Variances savings / under spends</b>						
Tree Maintenance - Payment to contractors & Consultancy fees						78,980
Development Management - Consultancy fees						60,037
Planning Policy - Local Plan						58,831
Tree Maintenance - Insurance Provision refund						36,570
Planning earmarked reserves						7,531
Development Management - Net savings on supplies & services						4,818
Car allowances						2,750
Responsive and Planned maintenance						2,036
Development Management - increased planning fees						37,908
<b>Variances overspends / income shortfalls</b>						
Growth Fund Determination Grant - funded from earmarked reserve						(164,856)
Employee net costs (vacancy factor less under spend)						(42,352)
Building Control - fee income						(26,938)
<b>Non- Controllable costs</b>						
IAS 19 - changes in actuaries assumptions on current service costs						239,160
Capital charges						2,798
Net overspends on support cost recharges						(23,274)
				<b>(616,300)</b>		<b>273,999</b>

## Director (Strategy &amp; Development) - 2013-14 Period 12 variances

## Head of Policy and Culture

DIRECT SERVICES	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	3,301,080	3,427,090	3,421,890	(120,810)	3,760,820	(333,730)
Income	(1,375,700)	(1,304,650)	(1,299,450)	(76,250)	(1,727,329)	422,679
	<b>1,925,380</b>	<b>2,122,440</b>	<b>2,122,440</b>	<b>(197,060)</b>	<b>2,033,490</b>	<b>88,950</b>
<b>Non- Controllable costs</b>						
IAS 19	(24,050)	(24,050)	(24,050)	0	(97,765)	73,715
Support Cost Recharges	738,390	791,350	791,350	(52,960)	740,909	50,441
Capital Charges	1,134,130	979,840	979,840	154,290	6,183,102	(5,203,262)
	<b>1,848,470</b>	<b>1,747,140</b>	<b>1,747,140</b>	<b>101,330</b>	<b>6,826,246</b>	<b>(5,079,106)</b>
	<b>3,773,850</b>	<b>3,869,580</b>	<b>3,869,580</b>	<b>(95,730)</b>	<b>8,859,737</b>	<b>(4,990,157)</b>
<b>Virements (officer agreed budget transfers)</b>						
Transfer of computer consumables to Photocopying				20		
Responsive and Planned maintenance				(42,680)		
Queens Diamond Jubilee grant				2,400		
<b>Approved Changes - Cabinet 9th July</b>						
Introduction of the Ward Improvement Scheme				(34,000)		
<b>Approved Changes - Cabinet 6th August</b>						
Car allowance adjustment				(20)		
<b>Approved Changes - Cabinet 5th November</b>						
Campus West development				21,250		
Campus West - conference income				(67,150)		
<b>Approved Changes - Cabinet 4th February</b>						
Vacant post in MGM and RBH				3,320		
Capital Charges - adjustment				154,290		
Support Services - adjustment				(53,750)		
Additional pension contribution				(79,410)		
<b>Variances savings / under spends</b>						
Utility savings						29,277
Campus West - Cleaning & general maintenance savings						17,543
Campus west - supplies & services						13,699
Ward Improvement Schemes						7,284
Sports & Youth Partnership - supplies & services						6,961
Campus west - Employee net costs (vacancy factor less under spend)						4,926
Museums - supplies & services						4,409
Finesse - increased payment, offset by utility savings						4,019
Policy and Culture earmarked reserves						3,774
Museums - general maintenance savings						3,091
Museums - Employee net costs (vacancy factor less under spend)						2,767
Campus west - additional income						91,476
<b>Variances overspends / income shortfalls</b>						
Campus west - Theatre costs						(45,923)
Campus west - film hire						(32,188)
Campus west - artiste fees						(17,940)
Sports & Youth partnerships - Employee net costs (vacancy factor plus over spend)						(2,279)
Responsive and Planned maintenance						(1,946)
<b>Non- Controllable costs</b>						
IAS 19 - changes in actuaries assumptions on current service costs						73,715
Net under spends on support cost recharges						50,441
Capital - Campus West revaluation loss £3.9m, Finesse revaluation loss £1.0m						(5,203,262)
				<b>(95,730)</b>		<b>(4,990,157)</b>

Director (Strategy & Development) - 2013-14 Period 12 variances

Head of Policy and Culture

Support Services

	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	1,115,200	1,177,480	1,169,310	(54,110)	1,127,154	50,326
Income	(103,350)	(108,810)	(108,810)	5,460	(110,093)	1,283
	<b>1,011,850</b>	<b>1,068,670</b>	<b>1,060,500</b>	<b>(48,650)</b>	<b>1,017,060</b>	<b>51,610</b>

Non- Controllable costs

IAS 19	(13,300)	(13,300)	(13,300)	0	(70,472)	57,172
Support Cost Recharges	210,620	215,750	215,750	(5,130)	253,033	(37,283)
Capital Charges	0	8,470	8,470	(8,470)	8,470	(0)
	<b>197,320</b>	<b>210,920</b>	<b>210,920</b>	<b>(13,600)</b>	<b>191,031</b>	<b>19,889</b>
	<b>1,209,170</b>	<b>1,279,590</b>	<b>1,271,420</b>	<b>(62,250)</b>	<b>1,208,092</b>	<b>71,498</b>

Virements (officer agreed budget transfers)

Transfer of computer consumables to Photocopying					170	
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Approved Changes - Cabinet 6th August

Reduction in car allowances					90	
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Approved Changes - Cabinet 4th February

Capital Charges - adjustment				(8,470)		
Support Services - adjustment				(5,160)		
Additional pension contribution				(57,050)		

Forecasted Outturn Changes

Performance & Strategy Unit savings					8,170	
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Variances savings / underspends

Customer Services - payments to contractors						25,160
Performance & Strategy Unit - net saving on supplies and services						11,654
Performance Improvement Projects						10,972
Employee net costs (vacancy factor less underspend)						2,209
Communications - net saving on supplies and services						1,616

Variances overspends / income shortfalls

None

Non- Controllable costs

IAS 19 - changes in actuaries assumptions on current service costs						57,172
Net overspends on support cost recharges						(37,283)
				<b>(62,250)</b>		<b>71,498</b>

## Chief Executive - 2013-14 Period 12 variances

## Chief Executive's Unit

DIRECT SERVICES	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	25,500	38,500	38,500	(13,000)	37,948	552
Income	0	0	0	0	0	0
	<b>25,500</b>	<b>38,500</b>	<b>38,500</b>	<b>(13,000)</b>	<b>37,948</b>	<b>552</b>
<b>Non- Controllable costs</b>						
IAS 19	0	0	0	0	0	0
Support Cost Recharges	620	690	690	(70)	674	16
Capital Charges	0	0	0	0	0	0
	<b>620</b>	<b>690</b>	<b>690</b>	<b>(70)</b>	<b>674</b>	<b>16</b>
	<b>26,120</b>	<b>39,190</b>	<b>39,190</b>	<b>(13,070)</b>	<b>38,622</b>	<b>568</b>
<b>Virements (officer agreed budget transfers)</b>						
Increased hardware costs to Resources				2,000		
<b>Approved Changes - Cabinet 5th November</b>						
Payment to New Barnfield Action Fund				(15,000)		
<b>Approved Changes - Cabinet 4th February</b>						
Support Services - adjustment				(70)		
<b>Variations savings / under spends</b>						
None						
<b>Variations overspends / income shortfalls</b>						
Corporate subscriptions						552
<b>Non- Controllable costs</b>						
Net under spends on support cost recharges						16
				<b>(13,070)</b>		<b>568</b>

## Chief Executive's Unit

Support Services	Original Budget 2013/14 £	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Variance to Original £	Actual 2013/14 £	Variance to Current £
<b>Controllable Costs</b>						
Expenditure	225,350	254,630	254,630	(29,280)	258,374	(3,744)
Income	(11,800)	(11,800)	(11,800)	0	(11,682)	(118)
	<b>213,550</b>	<b>242,830</b>	<b>242,830</b>	<b>(29,280)</b>	<b>246,692</b>	<b>(3,862)</b>
<b>Non- Controllable costs</b>						
IAS 19	(6,300)	(6,300)	(6,300)	0	(36,885)	30,585
Support Cost Recharges	30,140	31,060	31,060	(920)	36,793	(5,733)
Capital Cost Recharges	0	0	0	0	0	0
	<b>23,840</b>	<b>24,760</b>	<b>24,760</b>	<b>(920)</b>	<b>(92)</b>	<b>24,852</b>
	<b>237,390</b>	<b>267,590</b>	<b>267,590</b>	<b>(30,200)</b>	<b>246,600</b>	<b>20,990</b>
<b>Virements (officer agreed budget transfers)</b>						
Transfer of computer consumables to Photocopying				90		
<b>Approved Changes - Cabinet 6th August</b>						
Reduction in car allowances				450		
<b>Approved Changes - Cabinet 4th February</b>						
Support Services - adjustment				(930)		
Additional pension contribution				(29,810)		
<b>Variations savings / under spends</b>						
Net savings on supplies & services						7,541
<b>Variations overspends / income shortfalls</b>						
Employee net costs (vacancy factor plus overspend)						(11,403)
<b>Non- Controllable costs</b>						
IAS 19 - changes in actuaries assumptions on current service costs						30,585
Net overspends on support cost recharges						(5,733)
				<b>(30,200)</b>		<b>20,990</b>

Summary of Growth and Savings	2013/14	Position At		
	General Fund £	31st January	28th February	31st March
<b>Ongoing items</b>				
Total Growth	968,150	662,357	727,655	813,896
Total Savings	(1,878,430)	(1,439,099)	(1,570,631)	(1,803,944)
<b>Total Ongoing items</b>	<b>(910,280)</b>	<b>(776,742)</b>	<b>(842,976)</b>	<b>(990,049)</b>
<b>One-offs</b>				
Total Growth - one-offs	200,000	210,243	241,653	196,416
<b>Total</b>	<b>(710,280)</b>	<b>(566,499)</b>	<b>(601,323)</b>	<b>(793,633)</b>

Growth allocated to priorities (as per Budget Book pg139)	General Fund £	31st January	28th February	31st March
	<b>Priority 1</b>			
Our Community	83,250	21,460	23,600	25,750
<b>Priority 2</b>				
Our Environment	471,500	381,650	419,178	449,651
<b>Priority 3</b>				
Our Places	37,600	31,330	34,470	37,600
<b>Priority 4</b>				
Our Council	375,800	227,917	250,407	300,895
	<b>968,150</b>	<b>662,357</b>	<b>727,655</b>	<b>813,896</b>

Savings/Reductions allocated to priorities	General Fund £	31st January	28th February	31st March
	<b>Priority 1</b>			
Our Community	(432,280)	(242,790)	(268,320)	(404,430)
<b>Priority 2</b>				
Our Environment	(498,000)	(376,184)	(419,846)	(454,334)
<b>Priority 3</b>				
Our Places	(117,920)	(10,830)	(11,920)	(13,000)
<b>Priority 4</b>				
Our Council	(830,230)	(809,295)	(870,545)	(932,180)
	<b>(1,878,430)</b>	<b>(1,439,099)</b>	<b>(1,570,631)</b>	<b>(1,803,944)</b>

One-off Growth allocated to priorities	General Fund £	31st January	28th February	31st March
	<b>Priority 1</b>			
Our Community	10,000	2,830	2,830	7,613
<b>Priority 2</b>				
Our Environment	0	0	0	0
<b>Priority 3</b>				
Our Places	96,000	113,413	144,823	94,803
<b>Priority 4</b>				
Our Council	94,000	94,000	94,000	94,000
	<b>200,000</b>	<b>210,243</b>	<b>241,653</b>	<b>196,416</b>

Strategy & Development - Ongoing GROWTH items

Description	Corporate Promise	2013/14 £	Position At			Code	Comments
			31 Jan	28 Feb	31 Mar		
SD_PC_G1 Provision for an Attendant at KGV Pavilion	1	11,000	9,170	10,080	11,000	46068/6416	built into annual management fee for Finesse current income levels in line with the new budget
SD_PC_G2 Museum Service	1	8,750	7,290	8,020	8,750	82047/6410	
SD_PC_G5 Netcall	4	5,760	0	0	2,878	42004/7600	
SD_PC_G7 Campus West Development	1	42,500	0	0	0	46097/6400	
<b>Head of Policy &amp; Culture</b>		<b>68,010</b>	<b>16,460</b>	<b>18,100</b>	<b>22,628</b>		
SD_HC_G1 HMO mandatory licensing scheme	1	6,000	5,000	5,500	6,000	82002/6025	income exceeding budget
SD_HC_G2 Private Sector Housing Standards work	3	37,600	31,330	34,470	37,600	to offset various 1*/6025 & income to offset	Post filled
SD_HC_G3 Disabled Facilities Grant procurement	1	15,000	0	0	0	to offset	no longer required
<b>Head of Housing &amp; Community</b>		<b>58,600</b>	<b>36,330</b>	<b>39,970</b>	<b>43,600</b>		
SD_PLA_G1 Development Control - structure review	4	44,940	37,450	41,200	44,940	salary costs on 6013 (growth) offset by saving on 6012	new post has been filled
<b>Head of Planning</b>		<b>44,940</b>	<b>37,450</b>	<b>41,200</b>	<b>44,940</b>		
<b>TOTAL Ongoing GROWTH</b>		<b>171,550</b>	<b>90,240</b>	<b>99,270</b>	<b>111,168</b>		

Strategy & Development - One-off GROWTH items

Description	Corporate Promise	2013/14 £	Position At			Code	Comments
			31 Jan	28 Feb	31 Mar		
SD_PLA_OG1 Local Development Framework	3	90,000	108,610	140,020	90,000	46100/6012	Total budget £247,840
<b>Head of Planning</b>		<b>90,000</b>	<b>108,610</b>	<b>140,020</b>	<b>90,000</b>		
<b>TOTAL One-Off GROWTH</b>		<b>90,000</b>	<b>108,610</b>	<b>140,020</b>	<b>90,000</b>		

Strategy & Development - SAVINGS & Efficiencies

Description	Corporate Promise	2013/14 £	Position At			Code	Comments
			31 Jan	28 Feb	31 Mar		
SD_PLA_E1 Planning Fee income	4	(66,250)	(55,210)	(60,730)	(66,250)	82038/6013	New target exceeded by £8,154
SD_PLA_E2 Landscaping	2	(10,000)	(8,330)	(9,170)	(10,000)	50002, 24011/6082	
<b>Head of Planning</b>		<b>(76,250)</b>	<b>(63,540)</b>	<b>(69,900)</b>	<b>(76,250)</b>		
SD_PC_E1 Finesse efficiency savings over and above annual efficiency requirement in contract	1	(100,000)	0	0	(100,000)	46068/6416	remainder of saving in connection with former "Head of Community" post
SD_PC_E2 Management restructure - Head of Service residual impact	4	(25,460)	(25,460)	(25,460)	(25,460)	cost centre 7402	
SD_PC_E3 Policy and Communications	4	(15,000)	(12,500)	(13,750)	(15,000)	various codes	
SD_PC_E4 Finesse Efficiency Savings	1	(16,000)	(13,330)	(14,670)	(16,000)	46068/6416	
SD_PC_E6 WH Times rent Campus West	4	(8,000)	(7,125)	(7,125)	(7,125)	82402/6400	will not be achieved in 2013/14 (see SD_PC_G7 above)
SD_PC_E9 Campus West Development	1	(21,250)	0	0	0	82027/6403	
<b>Head of Policy &amp; Culture</b>		<b>(185,710)</b>	<b>(58,415)</b>	<b>(61,005)</b>	<b>(163,585)</b>		
SD_HC_E1 CCTV	1	(7,500)	(3,750)	(5,630)	(7,500)	46057/6608	
SD_HC_E2 Housing Needs restructure	1	(50,000)	(41,670)	(45,830)	(50,000)	60068/6204	
SD_HC_E3 HRA charges related - Call centre essential warden service.	1	(50,000)	(41,670)	(45,830)	(50,000)	48000/6437	
SD_HC_E4 JMC kitchen & Centre	1	(45,000)	(28,810)	(31,050)	(45,000)	salary cost reductions, and income improvement	
SD_HC_E7 General savings	1	(10,000)	(8,330)	(9,170)	(10,000)	various codes on 6025	
SD_HC_E5 Community bus service	1	(30,000)	(19,780)	(22,150)	(23,400)	85002/6451&82046/6477	
SD_HC_E6 LSP	1	(1,500)	(1,250)	(1,380)	(1,500)	salary costs/6604	
<b>Head of Housing &amp; Community</b>		<b>(194,000)</b>	<b>(145,260)</b>	<b>(161,040)</b>	<b>(187,400)</b>		
<b>TOTAL EFFICIENCIES</b>		<b>(455,960)</b>	<b>(267,215)</b>	<b>(291,945)</b>	<b>(427,235)</b>		



Finance & Operations Department - Ongoing **GROWTH** items

Description	Corporate Promise	2013/14 £	Position At			Code	Comments
			31 Jan	28 Feb	31 Mar		
CORP_G1 Superannuation increase	4	159,000	132,500	145,750	159,000	various cost ctrs, a/c 10006	new contribution rate commenced 1st April.
<b>Corporate</b>		<b>159,000</b>	<b>132,500</b>	<b>145,750</b>	<b>159,000</b>		
FO_ENV_G1 Recycling - reduction in paper income from sale of newspaper .	2	70,000	58,330	64,170	70,000	82613/6481	lower sale price commenced on 1st Dec 2012
FO_ENV_G10 PCN fines for non compliance with on-street parking	2	50,000	41,670	45,830	41,803	82003/6070	
FO_ENV_G11 IT improvements for Environment Services	2	8,500	0	1,288	1,288	42004/6486&42004/7401	income performing well
FO_ENV_G2 Less income for naming and numbering service	2	7,500	2,080	340	1,060	82063/6488	
FO_ENV_G3 Recycling AFM model	2	90,000	75,000	82,500	90,000	82008/6480 & 82008/6481	
FO_ENV_G4 Reduction in the waste transfer subsidy granted by Hertfordshire County Council	2	75,000	62,500	68,750	75,000	82008/6480 & 82008/6481	
FO_ENV_G5 Recycling - packaging consortium reduction in income	2	25,000	20,830	22,920	25,000	82612/6481	
FO_ENV_G6 Recycling - packaging consortium management fee	2	5,500	4,580	5,040	5,500	82612/6481	
FO_ENV_G7 Introduction of a borough wide Cardboard recycling scheme	2	40,000	33,330	36,670	40,000	50002/6481 & 82613/6481 various cost ctrs, ac	82002/82041
FO_ENV_G9 Car park income	2	100,000	83,330	91,670	100,000		
<b>Head of Environment</b>		<b>471,500</b>	<b>381,650</b>	<b>419,178</b>	<b>449,651</b>		
FO_RES_G1 Housing Benefit administration grant reduction	4	50,000	41,670	45,830	45,496	80004/6740	
FO_RES_G2 Revenue implication of capital scheme - Intrusion Detection System, which aims to safeguard the authority's IT system	4	3,000	0	0	0	42004/7711	
FO_RES_G3 Link to new capital programme - Mobile working Licence cost	4	10,000	3,500	3,500	3,500	42004/7711	
FO_RES_G4 Increased photocopying costs	4	8,000	6,000	7,330	8,000	47017/7713	
FO_RES_G8 Photocopying Print Management Software	4	6,000	5,957	5,957	5,957	42004/7711	
FO_RES_G12 Costs associated with office accommodation moves	4	75,100	840	840	31,124	46097/7720	
<b>Head of Resources</b>		<b>152,100</b>	<b>57,967</b>	<b>63,457</b>	<b>94,077</b>		
<b>TOTAL Ongoing GROWTH</b>		<b>782,600</b>	<b>572,117</b>	<b>628,385</b>	<b>702,728</b>		

Finance & Operations- **One-off GROWTH** items

Description	Corporate Promise	2013/14 £	Position At			Code	Comments
			31 Jan	28 Feb	31 Mar		
FO_ENV_OG1 Street Wardens Van adaptations	1	10,000	2,830	2,830	7,613	43009/6493	Facility now open
<b>Head of Environment</b>		<b>10,000</b>	<b>2,830</b>	<b>2,830</b>	<b>7,613</b>		
FO_RES_OG2 Weltech Centre - Hot desk facility	3	6,000	4,803	4,803	4,803	24035/6768	
<b>Head of Resources</b>		<b>6,000</b>	<b>4,803</b>	<b>4,803</b>	<b>4,803</b>		
FO_RES_OG1 Early Retirement Costs	4	94,000	94,000	94,000	94,000	14017/6775	
<b>Corporate</b>		<b>94,000</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>		
<b>TOTAL One-Off GROWTH</b>		<b>110,000</b>	<b>101,633</b>	<b>101,633</b>	<b>106,416</b>		

Finance & Operations - **SAVINGS & Efficiencies**

Description	Corporate Promise	2013/14 £	Position At			Code	Comments
			31 Jan	28 Feb	31 Mar		
CORP_E1 Essential Car User savings	4	(30,000)	(25,000)	(27,500)	(30,000)	a/c 30003, across the council	
CORP_E2 Utility Savings	4	(48,380)	(40,320)	(44,350)	(48,380)	various	
CORP_E4 Insurance provision trees	4	(25,000)	(20,830)	(22,920)	(25,000)	46002/6083	
CORP_E5 NNDR saving	4	(20,110)	(16,760)	(18,430)	(20,110)	various	
CORP_E6 Telephones - Vodafone	4	(7,280)	(6,070)	(6,670)	(7,280)	various	
CE_E1 Reduction in subscriptions costs	4	(7,900)	(6,580)	(7,240)	(7,900)	45003/6100	
<b>Corporate/ Chief Exec</b>		<b>(138,670)</b>	<b>(115,560)</b>	<b>(127,110)</b>	<b>(138,670)</b>		
FO_ENV_E1 Savings from reducing specification of Environmental services	2	(93,000)	(77,500)	(85,250)	(93,000)	50002/6420	
FO_ENV_E2 Use Street Wardens to provide dog service	2	(55,000)	(23,250)	(31,000)	(38,750)	50002/6484 50002/6480&50002/6481 & 50002/6420	arrangement started on 1st November
FO_ENV_E3 Serco contract savings £200k per annum	2	(200,000)	(166,670)	(183,330)	(200,000)	50002/6420	full extent not achieved due to higher costs being passed onto the Council unexpectedly
FO_ENV_E4 Civil Parking Enforcement service payments	2	(40,000)	(19,604)	(22,176)	(22,524)	50002/6070	
FO_ENV_E5 Cemetery charges	2	(9,000)	(7,500)	(8,250)	0	82063/6486	
FO_ENV_E6 Reduced maintenance on Alban Way	2	(5,000)	(4,170)	(4,580)	(4,060)	46091/6049	
FO_ENV_E7 HCC Agency reduce grounds maintenance payment	2	(3,000)	0	0	(3,000)	81130/6420	
FO_ENV_E8 TRO IT System	2	(13,000)	(10,830)	(11,920)	(13,000)	46087/6049	saving linked to a capital project
<b>Head of Environment</b>		<b>(418,000)</b>	<b>(309,524)</b>	<b>(346,506)</b>	<b>(374,334)</b>		
FO_RES_E1 Increased charges to HRA for external audit and debt management	2	(70,000)	(58,330)	(64,170)	(70,000)	85002/6721 & various others	
FO_RES_E2 Reduce planned and responsive maintenance	4	(30,000)	(25,000)	(27,500)	(30,000)	across the board	
FO_RES_E3 Reduction in External Audit Fees	4	(10,000)	(5,000)	(7,500)	(10,000)	46066/6721	
FO_RES_E4 Consultancy fees - valuation work for accounts and systems development	4	(10,000)	(8,330)	(9,170)	(10,000)	46080/7701	
FO_RES_E6 Discretionary Rate Relief reduced requirement	4	(6,000)	(5,000)	(5,500)	(6,000)	50007/6733	
FO_RES_E7 Increased charge to Trust for photocopying	4	(14,840)	(12,370)	(13,600)	(14,840)	85002/7713	
FO_RES_E8 Estates Income	4	(104,920)	(87,430)	(96,180)	(104,920)	various	
FO_RES_E10 Hosted Servers for South Bucks DC	4	(2,500)	0	0	(1,255)	82004/7711	
FO_RES_E15 Early Retirement Costs	4	(100,000)	(100,000)	(100,000)	(100,000)	14017/6775	
FO_RES_E20 Steria (extension of contract savings)	4	(130,350)	(108,630)	(119,490)	(130,350)	various	
FO_RES_E5 Transfer of General Fund Garages from Orchard to Agresso	4	(168,610)	(140,510)	(154,560)	(168,610)	46068&46097 on cc6759	
FO_RES_E14 Reduce Community Grant by £50k in 13/14	1	(55,800)	(46,500)	(51,150)	(55,800)	6762-6765	
FO_RES_E16 Savings from council tax payments due to the transfer of vacant Hatfield Town Centre properties to another entity	3	(10,000)	(8,330)	(9,170)	(10,000)	26001/6770	
FO_RES_E18 Weltech - Unit 31 conversion	3	(3,000)	(2,500)	(2,750)	(3,000)	82402/6768	
<b>Head of Resources</b>		<b>(716,020)</b>	<b>(607,930)</b>	<b>(660,740)</b>	<b>(714,775)</b>		
<b>TOTAL EFFICIENCIES</b>		<b>(1,272,690)</b>	<b>(1,033,014)</b>	<b>(1,134,356)</b>	<b>(1,227,779)</b>		

**Governance Department - Ongoing GROWTH items**

Description	Corporate Promise	2013/14 £	Position At			Code	Comments
			31 Jan	28 Feb	31 Mar		
GOV_GOV_G1 Land Charges	4	14,000	0	0	0	82040/6340	current income significantly above profile
<b>Head of Governance</b>		<b>14,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL Ongoing GROWTH</b>		<b>14,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Governance Department - SAVINGS & Efficiencies**

Description	Corporate Promise	2013/14 £	Position At			Code	Comments
			31 Jan	28 Feb	31 Mar		
GOV_GOV_E1 Local Borough Council Elections	4	(84,300)	(84,300)	(84,300)	(84,300)	cc6300 various a/c	
GOV_GOV_E2 Coins	4	(10,250)	(8,540)	(9,400)	(9,400)	42004/7306	
GOV_GOV_E3 Governance review	4	(10,000)	(8,330)	(9,170)	(10,000)	7307, salary costs	
<b>Head of Governance</b>		<b>(104,550)</b>	<b>(101,170)</b>	<b>(102,870)</b>	<b>(103,700)</b>		
GOV_PHP_E1 Management restructure - Environmental Health residual impact	1	(40,230)	(33,530)	(36,880)	(40,230)	6030, salary costs	
GOV_PHP_E2 Licensing income	1	(5,000)	(4,170)	(4,580)	(5,000)	82018/6040	
<b>Head of Public Health &amp; Protection</b>		<b>(45,230)</b>	<b>(37,700)</b>	<b>(41,460)</b>	<b>(45,230)</b>		
<b>TOTAL EFFICIENCIES</b>		<b>(149,780)</b>	<b>(138,870)</b>	<b>(144,330)</b>	<b>(148,930)</b>		

**BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31st March 2014 for CORPORATE BUDGETS**

Item	Risk Consideration	Head of Service	Full Year		Year to date				Action / comments	
			Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Year to date Current Budget £	Actual		Variance to year to date current budget		
						£	as % of Current budget 2013/14	Brackets = adverse		
								No brackets = favourable		
£	%	£	%							
Investment interest	This budget is affected by variations in interest rates and capital spending and receipts	Ka Ng	291,260	291,260	291,260	315,714	108.40%	24,454	8.40%	
Outside Printing	Concern expressed on unit costs, fourth year of new contract arrangements	Paul Underwood	176,670	176,670	176,670	147,531	83.51%	29,139	16.49%	
IT Consumables	Costs quickly spiral & can lead to budget pressures.	All	36,120	33,650	17,473	16,453	45.55%	1,020	5.84%	£8K underspend has been used to offset additional costs of photocopying
Car Allowances	Demand Led	All	137,630	137,680	127,122	117,319	85.24%	9,803	7.71%	
Salaries (General Fund) (excludes wages and other employee costs)	Members agree staffing structure, National Pay awards agreed after budget set.No control over costs like National Insurance Contributions	All	11,027,370	11,027,370	11,027,370	10,828,621	98.20%	198,749	1.80%	
Utilities - Electricity	Subjected to market influences although existing contract was renewed October 2012 through LASER group	All	374,980	374,980	374,980	321,979	85.87%	53,001	14.13%	
Utilities - Gas	Subjected to market influences, new contract renegotiated from October 2012. through LASER group	All	271,740	271,740	271,740	241,282	88.79%	30,459	11.21%	

**BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31st March 2014 for FINANCE & OPERATIONS**

Item	Risk Consideration	Head of Service	Full Year		Year to date					Action / comments
			Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Year to date Current Budget £	Actual		Variance to year to date current budget		
						£	as % of current budget 2013/14	Brackets = adverse		
								No brackets = favourable		
		£	%							
Housing Benefit Rent Allowances,	Private tenants including housing associations, current economic climate will effect caseload as will level of rents in this sector.	Ka Ng	(57,440)	(57,440)	(57,440)	3,310	(5.76%)	(60,750)	(105.76%)	
Housing Benefit Rent Rebates	Council House tenants - current economic climate will effect caseload as will rents level set by the Council	Ka Ng	(48,370)	(48,370)	(48,370)	(132,938)	274.83%	84,568	174.83%	
IT - Hardware & Software purchases & maintenance	Constant update of existing packages and increasing costs of maintenance.	Ka Ng	281,200	281,200	281,200	262,867	93.48%	18,333	6.52%	
Telephone Network Charges	New technology leading to increased costs. Usage control	Ka Ng	157,490	157,490	157,490	164,322	104.34%	(6,832)	(4.34%)	
Photocopier costs	Increased usage, additional copiers.	Ka Ng	57,040	57,040	57,040	63,141	110.70%	(6,101)	(10.70%)	£8K increase in budget from savings in computer consumables

**BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31st March 2014 for FINANCE & OPERATIONS**

Item	Risk Consideration	Head of Service	Full Year		Year to date					Action / comments
			Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Year to date Current Budget £	Actual		Variance to year to date current budget		
						£	as % of current budget 2013/14	Brackets = adverse		
								No brackets = favourable		
		£	%							
Recycling Credits & Sales Income	Variable budget based upon collection rates & commodity selling prices. Impact of ARRC on public.	Durk Reyner	871,800	871,800	871,800	881,403	101.10%	9,603	1.10%	
Recycling Contract Payments excluding Serco.	Variable budget based on collection rates & commodity selling prices	Durk Reyner	192,250	192,250	192,250	181,833	94.58%	10,417	5.42%	
Penalty Charge Notices - Income	Demand Led - income relation to contractors fees	Durk Reyner	215,000	215,000	215,000	223,197	103.81%	8,197	3.81%	
Penalty Charge Notices Contractors Fees	Variable budget due to demand & numbers of PCN's issued, impact of new contract, (Jan 2012)	Durk Reyner	308,220	308,220	308,220	325,744	105.69%	(17,524)	(5.69%)	
Parking Fee Income	Demand led, impact of ANPR system & competition from other providers.	Durk Reyner	1,193,050	1,193,050	1,193,050	1,259,787	105.59%	66,737	5.59%	
Season Ticket Income	Demand led	Durk Reyner	287,270	287,270	287,270	304,701	106.07%	17,431	6.07%	

**BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31st March 2014 for FINANCE & OPERATIONS**

Item	Risk Consideration	Head of Service	Full Year		Year to date					Action / comments
			Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Year to date Current Budget £	Actual		Variance to year to date current budget		
						£	as % of current budget 2013/14	Brackets = adverse		
								No brackets = favourable		
		£	%							
Estates - Rental Income	Estimates based upon 95% occupancy. Impact on revenue budget if economy goes into recession.	Ka Ng	2,046,440	2,130,430	2,046,440	2,158,526	105.48%	112,086	5.48%	
General Fund Garages - Income	Demand led - budget includes 5% void rate.	Ka Ng	2,102,510	2,102,510	2,102,510	2,164,613	102.95%	62,103	2.95%	
Weltech - Income	Effect of economical downturn - budget includes 20% void rate.	Ka Ng	378,790	378,790	378,790	374,691	98.92%	(4,099)	(1.08%)	Occupancy in March 81.64% - target is 80%
Planned Maintenance Programme	Delivery of the programme as priorities change.	Ka Ng	281,860	281,860	281,860	269,313	95.55%	12,547	4.45%	

**BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31st March 2014 for STRATEGY & DEVELOPMENT**

Item	Risk Consideration	Head of Service	Full Year		Year to date					Action / comments
			Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Year to date Current Budget £	Actual		Variance to year to date current budget		
						£	as % of current budget 2013/14	Brackets = adverse		
								No brackets = favourable		
		£	%							
Planning Fees Income	Demand Led	Tracy Harvey	485,410	485,410	485,410	493,574	101.68%	8,164	1.68%	Includes £107,500 b/fwd from 2012-13
Building Control Expenditure	Service is ring-fenced current balance is a deficit of £203k.	Tracy Harvey	384,030	384,030	384,030	338,994	88.27%	45,036	11.73%	
Building Control Income	Demand Led	Tracy Harvey	316,740	316,740	316,740	289,802	91.50%	(26,938)	(8.50%)	In 2012/13 our Building Control team processed 84% of all applications within the Borough
Planning Policy - Project expenditure	Incinerator appeal - spiralling legal costs	Tracy Harvey	228,800	228,800	228,800	218,226	95.38%	10,574	4.62%	
Planning Policy Local Development Framework	Unknown costs of enquiry consultation period extended Scheme costs extended to future years	Tracy Harvey	247,840	247,840	247,840	205,574	82.95%	42,266	17.05%	



**BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31st March 2014 for STRATEGY & DEVELOPMENT**

Item	Risk Consideration	Head of Service	Full Year		Year to date Current Budget £	Year to date				Action / comments
			Current Budget 2013/14 £	Forecasted Outturn 2013/14 £		Actual		Variance to year to date current budget		
						£	as % of current budget 2013/14	Brackets = adverse		
								£	%	
Campus West - Income	Demand led, affected by price weather & programme of events.	Paul Underwood	965,250	965,250	965,250	1,051,233	108.91%	85,983	8.91%	Rollercity and cinema performing well
Campus West Casual Wages	If staff are not multi-functional very easy to overspend in peak usage times.	Paul Underwood	236,540	236,540	236,540	247,149	104.48%	(10,609)	(4.48%)	Offset by vacancies in salaried posts
Campus West - Artiste & Film Hire	Programme of events to fulfil community expectations not necessarily to maximise income	Paul Underwood	71,500	71,500	71,500	121,627	170.11%	(50,127)	(70.11%)	
Campus West advertising & printing expenditure	To avoid excessive spending in a recession period, should reflect turnover.	Paul Underwood	105,000	105,000	105,000	108,482	103.32%	(3,482)	(3.32%)	Greater use of online publicity & social media to advertise events.
Shopperhopper Income	2013-14 price increase of 50%	Sian Chambers	37,860	37,860	37,860	31,257	82.56%	(6,603)	(17.44%)	
Jim McDonald Kitchen (income)	Meals only provided at one venue now, price consideration	Sian Chambers	44,500	44,500	44,500	47,434	106.59%	2,934	6.59%	

**BUDGET RISK and ACTIVITY MONITORING STATEMENT - as at 31st March 2014 for GOVERNANCE**

			Full Year		Year to date					
Item	Risk Consideration	Head of Service	Current Budget 2013/14 £	Forecasted Outturn 2013/14 £	Year to date Current Budget £	Actual		Variance to year to date current budget		Action
						£	as % of current budget 2013/14	Brackets = adverse No brackets = favourable		
								£	%	
Local Land Charges Income	Demand led - Currently housing market in recession.	Andy Cremer	101,300	101,300	101,300	109,638	108.23%	8,338	8.23%	
Postal Charges	Prices governed by PO new pricing policies on size & weight impacted on the authority	Andy Cremer	204,060	204,060	204,060	185,000	90.66%	19,060	9.34%	
Legal Services - Books & periodicals	Continuous update of legal publications	Andy Cremer	30,500	30,500	30,500	16,763	54.96%	13,737	45.04%	

Rechargeable Works Resources - Account code 93014  
Balance Sheet - Cost Centre 9000  
From Period 201401 to 201416

Project	Description	Responsible Officer	Opening Balance £	Actual Spend £	Commitments £	Closing Balance £
RX015	Digswell Nursery - Gas	Kettle, Pam	909.58	1,346.25	0.00	2,255.83
RX016	Panshanger CC - Gas	Kettle, Pam	0.00	684.69	0.00	684.69
RX018	Welwyn CC - Gas	Kettle, Pam	(529.80)	2,006.83	0.00	1,477.03
RX072	Steria Printing Costs	Cantel, Farhad	720.00	(720.00)	0.00	0.00
RX079	36 Town Centre	Storey, Mike	621.62	184.64	0.00	806.26
RX081	40 Town Centre - Utilities	Storey, Mike	(0.00)	1,782.70	0.00	1,782.70
RX092	22 Fiddlebridge Industrial Estate Repossession	Storey, Mike	0.00	200.00	0.00	200.00
RX097	Fire detection equipment 3 to 7 Town Centre	Storey, Mike	1,905.44	(1,905.44)	0.00	0.00
RX104	Dilapidation work at Gosling	Storey, Mike	5,631.28	(5,631.28)	0.00	0.00
RX105	Litigation Costs - 65 Moors Walk	Sampson, Geoff	3,600.00	0.00	0.00	3,600.00
RX107	Repossession costs 3b Town Centre	Storey, Mike	0.00	325.00	0.00	325.00
RX111	Boiler flues at Queensway House	Storey, Mike	0.00	(8,354.00)	0.00	(8,354.00)
RX112	Finesse recharges	Cantel, Farhad	0.00	74.24	0.00	74.24
RX113	Panshanger Community Hall Lease Renewal	Storey, Mike	0.00	9,125.00	0.00	9,125.00
RX115	Repossession of 77a Town Centre, Hatfield	Storey, Mike	0.00	275.38	0.00	275.38
RX116	The Arcade Canopy work	Storey, Mike	0.00	655.00	0.00	655.00
RX117	Re-possession 28 Town Centre, Hatfield	Storey, Mike	0.00	366.38	0.00	366.38
RX119	Flood at Queensway House Feb 14	Graham Meikle	0.00	6,238.50	0.00	6,238.50
<b>93014 TOTAL</b>			<b>12,858.12</b>	<b>6,653.89</b>	<b>0.00</b>	<b>19,512.01</b>

Rechargeable Works Civil - Account code 93016  
Balance Sheet - Cost Centre 9000  
From Period 201401 to 201416

Project	Description	Responsible Officer	Opening Balance £	Actual Spend £	Commitments £	Closing Balance £
RR417	Ellenbrook Experimental Traffic Orders	Reyner, Durk	(3,660.42)	0.00	0.00	(3,660.42)
RR422	Decrim Parking HCC	Reyner, Durk	(5,953.12)	345.00	0.00	(5,608.12)
RR433	Salisbury Square cleanup	Reyner, Durk	(1,290.16)	0.00	0.00	(1,290.16)
<b>93016 TOTAL</b>			<b>(10,903.70)</b>	<b>345.00</b>	<b>0.00</b>	<b>(10,558.70)</b>

Rechargeable Works Public Health & Protection - Account code 93017  
Balance Sheet - Cost Centre 9000  
From Period 201401 to 201416

Project	Description	Responsible Officer	Opening Balance £	Actual Spend £	Commitments £	Closing Balance £
RH003	M3 51457	Long, Nick	0.00	10,718.00	0.00	10,718.00
RH004	Stanborough overtime	Long, Nick	0.00	1,852.28	0.00	1,852.28
<b>93017 TOTAL</b>			<b>0.00</b>	<b>12,570.28</b>	<b>0.00</b>	<b>12,570.28</b>

Rechargeable Works Housing - Account code 93018  
Balance Sheet - Cost Centre 9000  
From Period 201401 to 201416

Project	Description	Responsible Officer	Opening Balance £	Actual Spend £	Commitments £	Closing Balance £
RO734	72 Stockbreach Road - Fire Damage	Awotesu, Made	0.00	11,364.67	0.00	11,364.67
RO735	34 Dellfield Road, Explosion Damage	Awotesu, Made	0.00	9,233.87	0.00	9,233.87
RO736	8 Furrowfield - Fire March 13	Awotesu, Made	0.00	25,266.32	0.00	25,266.32
<b>93018 TOTAL</b>			<b>0.00</b>	<b>45,864.86</b>	<b>0.00</b>	<b>45,864.86</b>

Rechargeable Works Policy & Culture - Account code 93019  
Balance Sheet - Cost Centre 9000  
From Period 201401 to 201416

Project	Description	Responsible Officer	Opening Balance £	Actual Spend £	Commitments £	Closing Balance £
RA040	Serco Civic Awards Sponsorship 07	Paul Underwood	(1,111.22)	1,111.22	0.00	0.00
RA041	Go East Contest CP Projects	Paul Underwood	0.03	(0.03)	0.00	(0.00)
<b>93019 TOTAL</b>			<b>(1,111.19)</b>	<b>1,111.19</b>	<b>0.00</b>	<b>(0.00)</b>

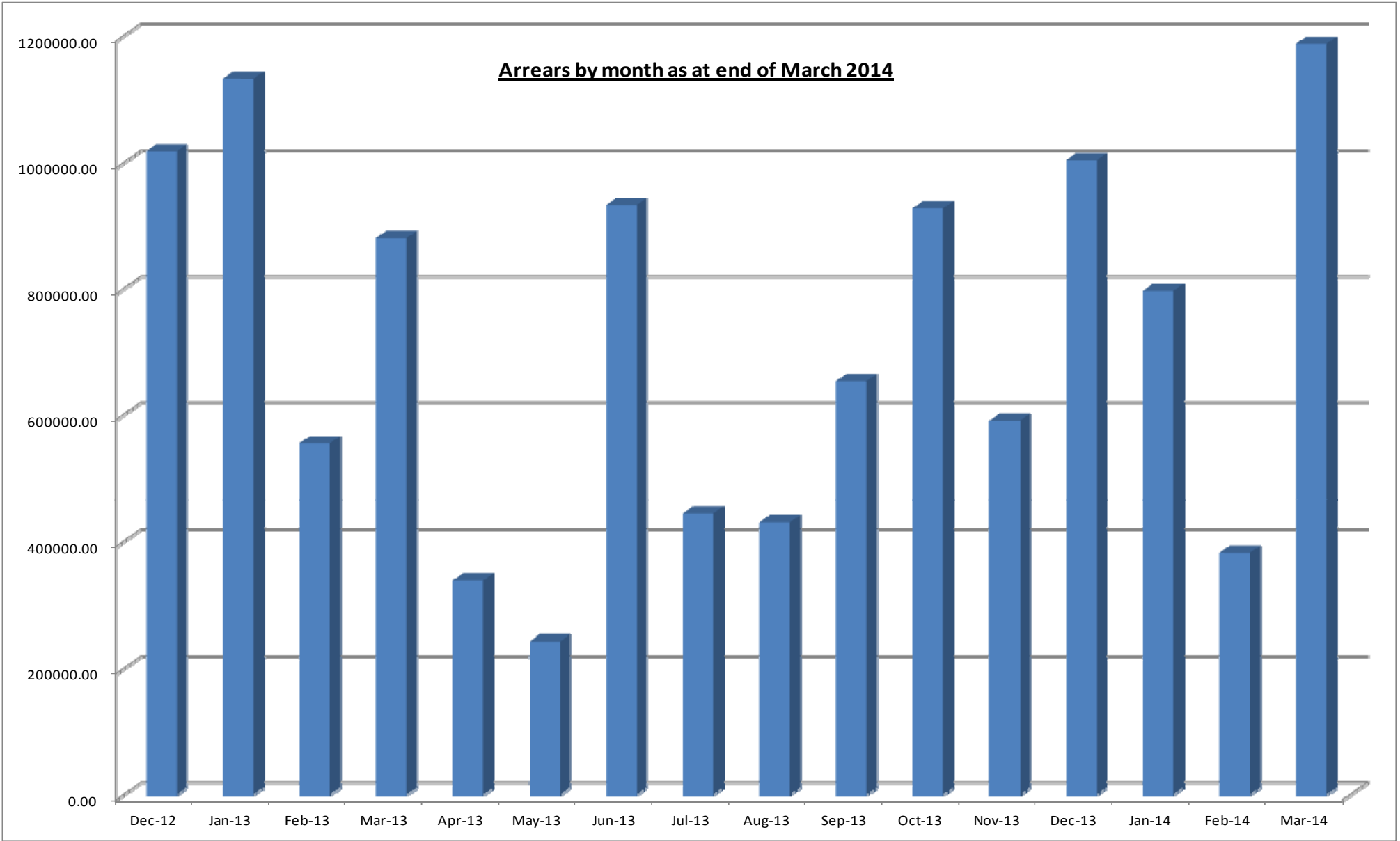
Rechargeable Works Housing & Community - Account code 93020  
Balance Sheet - Cost Centre 9000  
From Period 201401 to 201416

Project	Description	Responsible Officer	Opening Balance £	Actual Spend £	Commitments £	Closing Balance £
RH002	Warm Homes & Healthy People	Long, Nick	(2,692.52)	(1,716.63)	0.00	(4,409.15)
<b>93020 TOTAL</b>			<b>(2,692.52)</b>	<b>(1,716.63)</b>	<b>0.00</b>	<b>(4,409.15)</b>

Rechargeable Works Environmental - Account code 93024  
Balance Sheet - Cost Centre 9000  
From Period 201401 to 201416

Project	Description	Responsible Officer	Opening Balance £	Actual Spend £	Commitments £	Closing Balance £
RA029	Extra Services for University of Hertfordshire	Conway, Chris	(466.56)	466.56	0.00	(0.00)
<b>93024 TOTAL</b>			<b>(466.56)</b>	<b>466.56</b>	<b>0.00</b>	<b>(0.00)</b>
<b>GRAND TOTAL</b>			<b>(2,315.85)</b>	<b>65,295.15</b>	<b>0.00</b>	<b>62,979.30</b>

**Arrears by month as at end of March 2014**



Arrears by department at 31 March 2014

Dept(T)	1-30 Days Overdue	31-60 Days Overdue	61-90 Days Overdue	91-365 Days Overdue	365 Days Overdue	Total Outstanding
Community & Environmental Services	250.00	0.00	10,000.00	0.00	0.00	10,250.00
Environmental Health	1,639.45	5,366.56	823.00	427.60	541.87	8,798.48
Planning Department	1,200.00	970.88	0.00	1,416.72	0.00	3,587.60
Parking Services	150.00	1,137.50	25.00	75.00	0.00	1,387.50
Allotments/Landscape & Ecology	93,085.24	0.00	6.81	-80.97	0.00	93,011.08
Contract Services/Recycling	219,163.68	19,191.41	1,664.44	4,429.18	45.00	244,493.71
Housing & Community	17,208.09	1,936.80	556.20	1,327.37	0.00	21,028.46
Community Care	1,953.73	374.94	0.00	0.00	0.00	2,328.67
Campus West Entertainment	59,201.10	97.50	0.00	-642.00	3,570.00	62,226.60
Mill Green Museum	2,826.00	-3.50	0.00	0.00	0.00	2,822.50
Accounting Services	68,664.25	-4,172.16	0.00	1,494.52	11,037.55	77,024.16
Financial Management	222,430.54	6,750.73	0.00	0.00	0.00	229,181.27
Shops/Leases/Units/garages	353,677.78	1,958.27	70.72	35,367.04	20,705.96	411,779.77
Insurance	0.00	0.00	-25.47	5,360.90	0.00	5,335.43
Piper Alarm	13,418.91	33.88	0.00	66.62	0.00	13,519.41
Weltech Business Centre	497.86	0.00	0.00	-50.38	0.00	447.48
General fund garages	139,591.98	-1,165.38	-465.38	18,613.45	18,453.86	175,028.53
	<b>1,194,958.61</b>	<b>32,477.43</b>	<b>12,655.32</b>	<b>67,805.05</b>	<b>54,354.24</b>	<b>1,362,250.65</b>

**Environmental Health**

541.87

4 with legal

**Contract Services/Recycling**

45.00

paid

**Campus West**

3,570.00

1 with legal

**Accounting Services**

Mortgage Rescue scheme

3,400.04

3 payplans in place

Car loans

7,637.51

2 payplans in place

**11,037.55**

**Shops/Leases/Units/garages**

Ground rents

453.05

no payment plans

garages

510.20

1 pay plan in place

shops/units

13,996.51

10 legal or payplans

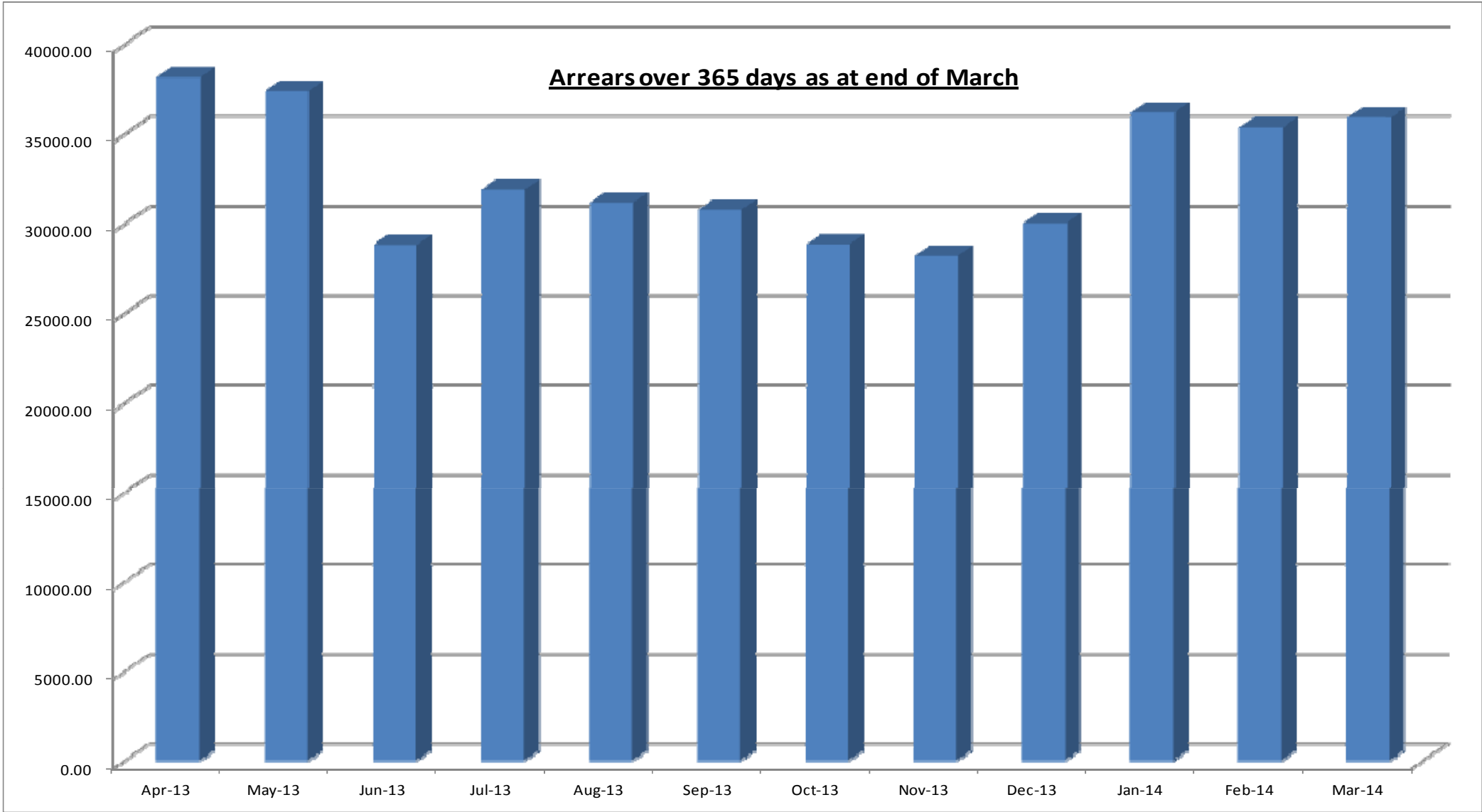
dilaps

5,746.20

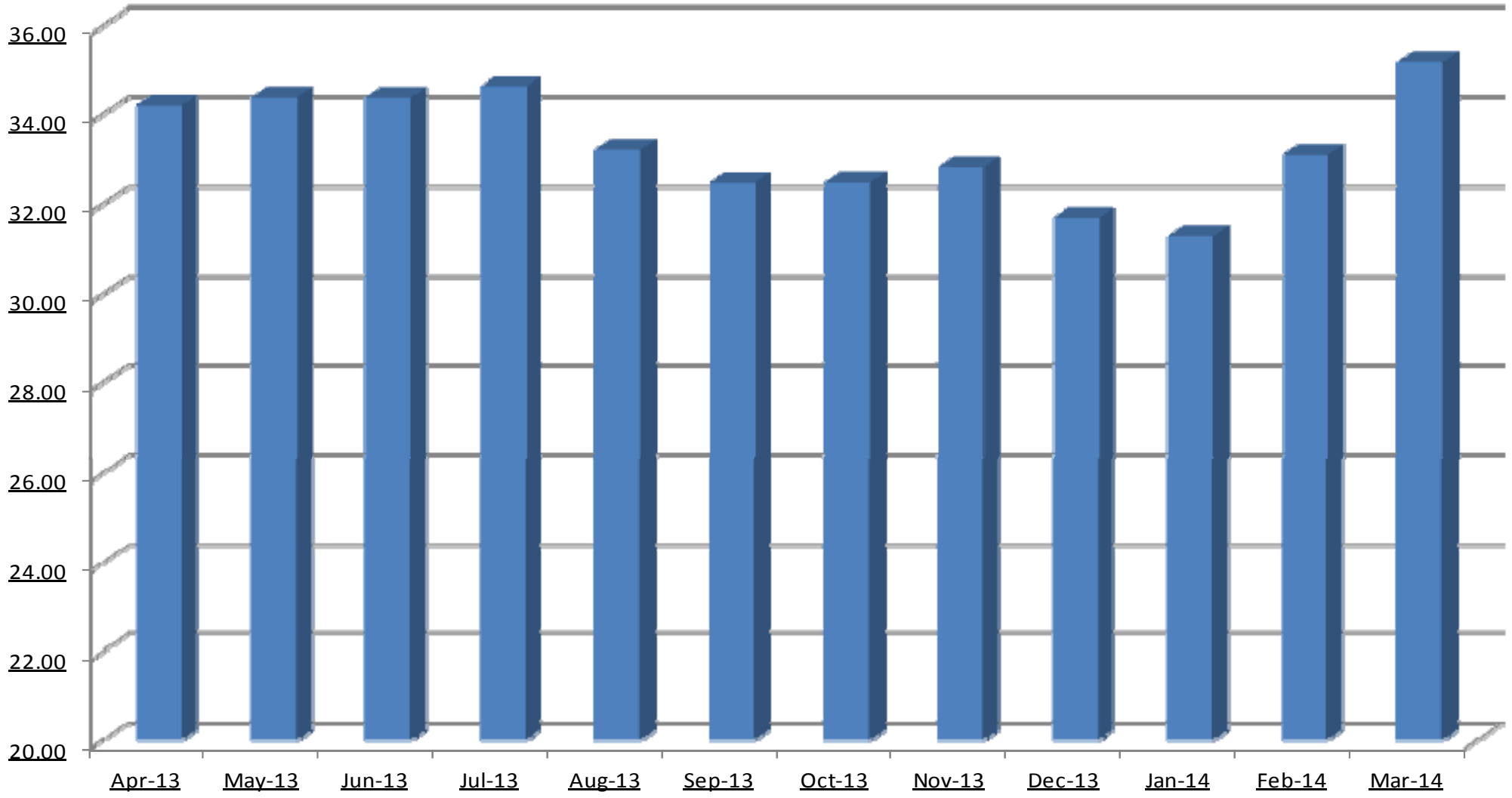
1 pay plan in place

**20,705.96**

**Arrears over 365 days as at end of March**



### Rolling Debtor Days



Welwyn Hatfield Borough Council  
Housing Revenue Account

Outturn 2013/14

Original Budget £	Description	Year to Date			
		Current Budget £	Actual to Date £	Variance to Original £	Variance to Current £
46,027,650	Dwelling Rents	45,733,970	45,709,821	(317,829)	(24,149)
432,050	Non Dwelling Rents	409,160	406,299	(25,751)	(2,861)
665,840	Charges for Services and Facilities	658,570	689,730	23,890	31,160
530,300	Leaseholders Charges for Services	610,520	653,958	123,658	43,438
22,910	Contributions towards Expenditure	22,910	22,910	0	0
632,940	Supporting People Contribution	632,940	634,163	1,223	1,223
5,000	De Minimis Receipts	7,000	1,865	(3,135)	(5,135)
5,000	Non Fixed Asset Capital Receipts	5,000	2,628	(2,372)	(2,372)
<b>48,321,690</b>	<b>Total Income</b>	<b>48,080,070</b>	<b>48,121,375</b>	<b>(200,315)</b>	<b>41,305</b>
3,646,850	Supervision and Management	3,393,270	3,184,936	461,914	208,334
4,464,870	Special Services	4,333,500	4,259,654	205,216	73,846
10,000,000	Depreciation (Tfr to Major Repairs & Reserve)	10,000,000	10,215,503	(215,503)	(215,503)
0	Revaluation Loss / (Gain)	(30,293,000)	(9,178,669)	9,178,669	(21,114,331)
44,670	Debt Management Costs	44,670	44,670	0	0
10,295,550	Repairs and Maintenance	10,375,570	10,237,002	58,548	138,568
397,070	Rents, Rates, Taxes and Other Charges	448,890	402,879	(5,809)	46,011
1,993,000	(Gain) or Loss on Disposals	2,190,000	2,293,326	(300,326)	(103,326)
0	Capital grants and contributions receivable	(95,190)	(95,195)	95,195	5
750,000	Increase in Provision for Bad Debts	250,000	206,179	543,821	43,821
<b>31,592,010</b>	<b>Total Expenditure</b>	<b>647,710</b>	<b>21,570,284</b>	<b>10,021,726</b>	<b>(20,922,574)</b>
463,530	HRA share of Corporate and Democratic Core	463,530	463,530	0	0
<b>(16,266,150)</b>	<b>Net Cost of Services</b>	<b>(46,968,830)</b>	<b>(26,087,561)</b>	<b>9,821,411</b>	<b>(20,881,269)</b>
	<b>Less Interest and Non-Statutory Items:</b>				
(5,000)	Non Fixed Asset Capital Receipts Reversal	(5,000)	(2,628)	(2,372)	(2,372)
1,993,000	Reversal of Gain or Loss on Disposal	2,190,000	2,293,326	(300,326)	(103,326)
0	Capital grants and contributions receivable	(95,190)	(95,195)	95,195	5
(6,704,120)	Interest Payable and Similar Charges	(6,696,410)	(6,696,414)	(7,706)	4
95,650	Interest Receivable	95,650	97,952	(2,302)	(2,302)
(8,900,000)	Transfer to Reserves- Capital Adjustment Account	(8,900,000)	(8,900,000)	0	0
(3,000,000)	Revenue Contribution to Capital	(3,000,000)	(858,120)	(2,141,880)	(2,141,880)
(512,000)	Depreciation from MRA	(512,000)	(296,497)	(215,503)	(215,503)
0	Revaluation Loss	(30,293,000)	(9,178,670)	9,178,670	(21,114,330)
<b>(17,032,470)</b>		<b>(47,215,950)</b>	<b>(23,636,247)</b>	<b>6,603,777</b>	<b>(23,579,703)</b>
<b>(766,320)</b>	<b>Surplus / (Deficit)</b>	<b>(247,120)</b>	<b>2,451,314</b>	<b>3,217,633.94</b>	<b>2,698,434</b>
<b>8,388,351</b>	<b>Opening HRA Operating Balance</b>	<b>8,817,298</b>	<b>8,817,298</b>	<b>428,947</b>	<b>0</b>
<b>(766,320)</b>	<b>In-year Surplus / (Deficit)</b>	<b>(247,120)</b>	<b>2,451,314</b>	<b>3,217,634</b>	<b>2,698,434</b>
<b>7,622,031</b>	<b>Closing HRA Operating Balance</b>	<b>8,570,178</b>	<b>11,268,612</b>	<b>3,646,581</b>	<b>2,698,434</b>
<b>Current budget changes</b>					
Dwelling rents					
Loss of rents as higher levels of sale of properties					
					(294,000)
Non dwelling rents					
Garage rent adjustment of original budget projections					
			(14,000)		
Commercial properties rents					
			(9,000)		(23,000)
Leaseholders charges					
					80,000
Other net income variance					
					(5,000)
Supervision and management					
Savings on Trust fee					
			243,000		
Other net variances					
			11,000		254,000
Special services					
Savings on Trust fee					
			90,000		
Saving on adhoc works based on current level of spend					
			40,000		
Other net variances					
			1,000		131,000
Repairs and maintenance					
Gas servicing overspend					
			(260,000)		
Savings on non-Mears maintenance budgets					
			81,000		
Council share of Mears responsive repairs efficiency savings					
			150,000		
Contribution towards Brickwall cottages works					
			(85,000)		
Savings on Trust fee					
			34,000		(80,000)
Rents, rates, taxes and other charges					
Insurance premium and excess higher than budgeted					
					(39,000)
Council tax increase on void properties					
					(13,000)
Decrease in provision for baddebts due to delay in welfare reforms					
					500,000
Interest payable					
					8,000
Balances brought forward based on 2012/13 accounts					
					429,000
					<b>948,000</b>



Part I  
 Item No: 0  
 Main author: Tracy Fortune  
 Executive Member: Cllr Alan Franey  
 All Wards

**WELWYN HATFIELD BOROUGH COUNCIL  
 CABINET – 7 JULY 2014  
 REPORT OF THE DIRECTOR (FINANCE AND OPERATIONS)**

**2013/14 CAPITAL OUTTURN**

**1 Executive Summary**

1.1 To provide the Council with information on the capital outturn expenditure and year end capital funds position. On June 17<sup>th</sup> 2014 cabinet agreed the Determination of Capital Expenditure 2013/14 report.

1.2 In summary the budget and outturn expenditure position is as follows:

<b>Capital Expenditure</b>	<b>Original Budget 2013/14</b>	<b>Current Budget 2013/14</b>	<b>Outturn 2013/14</b>	<b>% Of Current Budget</b>
	<b>£M</b>	<b>£M</b>	<b>£M</b>	<b>%</b>
General Fund Schemes	13.908	6.767	6.573	97
Housing (MRA)	10.827	9.975	9.755	98
<b>TOTAL</b>	<b>24.735</b>	<b>16.742</b>	<b>16.328</b>	<b>98</b>

Housing (MRA) includes : MEARS contract, Housing recharges other MRA funded schemes and works done on Queensway house.

The current budget includes the reduction of the re profiled budgets at P6, and approved roll forwards into 2014/15 (approved Cabinet 8<sup>th</sup> April 2014 and adjustments Cabinet 17<sup>th</sup> June 14).

Appendices are attached to this report which give detailed information about spend and funding of capital expenditure.

Appendix A – Summary of Capital expenditure

Appendix B – Detail of Capital expenditure by scheme

Appendix C – Capital Receipts and Reserves

Appendix D – Prudential Indicators

Appendix E – Determination of Capital 2013/14

## **2 Recommendation(s)**

- 2.1 Members are asked to note the overall position on capital spending, and the funding position.
- 2.2 Members are also asked to approve the Determination of Funding of Capital Expenditure 2013/14 as contained in appendix E.

## **3 Financial Implications**

- 3.1 Financial risks associated with the capital budgets are contained in this report.

## **4 Link to Corporate Priorities**

- 4.1 I confirm that the subject of this report is linked to the Council's Corporate Priority "My Council", and specifically to the achievement of "minimising the level of council tax by delivering value for money services". Individual capital schemes are also linked to the Council's corporate priorities.

## **5 Legal Implication(s)**

- 5.1 There are no direct legal implications arise from this report. However, virtually all projects will require legal input into procurement and contractual documentation.

## **6 Climate Change Implication(s)**

- 6.1 There are no climate change implications inherent in this report.

## **7 Risk Management**

- 7.1 Financial risks associated with the capital programme are:
- Receipts are received in the expected year and at the expected amount. If this does not happen the implications on reserve levels need to be assessed for their impact now and in the future
  - Accurate costing of schemes and spending at the anticipated level, under spending is as bad as overspending. Implications of opportunity cost; what other schemes could have happened or have to be cancelled or moved to future years
  - Impact on level of reserves and associated amount of investment interest earned that supports the revenue budgets
- 7.2 Regular monitoring and reporting of the capital budget and funding are an important part of mitigating these risks.
- 7.3 A formal risk assessment has not been prepared in relation to the details in this report.

## 8 Explanation

### 8.1 General Fund Schemes

At outturn, £6.573M has been spent against a current budget of £6.767M. This leaves an under spend of £0.194M in the year.

#### Main reasons for variance:

#### Disabled Facility Grants/Loans had an under spend of £0.354M.

Disabled Facilities Grants are a mandatory function, but demand led. Budgets are set taking account of demand and expenditure over previous years.

The amount of grant applications have been lower than anticipated, as have applications for our discretionary pot.

#### Goldings House Flat refurbishments over spent by £0.176M

There were two additional flats refurbished and sold in 2013/14 than originally expected. This over spend on refurbishment costs is offset by additional capital receipts for the sale of the flats.

Listed are some of the major schemes that happened in 2013/14

- £0.664M was spent on the Campus East extension project. This was mainly for professional and design fees. The remaining budget of £3.857M has been rolled forward into 2014/15 when the building works will take place.
- £1.123M has been spent on the Chantry Lane Chalk Mines scheme. This scheme is fully funded by the Homes Community Agency. The costs have been for professional fees and ground investigation works.
- 0.392M has been spent on the refurbishment of Campus West leisure facility. The expenditure has been for professional, design and architect fees. The remaining budget of £0.208M has been rolled forward into 2014/15 along with the re profiled budget of £1.090M.
- £1.311M spent on the purchase of six affordable housing properties on the social housing scheme. The Council has entered into an agreement, as proposed by the Secretary of State for Communities and Local Government, to allow the Council to retain receipts from the new Right to Buy rules and invest the allowed receipts in delivery of new affordable homes.
- £0.260M was spent against a budget of £0.614M Improvement Grants for Housing Assistance. The grants budget is based on the pattern of demand from previous years to ensure we meet our statutory obligation to provide disabled facilities grants. It is demand led and so the actual expenditure fluctuates depending on the number of referrals received.

The capital expenditure in the year met the objectives and priorities set out in the council's Corporate Plan and Medium Term Financial Strategy.

**See Appendix B for details**

8.2 Housing (Major Repairs Account)

The current budget is £9.975M and the outturn is £9.755M giving a slight under spend of £0.220M. The major repairs are fully funded from the Major Repairs Allowance.

8.3 Capital Receipts and Reserves.

The opening balance of capital funds available at 1 April 2013 was £21.406M.

	<b>Outturn 2013/14</b>
	<b>£M</b>
<b>Opening Balance</b>	<b>21.4</b>
<b>Capital Receipts</b>	25.7
<b>Less Payment to Government re Pooled Receipts</b>	1.4
<b>Less Capital Expenditure</b>	16.3
<b>Closing Balance</b>	<b>29.4</b>

During the year £25.7M gross receipts were received.

£6.2M Ring fenced housing receipts to support the One for One housing reinvestment scheme (to be spent over three years), and £3.3M for Housing Attributable Debt.

£3.3M was received from government grants, contributions and principal loan repayments.

The Major Repairs Reserve is ring fenced to Housing Landlord Schemes only. In year £10.5M allowance was received.

£2.4M from sales of General Fund assets.

See **Appendix C** for detail.

Name of author	Tracy Fortune
Title	Financial Accountant
Date	18 June 2014

Background papers

Capital Budget Roll Forward report 2014/15 - 8th April 2014 Cabinet.

Adjustment to Capital Budget Roll Forward report - 17th June 2014 Cabinet

Capital Determination of Funding report 2012/13 - 17th June 2014 Cabinet.

**CAPITAL OUTTURN SUMMARY 2013/14**

Description	Original Budget 2013/14	Approved Roll Forwards from 12/13	Current Budget 2013/14	Actual to Date	Variance to Current Budget	% of Current Budget Spent
	£	£	£	£	£	£
Director (Finance and Operations)	9,332,740	1,497,330	2,849,020	2,800,568	48,452	98%
Director (Strategy and Development)	4,552,920	2,267,640	3,899,470	3,688,655	210,815	95%
<b>TOTAL Capital Spend</b>	<b>13,885,660</b>	<b>3,764,970</b>	<b>6,748,490</b>	<b>6,489,223</b>	<b>259,267</b>	
Trust Managed Services	<b>10,501,040</b>	<b>1,330,090</b>	<b>9,605,730</b>	<b>9,399,081</b>	<b>206,649</b>	98%
<b>TOTAL MRA Capital Spend</b>	<b>10,501,040</b>	<b>1,330,090</b>	<b>9,605,730</b>	<b>9,399,081</b>	<b>206,649</b>	
Director (Finance and Operations)	22,020	0	22,020	83,280	(61,260)	378%
Director (Strategy and Development)	326,100	0	366,100	356,848	9,252	97%
<b>TOTAL Recharges</b>	<b>348,120</b>	<b>0</b>	<b>388,120</b>	<b>440,128</b>	<b>(52,008)</b>	
<b>TOTAL Capital Spend including central recharges</b>	<b>24,734,820</b>	<b>5,095,060</b>	<b>16,742,340</b>	<b>16,328,432</b>	<b>413,908</b>	<b>98%</b>
<b>TOTAL</b>	<b>24,734,820</b>	<b>5,095,060</b>	<b>16,742,340</b>	<b>16,328,432</b>	<b>413,908</b>	

Capital Project	Project description	Original Budget 2013/14 £	Approved Rolled Forwards from 2012/13 £	Current Budget 2013/14 £	Amount £	Final Variance to Current Budget £	Comments on major variances
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## 2013/14 CAPITAL OUTTURN by Director

## Director (Finance and Operations)

C0525	Hosted E Payments Service software (REFCUS)	0	0	0	2,744	(2,744)	
C999C	Central Recharges Capital	7,330	0	7,330	0	7,330	
C999C	Central Recharges Capital	6,750	0	6,750	0	6,750	
C999C	Central Recharges Capital	7,940	0	7,940	0	7,940	
<b>Total Finance Manager</b>		<b>22,020</b>	<b>0</b>	<b>22,020</b>	<b>2,744</b>	<b>19,276</b>	
C0496	Mobile/Wireless Technology	0	0	0	1,800	(1,800)	
C0526	Intrusion Detection System (Hardware)	0	30,000	30,000	30,000	0	
C0529	Multi Functional Devices replacement 13/14	12,000	0	12,000	11,918	82	
C0543	New Hardware (servers, storage area network enclosure, back u	85,000	0	29,500	29,267	233	
C0572	Upgrade to Exchange 2013 (Software)	35,000	0	35,000	35,194	(194)	
C0576	Capital Software Upgrade Council Tax and NNDR	0	0	38,000	37,500	500	
C0577	Capital Software Upgrade Benefits	0	0	38,000	37,500	500	
<b>Total Client Support Services Manager</b>		<b>132,000</b>	<b>30,000</b>	<b>182,500</b>	<b>183,178</b>	<b>(678)</b>	
C0159	Garage Renovations	350,000	50,000	0	0	0	
C0270	Highview Shops	0	0	0	949	(949)	
C0270	Highview Shops	155,000	100,000	14,020	12,424	1,596	
C0272	RES Property Data base	0	9,380	9,380	(4,000)	13,380	Order raised but goods/services not yet delivered so budget will be r/fwd into 2014/15
C0353	MGM Sluice enhancement	0	0	0	860	(860)	
C0353	MGM Sluice enhancement	0	50,000	5,640	6,686	(1,046)	
C0382	HSC Replace covering to main roof & column protection	0	0	0	996	(996)	
C0382	HSC Replace covering to main roof & column protection	0	50,000	50,000	49,924	76	
C0452	HTC Regeneration Legal & Consultancy Fees	0	0	0	4,176	(4,176)	
C0452	HTC Regeneration Legal & Consultancy Fees	0	0	0	3,786	(3,786)	
C0452	HTC Regeneration Legal & Consultancy Fees	0	0	0	39	(39)	
C0452	HTC Regeneration Legal & Consultancy Fees	150,000	18,440	133,400	133,400	0	
C0497	HTC Unit Refurbishments	0	0	0	935	(935)	
C0497	HTC Unit Refurbishments	50,000	7,040	132,040	135,142	(3,102)	
C0498	HTC Acquisitions (Growth Fund Detrm Fund)	0	722,540	58,920	58,920	0	
C0499	HTC Regeneration Phase 2 (sainsburys receipt funded)	1,944,440	0	0	0	0	
C0506	Cathodic protection at Hunters Bridge car park	0	31,250	0	0	0	
C0510	CE Offices	0	0	0	53,941	(53,941)	Central Capital recharges
C0510	CE Offices	0	0	0	2,584	(2,584)	
C0510	CE Offices	4,353,650	97,000	575,900	575,900	0	
C0510	CE Offices	0	0	88,410	88,410	0	
C0511	Salisbury Square redevelopment	0	0	0	403	(403)	

Capital Project	Project description	Original Budget 2013/14 £	Approved Rolled Forwards from 2012/13 £	Current Budget 2013/14 £	Amount £	Final Variance to Current Budget £	Comments on major variances
C0511	Salisbury Square redevelopment	0	0	24,600	23,447	1,153	
C0512	Campus East (new building) new double glazed windows	0	133,000	0	0	0	
C0533	Chantry Lane Chalk Mines (Grant Funded HCA)	1,416,150	75,430	1,123,440	1,123,437	3	
C0544	Campus East Store conversion to 8 garages	20,000	0	0	0	0	
C0545	Campus East Lift Replacement	0	0	0	971	(971)	
C0545	Campus East Lift Replacement	42,500	0	42,500	41,605	895	
C0547	Campus East Upper Car Park Resurfacing	0	0	0	2,274	(2,274)	
C0547	Campus East Upper Car Park Resurfacing	60,000	0	10,000	10,898	(898)	
C0548	Campus East New Boiler (Air Heat Pumps)	42,500	0	0	0	0	
C0549	Weltech facility improvements (WC hand basins)	0	0	0	346	(346)	
C0549	Weltech facility improvements (WC hand basins)	10,000	0	10,000	10,000	0	
C0550	Weltech Hot Desk conversion	0	0	0	1,115	(1,115)	
C0550	Weltech Hot Desk conversion	22,500	0	22,500	22,283	217	
C0551	Maple Grove garage site regeneration	22,500	0	0	0	0	
C0552	Fiddlebridge Earth bank improvements	30,000	0	0	0	0	
C0553	Jim MacDonald Ctr New gym ceiling and lighting	0	0	0	2,440	(2,440)	
C0553	Jim MacDonald Ctr New gym ceiling and lighting	32,500	0	32,500	14,094	18,406	The project included a contingency sum to replace the ceiling panels. On removal of the panels, they were found to be in excellent condition and replacement was not required.
C0555	Open Spaces Car Park Resurfacing	10,000	0	0	0	0	
C0556	Roller City Lighting improvements	0	0	0	650	(650)	
C0556	Roller City Lighting improvements	20,000	0	15,000	14,959	41	
C0557	Salisbury Square Parking Bays regeneration	13,000	0	0	0	0	
C0558	Downs Farm Youth Centre Underpinning	0	0	0	4,859	(4,859)	
C0558	Downs Farm Youth Centre Underpinning	67,500	0	67,500	37,264	30,236	no remedial works were required as a result of the underpinning.
C0559	Upgrade of the PAC security System	0	0	0	1,954	(1,954)	
C0559	Upgrade of the PAC security System	25,000	0	25,000	24,800	200	
C0709	Hatfield Lesiure Centre Refurbishment of Changing Areas	0	0	4,640	4,644	(4)	
<b>Total Corporate Property Manager</b>		<b>8,837,240</b>	<b>1,344,080</b>	<b>2,445,390</b>	<b>2,467,514</b>	<b>(22,124)</b>	
<b>Total Head of Resources</b>		<b>8,991,260</b>	<b>1,374,080</b>	<b>2,649,910</b>	<b>2,653,436</b>	<b>(3,526)</b>	
C0259	PLAN Off Street Parking	200,000	115,000	90,000	93,700	(3,700)	
C0261	PLAN Car parking Equipment (for WGC car parks)	0	8,250	8,250	10,024	(1,774)	
C0561	HTC Car Park Redevelopment Programme	75,000	0	25,900	25,900	(0)	
C0562	Dog bin and Litter bin replacement scheme	30,000	0	30,000	29,640	360	
C0563	New IT system for Traffic Regulatory Orders work	38,500	0	29,980	29,982	(2)	
C0564	Recycling & Refuse Improvements (Bins)	20,000	0	20,000	20,026	(26)	
C0710	Hunters Bridge Car Park improvements 13_14	0	0	0	21,139	(21,139)	
C0710	Hunters Bridge Car Park improvements 13_14	0	0	17,000	0	17,000	
<b>Total Environment Manager</b>		<b>363,500</b>	<b>123,250</b>	<b>221,130</b>	<b>230,412</b>	<b>(9,282)</b>	
<b>Total Head of Environment</b>		<b>363,500</b>	<b>123,250</b>	<b>221,130</b>	<b>230,412</b>	<b>(9,282)</b>	
<b>Total Director (Finance and Operations)</b>		<b>9,354,760</b>	<b>1,497,330</b>	<b>2,871,040</b>	<b>2,883,848</b>	<b>(12,808)</b>	



Capital Project	Project description	Original Budget 2013/14 £	Approved Rolled Forwards from 2012/13 £	Current Budget 2013/14 £	Amount £	Final Variance to Current Budget £	Comments on major variances
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## 2013/14 CAPITAL OUTTURN by Director

### Director (Strategy and Development)

C0516	Community Infrastructure Levy software - PDG funded	19,000	35,000	12,750	12,750	0	
C0517	Innogistics fast control and fast planning upgrade software - PD	20,000	0	3,870	4,087	(217)	
C0578	Monks Walk Landscaping	0	0	28,220	28,225	(5)	
<b>Total Planning Manager</b>		<b>39,000</b>	<b>35,000</b>	<b>44,840</b>	<b>45,062</b>	<b>(222)</b>	
<b>Total Head of Planning</b>		<b>39,000</b>	<b>35,000</b>	<b>44,840</b>	<b>45,062</b>	<b>(222)</b>	
C0528	Telephonetics hardware and software	0	11,130	11,130	9,501	1,629	
C0531	Hatfield Skate Park	0	13,160	5,580	5,576	4	
C0542	Splashlands Development	0	0	0	3,408	(3,408)	
C0542	Splashlands Development	0	1,150,990	500,990	500,985	5	
C0568	Development of Mobile Website and related systems integration	68,000	0	36,000	34,871	1,129	
C0569	Panacea print and design software	19,750	0	0	0	0	
C0570	Campus West Refurbishment	550,000	50,000	391,820	391,824	(4)	
C0574	Campus West E Ticketing System	22,000	0	22,000	22,000	0	
<b>Total Policy and Culture Manager</b>		<b>659,750</b>	<b>1,225,280</b>	<b>967,520</b>	<b>968,165</b>	<b>(645)</b>	
C0223	ALL Branding, Signage, Directional Signage	0	18,570	4,070	0	4,070	
C0491	Finesse sites replacement of grounds machinery and equipment	34,500	0	34,500	32,319	2,181	
C0493	SP new building for safe public assembly and indoor activities	0	250,000	23,290	23,285	5	
C0518	HSC Essential Poolside Flooring works to reduce slip hazards	0	0	0	(2,715)	2,715	
C0565	HLC Replacement of lighting with improved equipment	15,000	0	15,000	15,000	0	
C0566	HSC Replacement of plant room main control panel	30,000	0	0	0	0	
C0567	SP Replacement of sailing boats 2013/14 (end of useful life)	13,000	0	13,000	10,756	2,244	
C0575	Hatfield Swim Centre Air Handling Units	0	50,000	50,000	50,000	0	
<b>Total Finesse Services</b>		<b>92,500</b>	<b>318,570</b>	<b>139,860</b>	<b>128,645</b>	<b>11,215</b>	
<b>Total Head of Policy and Culture</b>		<b>752,250</b>	<b>1,543,850</b>	<b>1,107,380</b>	<b>1,096,811</b>	<b>10,569</b>	
C0352	HSG External refurbishment of Queensway House	0	70,680	3,280	2,512	768	
C0472	Community Alarm units	0	82,170	60,000	44,026	15,974	Scheme finished. Possibly £1k of spend to happen in 14/15
C0474	Performance Reward Grant	0	4,950	0	0	0	
C0475	PRG Sunflower Centre	0	30,170	90	93	(3)	
C0477	PRG Easy Riders	0	14,500	0	0	0	
C0478	PRG Whem	0	520	0	0	0	
C0479	PRG Help in the home	0	950	0	0	0	
C0481	PRG CAB Advice in WGC	0	1,000	0	0	0	
C0485	PRG Small Grants	0	1,510	0	0	0	
C0502	PRG Cook In The Box	0	40	0	0	0	
C0503	PRG Other	0	1,870	0	0	0	
C0515	PRG schemes unallocated	0	25,690	0	0	0	
C0538	PRG task & finish deprivation & exclusion	0	0	1,000	1,000	0	
C0541	Housing Mortgage Rescue Scheme (47%HCA funded)	500,000	0	193,500	193,500	0	
C0571	CCTV upgrades (WGC, Urban and Hatfield)	100,000	0	66,620	64,397	2,223	
C0573	HSG Social Housing Program	2,500,000	0	1,310,810	1,310,807	3	
C0613	Imp Grants Housing Assistance Grants and Loans 2012/13	0	0	0	217,416	(217,416)	
C0613	Imp Grants Housing Assistance Grants and Loans 2012/13	0	193,000	193,000	0	193,000	
C0614	Imp Grants Housing Assistance Grants and Loans 2013/14 Man	541,670	0	493,670	235,155	258,515	Scheme under spent owing to decreased demand on the scheme this year. The grant has
C0614	Imp Grants Housing Assistance Grants and Loans 2013/14 Man	120,000	0	120,000	0	120,000	
C0700	Decent Homes Private Sector GF	0	261,740	107,280	107,284	(4)	
C309C	Trickle Transfer	0	0	198,000	374,000	(176,000)	Refurb and subsidy payments for two additional flats sold at the end of 13/14. Extra spend offset by extra income on sales.
<b>Total Housing and Community Managers</b>		<b>3,761,670</b>	<b>688,790</b>	<b>2,747,250</b>	<b>2,550,190</b>	<b>197,060</b>	

Capital Project	Project description	Original Budget 2013/14 £	Approved Rolled Forwards from 2012/13 £	Current Budget 2013/14 £	Amount £	Final Variance to Current Budget £	Comments on major variances
C0294	HSG MEARS Contract	6,869,520	487,670	7,007,190	6,948,213	58,977	
C0295	HSG Aids and Adaptations	789,210	258,650	947,860	881,238	66,622	
C0297	Housing Trust Professional Fees	326,100	0	366,100	353,440	12,660	
C0299	HSG Insulation Improvements	27,620	0	47,620	37,271	10,349	
C0300	HSG Carbon Monoxide (3/4yr contractually committed from 11/1	62,130	0	62,130	61,836	294	
C0301	Gas Central Heating Replacement Program	1,323,650	0	1,347,870	1,298,377	49,493	
C0302	Gas Central Heating Installations	99,220	0	0	0	0	
C0408	Other Contractors MRA Schemes	210,120	77,940	193,060	172,146	20,914	
C0530	HSG Additional Works	1,119,570	505,830	0	0	0	
<b>Total Trust Managed Services</b>		<b>10,827,140</b>	<b>1,330,090</b>	<b>9,971,830</b>	<b>9,752,521</b>	<b>219,309</b>	
<b>Total Head of Housing and Community</b>		<b>14,588,810</b>	<b>2,018,880</b>	<b>12,719,080</b>	<b>12,302,711</b>	<b>416,369</b>	
<b>Total Director (Strategy and Development)</b>		<b>15,380,060</b>	<b>3,597,730</b>	<b>13,871,300</b>	<b>13,444,584</b>	<b>426,716</b>	
<b>TOTAL</b>		<b>24,734,820</b>	<b>5,095,060</b>	<b>16,742,340</b>	<b>16,328,432</b>	<b>413,908</b>	

**Capital Receipts & Reserves - Outturn 2013/14**
**Annex B2**  
 Appendix C

	Original Budget 2013/14 £	Current Budget 2013/14 £	Outturn 2013/14 £
<b>Usable Capital Receipts - Balance b/fwd</b>			
General Fund	10,387,770	19,705,575	19,705,575
Housing MRA Balance	315,140	1,700,677	1,700,677
<b>OPENING RESERVES</b>			
	<b>10,702,910</b>	<b>21,406,252</b>	<b>21,406,252</b>
DCLG Disabled Facilities Grant	265,000	265,000	269,717
HCA Mortgage Rescue Scheme (47%funding)	0	0	95,195
Chantry Lane Chalk Mines HCA Funded	1,416,150	3,136,800	1,123,437
<b>Grants</b>	<b>1,681,150</b>	<b>3,401,800</b>	<b>1,488,349</b>
Finesse 10 yr Contr HSC Refurb ends 2015/16	69,700	69,700	69,655
HTC redevelop. professional fees	38,000	38,000	43,640
Finesse KGV Football Pitches (7yr loan) ends Dec 2018	25,210	25,210	25,843
S106 developers contributions	0	0	350,000
Contribution from St Modwins for HTC canopy works	0	0	13,740
HRA Revenue contributions to capital	3,000,000	2,000,000	858,120
<b>Contributions</b>	<b>3,132,910</b>	<b>2,132,910</b>	<b>1,360,998</b>
Jubilee Care Trust Loan capital	32,670	32,670	14,542
SERCO vehicle repayments	404,290	404,290	404,292
Gosling 10 yr Loan Start 2009_10	25,000	25,000	25,000
<b>Loans</b>	<b>461,960</b>	<b>461,960</b>	<b>443,834</b>
Fees & Admin Costs RTB	0	0	(191,294)
Mortgage Principal	0	0	837
Sale Freehold	0	0	2,666
Discount Recovered	0	0	2,628
Council House Sales	488,000	488,000	2,030,519
White Lion House	0	(825,000)	(825,000)
Moorswalk flat sales	0	453,100	453,513
DCLG Repayment of Grants and Loans	20,000	20,000	29,453
Sale of Cherry Garages site	0	70,000	0
Sale of The Hyde Community Centre	0	500,000	500,000
One for One Reinvestments Reserve	0	5,200,000	5,956,570
RTB Attributable Debt	0	2,200,000	3,281,284
Sale of Land at Great North Road	0	25,000	25,000
Buy Back Allowance	0	0	225,357
Goldings Trickle Transfer	0	225,000	425,000
<b>Useable Capital Receipts</b>	<b>508,000</b>	<b>8,356,100</b>	<b>11,916,533</b>
<b>Total In Year Receipts</b>	<b>5,784,020</b>	<b>14,352,770</b>	<b>15,209,714</b>
Pooled Capital Receipts Payment	0	(1,300,000)	(1,352,517)
<b>Total Capital Spend</b>	<b>13,907,680</b>	<b>6,767,230</b>	<b>6,573,399</b>
<b>TOTAL RESERVES</b>	<b>2,264,110</b>	<b>25,991,115</b>	<b>26,989,374</b>
<b>Major Repairs Allowance</b>	<b>10,512,000</b>	<b>10,512,000</b>	<b>10,512,000</b>
<b>Total MRA Capital Spend</b>	<b>10,827,140</b>	<b>9,975,110</b>	<b>9,755,033</b>
<b>TOTAL MRA RESERVES</b>	<b>0</b>	<b>2,237,567</b>	<b>2,457,644</b>
<b>TOTAL CLOSING RESERVES</b>	<b>2,264,110</b>	<b>28,228,682</b>	<b>29,447,018</b>

## PRUDENTIAL INDICATORS 2013/14 OUTTURN

Annex B2

Appendix D

Budget figures reflect those published in the 2014/15 Budget Book.

### CAPITAL EXPENDITURE, EXTERNAL DEBT AND TREASURY MANAGEMENT INDICATORS

#### 1. CAPITAL EXPENDITURE

The Prudential Code requires the council to make reasonable estimates of the total capital expenditure that it plans to incur during the forthcoming financial year and at least the following two years. The code also requires this information to be split between General Fund Services and Housing Revenue Account (HRA).

<b>Capital Expenditure</b>							
	<b>Actual Capital Expenditure 2012/13</b>	<b>2013/14 Budget</b>	<b>Outturn Capital Expenditure 2013/14</b>	<b>2014/15 Current Budget</b>	<b>2015/16 Budget</b>	<b>2016/17 Budget</b>	<b>2017/18 Budget</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
General Fund Services	3,454	13,908	6,573	21,399	14,082	14,710	12,582
Capital expenditure Housing Self Financing scheme	0	0	0		0	0	0
Housing Revenue Account	8,610	10,827	9,755	12,063	11,605	11,496	11,582
<b>TOTAL</b>	<b>12,064</b>	<b>24,735</b>	<b>16,328</b>	<b>33,462</b>	<b>25,687</b>	<b>26,206</b>	<b>24,164</b>

#### Implications

Capital expenditure on some projects in 13/14 will now be completed in 14/15. This is represented by the reduction in actual 13/14 against budget, and the increase in the 14/15 current budget of £5M against the original budget.

#### 2. CAPITAL FINANCING REQUIREMENT

Capital expenditure that is not financed upfront by capital receipts, capital grants or by revenue will increase the capital financing requirement of the authority. The calculation of the Capital Financing Requirement is therefore intended to reflect the Council's underlying need to finance capital expenditure and it is used as a key measure in treasury management decisions for this reason.

<b>Capital Financing Requirement</b>							
	<b>Actual Capital Financing Requirement 2012/13</b>	<b>2013/14 Budget</b>	<b>Outturn Capital Financing Requirement 2013/14</b>	<b>2014/15 Budget</b>	<b>2015/16 Budget</b>	<b>2016/17 Budget</b>	<b>2017/18 Budget</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
CFR <i>at the end of the financial year</i>							
General Fund CFR	8,852	8,340	8,955	11,635	11,573	11,507	11,468
Housing Revenue Account CFR	295,542	284,544	286,485	274,594	262,844	249,344	234,044

#### Implications

General Fund: The future years Budgets are based on the 13/14 Statement of Accounts outturn CFR, less finance leases and loan principal repayments. HRA CFR: Self Financing debt (March 2012) of £305M is included in the CFR budgets. This includes voluntary debt payments.

### 3. AUTHORISED LIMIT FOR EXTERNAL DEBT

This indicator is required to separately identify external borrowing (gross of investments) and other long term liabilities such as finance lease obligations. The limit provides a maximum figure that the Council could borrow at any given point during each financial year.

<b>Authorised Limit for External Debt</b>						
	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Borrowing	8,000	8,000	8,000	8,000	8,000	8,000
Other Long Term Liabilities (incl Finance leases/CNT loan)	2,946	2,946	2,891	2,833	2,771	2,705
Housing Self Financing Borrowing	304,799	304,799	304,799	304,799	304,799	304,799
<b>TOTAL</b>	<b>315,745</b>	<b>315,745</b>	<b>315,690</b>	<b>315,632</b>	<b>315,570</b>	<b>315,504</b>

#### Implications

The Authorised Limit set out above is consistent with approved capital investment plans and treasury management policy/practice but allows sufficient headroom for unanticipated cash movements. If the authorised limit is liable to be breached at any time, the Director of Finance and Operations will report to full Council to raise the limit.

### 4. OPERATIONAL BOUNDARY FOR EXTERNAL DEBT

This indicator is lower than the Authorised Limit as it is based on an estimate of the most likely of external borrowing at any point in the year.

<b>Operational Boundary for External Debt</b>						
	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Borrowing	6,000	6,000	6,000	6,000	6,000	6,000
Other Long Term Liabilities (incl Finance leases/CNT loan)	2,946	2,946	2,891	2,833	2,771	2,705
Housing Self Financing Borrowing	296,000	296,000	287,100	277,150	265,400	251,900
<b>TOTAL</b>	<b>304,946</b>	<b>304,946</b>	<b>295,991</b>	<b>285,983</b>	<b>274,171</b>	<b>260,605</b>

### 5. TREASURY MANAGEMENT INDICATOR

The prudential indicator in respect of treasury management is that the local authority has adopted the CIPFA Treasury Management in the Public Services Code of Practice and Cross-Sectoral Guidance Notes.

The aim of this indicator is to ensure that treasury management is led by a clear integrated forward treasury management strategy, and a recognition of the pre-existing structure of the Councils borrowing and investment portfolios.

## AFFORDABILITY INDICATORS

### 6. RATIO OF FINANCING COSTS TO NET REVENUE STREAM

The indicator is intended to measure the percentage of the Councils total income that it is estimated will be committed towards meeting the costs of borrowing used to fund capital expenditure. For the General Fund this is the ratio of financing costs of borrowing against net expenditure financed by government grant and local taxpayers.

<b>Ratio of Financing Costs to Net Revenue Stream</b>							
	<b>Actual 2012/13</b>	<b>2013/14 Budget</b>	<b>Outturn 2013/14</b>	<b>2014/15 Budget</b>	<b>2015/16 Budget</b>	<b>2016/17 Budget</b>	<b>2017/18 Budget</b>
	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>
General Fund	-1.09	0.72	-0.44	0.56	0.40	0.12	0.12
Housing Revenue Account	14.58	32.91	32.21	32.92	34.41	35.31	37.05

#### Implications

The reducing negative percentage reflects a reduction in our investment income (generally owing to reduced interest rates). The percentage in the outer years is predicting increased interest rates and/or a reduction in capital spending. HRA from 2012/13 onwards includes self financing debt repayments.

### 7. ESTIMATES OF INCREMENTAL IMPACT OF NEW CAPITAL INVESTMENT DECISIONS ON COUNCIL TAX AND HOUSE RENTS

This indicator is intended to measure the incremental impact on the council tax and housing rents which would arise from changes to the councils existing capital budget.

<b>Incremental impact of Capital Investment</b>							
	<b>Actual 2012/13</b>	<b>2013/14 Budget</b>	<b>Outturn 2013/14</b>	<b>2014/15 Budget</b>	<b>2015/16 Budget</b>	<b>2016/17 Budget</b>	<b>2017/18 Budget</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
For Band D Council Tax	1.88	1.93	2.21	-0.50	-0.55	-0.96	-0.96
* For Average weekly Housing rents	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Implications

Investment income is reducing, and in 2014/15 the number of house holds in the borough is expected to increase. This dilutes the effect on the increase in council tax.

\* This line will always be £0.00 as Housing rent increases are calculated by the scheme of rent restructuring.

## FINANCIAL PRUDENCE INDICATORS

### 8. GROSS DEBT AND THE CAPITAL FINANCING REQUIREMENT

This indicator records the extent that gross debt is less than the CFR. This is a key indicator of prudence and is designed to ensure that over the medium term, debit is only for capital purposes. The values as measured at the end of the financial year.

<b>Gross Debt and the Capital Financing Requirement</b>							
	<b>Actual 2012/13</b>	<b>2013/14 Budget</b>	<b>Outturn 2013/14</b>	<b>2014/15 Budget</b>	<b>2015/16 Budget</b>	<b>2016/17 Budget</b>	<b>2017/18 Budget</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Total Gross Debt *	298,946	277,575	289,376	277,427	265,615	252,049	236,710
Council's Capital Financing Requirement	304,394	282,876	295,440	286,229	274,417	260,851	245,512
<b>Under Limit by</b>	<b>5,448</b>	<b>5,301</b>	<b>6,064</b>	<b>8,802</b>	<b>8,802</b>	<b>8,802</b>	<b>8,802</b>

\* Includes Housing Self borrowing and Other Long Term Liabilities

#### Implications

The above figures confirm that for the next five years net debt will be prudently contained within the capital financing requirement.

9. **HRA Limit on Indebtedness**

<b>HRA Limit on Indebtedness</b>							
	<b>Actual 2012/13</b>	<b>2013/14</b>	<b>Outturn</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
HRA Limit on Indebtedness	304,799	296,000	304,799	304,799	304,799	304,799	304,799
HRA Capital Financing Requirement	295,542	284,544	286,485	274,594	262,844	249,344	234,044

**Implications**

The HRA limit is housing debt at the start of each year. The HRA CFR is the expected housing debt at the end of each year.  
The difference is the principal loan repayments.

**CAPITAL MONITORING - RECHARGES**

Outturn 13\_14

Account Code		Cost Ctr		Capital Project	Original Budget	Current Budget	Amount	Under/ (Over)Spend Current	
					£	£	£	£	
90002	Conveyancing Recharge	6770	Hatfield Town Centre Redevelopment	C0452	HTC Regeneration Legal & Consultancy Fees	0	0	4,176	(4,176)
90002	Conveyancing Recharge	7701	Financial Management	C999C	Central Recharges Capital	7,330	7,330	0	7,330
					<b>7,330</b>	<b>7,330</b>	<b>4,176</b>	<b>3,154</b>	
90004	Premises Recharge	6410	Mill Green Museum	C0353	MGM Sluice enhancement	0	0	860	(860)
90004	Premises Recharge	6416	Finesse	C0382	HSC Replace covering to main roof & column protection	0	0	996	(996)
90004	Premises Recharge	6770	Hatfield Town Centre Redevelopment	C0497	HTC Unit Refurbishments	0	0	935	(935)
90004	Premises Recharge	6763	Land & Property Management	C0510	CE Offices	0	0	53,941	(53,941)
90004	Premises Recharge	6764	Shopping Centres	C0511	Salisbury Square redevelopment	0	0	403	(403)
90004	Premises Recharge	6763	Land & Property Management	C0545	Campus East Lift Replacement	0	0	971	(971)
90004	Premises Recharge	6763	Land & Property Management	C0547	Campus East Upper Car Park Resurfacing	0	0	2,274	(2,274)
90004	Premises Recharge	6768	Weltech	C0549	Weltech facility improvements (WC hand basins)	0	0	346	(346)
90004	Premises Recharge	6768	Weltech	C0550	Weltech Hot Desk conversion	0	0	1,115	(1,115)
90004	Premises Recharge	6431	Jim McDonald Centre	C0553	Jim MacDonald Ctr New gym ceiling and lighting	0	0	2,440	(2,440)
90004	Premises Recharge	6400	Campus West Premises	C0556	Roller City Lighting improvements	0	0	650	(650)
90004	Premises Recharge	6763	Land & Property Management	C0558	Downs Farm Youth Centre Underpinning	0	0	4,859	(4,859)
90004	Premises Recharge	6763	Land & Property Management	C0559	Upgrade of the PAC security System	0	0	1,954	(1,954)
90004	Premises Recharge	7701	Financial Management	C999C	Central Recharges Capital	6,750	6,750	0	6,750
					<b>6,750</b>	<b>6,750</b>	<b>71,746</b>	<b>(64,996)</b>	
90006	Housing Cap Recharges	8390	Capital Financing Charge	C0297	Housing Trust Professional Fees	326,100	366,100	353,440	12,660
					<b>326,100</b>	<b>366,100</b>	<b>353,440</b>	<b>12,660</b>	
90007	Procurement Recharge	6764	Shopping Centres	C0270	Highview Shops	0	0	949	(949)
90007	Procurement Recharge	6770	Hatfield Town Centre Redevelopment	C0452	HTC Regeneration Legal & Consultancy Fees	0	0	3,786	(3,786)
90007	Procurement Recharge	6763	Land & Property Management	C0510	CE Offices	0	0	2,584	(2,584)
90007	Procurement Recharge	6416	Finesse	C0542	Splashlands Development	0	0	3,408	(3,408)
90007	Procurement Recharge	7701	Financial Management	C999C	Central Recharges Capital	7,940	7,940	0	7,940
					<b>7,940</b>	<b>7,940</b>	<b>10,727</b>	<b>(2,787)</b>	
90009	Contract Monitoring Recharges	6770	Hatfield Town Centre Redevelopment	C0452	HTC Regeneration Legal & Consultancy Fees	0	0	39	(39)
					<b>0</b>	<b>0</b>	<b>39</b>	<b>(39)</b>	
					<b>348,120</b>	<b>388,120</b>	<b>440,128</b>	<b>(52,008)</b>	



## Determination of Funding of Capital Expenditure 2013/14

The schedule of the funding of capital expenditure for 2013/14 is stated below.  
The various sections of the Local Government and Housing Act 1989, covering the columns within the schedule, are detailed.

		£
<b>Total Spend 2013/14</b>		<b>16,328,431.83</b>
<b>Funded By</b>		
S.42	Government Grants -	
	- Disabled Facilities Grant	269,717.00
	- Growth Fund Determination Grant	53,865.50
	- Performance Reward Grants	1,093.00
	- Planning Development Grants	16,837.36
	- Chantry Lane Chalk Mines (HCA)	1,123,436.83
	- Mortgage Rescue Scheme (HCA)	95,195.00
	- Regional Housing Grant	107,284.30
	Contributions	
	- St Modwins contribution to canopy	13,740.00
	- Housing RCCO	858,120.09
S.50	Credit Arrangements	0.00
S.56	Special Credit Approval (no credit approval transferred to any other body)	0.00
S.60	Usable Capital Receipts	3,453,664.97
	- Disabled Facilities Grant (Pay Back)	29,452.78
	- Social Housing Buy Back	225,356.82
	- Social Housing Right to Buy	325,635.01
	Previously set aside receipts now available	0.00
	Section 106 monies	0.00
	Major Repairs Reserve	9,755,033.17