

Committee: Finance & Administration

Date: 17 June 2010

Title: 2009/10 Outturn

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Agenda Item

6

Item for
decision

Summary

- 1 This report summarises the 2009/10 outturn position as follows:
 - a) General Fund: a net favourable variance on operating expenditure of £1.5 million; after allowing for transfers to earmarked reserves, the net favourable variance on the bottom line is £475,000. This is £271,000 higher than the forecast reported to the Committee in March.
 - b) Housing Revenue Account: an in year deficit of £62,000 which represents a net adverse variance of £48,000.
 - c) Capital Programme: a net favourable variance of £463,000, although after allowing for slippage items totalling £676,000, there is a net adverse variance of £213,000.
- 2 The draft 2009/10 Statement of Accounts, consistent with the 2009/10 results reported here, will be considered by the Performance Select Committee on 22 June ahead of approval by Full Council on 29 June.
- 3 All figures are subject to external audit and therefore may change before the final Statement of Accounts is produced in September. Any significant changes will be reported to Members.

Recommendations

- 4 The Committee is recommended to approve the 2009/10 outturn position as set out in this report.

Background Papers

[2009/10 Budget Book](#)

[Forecast Outturn report](#) to F&A Committee 25 March 2010

Impact

Communication/Consultation	None
Community Safety	None
Equalities	None
Finance	Detailed in the report
Human Rights	None

Legal implications	None
Sustainability	None
Ward-specific impacts	None
Workforce/Workplace	None

General Fund

- 5 The overall General Fund outturn position is a net favourable variance of £475,000 as summarised in the table below. This is £271,000 better than the forecast reported to the Committee in March.

£000	Original Budget	Revised Budget	Forecast Outturn	Outturn	Variance Final Outturn to Revised Budget Adverse / favourable (-)	Variance Final Outturn to Forecast Outturn Adverse / favourable (-)
Community & Housing	1,876	1,352	1,357	1,334	-18	-23
Development Control	616	607	-173	-156	-763	17
Environment	1,844	1,809	1,719	1,426	-383	-293
Finance & Administration	5,306	5,359	5,368	5,175	-184	-193
Licensing	-121	-123	-142	-190	-67	-48
Net committee expenditure	9,521	9,004	8,129	7,589	-1,415	-540
Other items (net)	-407	-114	-260	-250	-136	10
Net Operating Expenditure	9,114	8,890	7,869	7,339	-1,551	-530
Transfers to / from (-) reserves	-344	-78	762	1,021	1,099	259
Net General Fund Budget	8,770	8,812	8,631	8,360	-452	-271
Funding available	-8,770	-8,812	-8,835	-8,835	-23	0
Net favourable variance	0	0	-204	-475	-475	-271

- 6 It is proposed that the net favourable variance of £475,000 is allocated as follows:

£175,000	Change Management Reserve	To fund the costs of implementing the Strategic Solutions programme
£200,000	Waste Management Reserve	To enable the service to achieve a permanent base budget reduction
£100,000	Housing Benefits Reserve	To enable investment in improving accuracy and to provide a contingency against grant clawback

- 7 The following is a summary of General Fund reserves, based on the reserve transfers detailed in this report:

£000	Balance 31.3.09	Transfers to Gen Fund	Transfers from Gen Fund	Balance 31.3.10
Working Balance	1,096	-	-	1,096
<u>Corporate Reserves</u>				
Budget Equalization	1,499	-	-	1,499
Change Management	364	-	175	539
Landsbanki Contingency	993	-	169	1,162
<u>Service Reserves</u>				
Waste Management	82	-	200	282
Energy Efficiency	81	-	11	92
Planning Development	141	-	629	770
Business Development	-	-	42	42
Elections	-	-	32	32
Licensing	-	-	138	138
Housing Benefits	-	-	100	100
Total	4,256	-	1,496	5,752

- 8 The table shows a net transfer to reserves of £1.5m. The Original Budget approved in February 2009 was based on net withdrawal from reserves of £0.3m. The outturn is therefore £1.8m better than the Original Budget. The one off VAT refund (£0.3m), HPDG award (£0.4m), Stansted G2 deferral (£0.2m), Waste Service underspend (£0.4m) and pay award saving (£0.1m) are the principal contributors to this result. The net favourable variance from revised budget is £1.5m and a detailed list of variances is included in Appendix A.
- 9 The **Working Balance** is £1.096m, which is the level agreed by the Council as representing the minimum safe contingency for the 2009/10 financial year. This level was maintained throughout the year.
- 10 **Change Management** – a reserve which enables the implementation costs arising from the Strategic Solutions programme to be funded, for example, business case development, consultancy costs, severance payments, IT changes etc.
- 11 **Budget Equalization** – to be drawn upon in a phased and managed way to support the General Fund while reductions in annual running costs are being achieved during the next few years.

- 12 **Landsbanki Contingency Fund** - a report later on today's agenda sets out the latest news. In summary, there is litigation going on in Iceland that will determine whether or not UK local authority depositors will be accepted as preferential creditors. Advice from the LGA and CIPFA is to assume that preferential status will prevail, with an estimated recovery of 95% by 2018. However, latest information from Iceland suggests that recovery for preferential creditors will be 88%. Estimates of recovery for non-preferential creditors is 38%. Based on a probability analysis of the various possible scenarios and outcomes, and notwithstanding the LGA/CIPFA advice, the Chief Finance Officer's view is that the Landsbanki Contingency Fund should be increased to a level of just below £1.16m. The proposed transfer in this report brings the Fund up to this level. The actual write off will have to be accounted for in the 2010/11 financial year by means of a charge against this Contingency Fund.
- 13 **Waste Management** – The variance analysis in Appendix A shows that Waste Management has delivered a substantial underspend. This follows a large underspend in 2008/09. Although the service made a sizeable base budget reduction for 2010/11, it is SMB's view that there is scope for the service to implement a further base budget reduction. Some costs and income are unpredictable so the SMB view is that a reserve should be established to provide a degree of contingency and a cushion for the service while it implements an additional base budget reduction.
- 14 **Planning Development** – the reserve comprises unspent Stansted Airport-related budgets and the award of HPDG in 2009/10. The reserve is there to fund any major planning-related activity. The Director of Development is carrying out an assessment of the likely demands on this fund.
- 15 **Licensing** – during the year an assessment has been carried out of the cumulative excess income over expenditure relating to taxi licensing. The excess has been transferred to an earmarked reserve which will support future deficits of expenditure over income. Future pricing strategy for taxi licensing will take this into account.
- 16 **Housing Benefits** – In 2009/10, the Council has had to repay £153,000 of grant to the government relating to errors detected during the 2007/08 audit. Although no such clawback is expected in 2008/09, it is the case that accuracy of processing, although improved, is still below optimum levels. SMB feel it is necessary to establish a reserve to provide contingency against risk of future clawback and to allow scope for the service to invest in training and quality control improvements, so that the number of errors is reduced and risk of grant clawback minimised.

- 17 The outturn detailed in this report is better than had been forecasted. At the bottom line, which takes into account reserves transfers, the outturn is £271,000 better than forecasted. At the Net Operating Expenditure line, before reserves transfers, the outturn is £530,000 better than forecasted.
- 18 Although the comparison is with forecasts reported to Members in March, the forecasts were based on numbers available to budget holders as at 31 January.
- 19 The tables included in Appendix A show every budget line for each Committee and a comparison of the outturn and the forecasts previously reported to Members. Of 73 service budgets, in 65 cases the outturn was fairly close to budget. The following are the larger differences:

Service area	Difference between forecast and outturn Higher / lower(-)
	£000
Waste Management	-210
Housing & Council Tax Benefits	-94
Licensing	-47
Local Tax Collection	-43
Building Surveying	-38
Industrial Estate	-33
Assisted Travel	-29
Land Charges	-28
Capital Financing Costs	28
Minor differences (net)	-36
Total	-530

- 20 Training for budget holders and finance staff is being organised with the specific aim of improving the quality of forecasting. Training for Members is also being organised to facilitate constructive discussion and challenge of budget information reported to Committee.
- 21 As 2009/10 is the second consecutive year that a large underspend has been achieved, SMB will be carrying out a detailed analysis to identify to what extent savings can be found from existing budgets without causing any undue disruption to services. The results of this exercise will be reported to Members in September.

Housing Revenue Account

- 22 The HRA revised budget was for an in-year deficit of £14,000. The actual outturn was an in-year deficit of £62,000, a net adverse variance of £48,000.
- 23 The forecasted adverse variance reported to this Committee in March was £106,000, so the outturn is within £58,000 better than forecast.
- 24 The HRA outturn is summarised in the table below (details in Appendix B). The HRA Working Balance ends the financial year with a balance of £723,000, above the target level of balance for 2009/10 (£496,000).

£000	Revised Budget	Outturn	Variance Adverse / Favourable (-)
Income	11,118	11,150	-32
Housing Repairs	1,547	1,776	229
Supervision & Management	1,957	1,615	-334
Rent, Rates & Property Charges	30	41	11
Negative Housing Subsidy	5,132	5,136	4
Depreciation	1,926	1,926	0
Bad Debt Provision	0	82	82
Depot costs	10	6	-4
Pay award saving	15	0	-15
Contribution to capital	0	182	182
HRA Share of corporate core	1,223	1,198	-25
HRA Share of pension deficit	103	78	-25
Deficit / Surplus (-) for year	14	62	48
<u>Working Balance</u>			
Balance at 1 April 2009	-785	-785	-
Deficit for year	14	62	48
Balance at 31 March 2010	-771	-723	48

- 25 The following is a list of variances:

£000	Adverse / Favourable (-)	Comments
Housing Repairs	229	Bad winter, lots of plumbing repairs
Contribution to Capital	182	Boiler & central heating renewals earlier than expected. New contract with 5 year warranty has been negotiated.
Bad Debt provision	82	Level of arrears has increased.

£000	Adverse / Favourable (-)	Comments
Housing Services	-120	Some salary budgets are overstated, to be corrected in 2010/11.
Property Services	-118	Stock condition survey budget not required as costs were fully met in 2008/09. Some salary savings.
Common Service Flats	-108	Utilities costs lower than budgeted.
Dwelling Rents	-31	Improved voids performance during the year.
Service charges	-29	
Pension costs	-25	
Recharge from General Fund	-24	
Minor variances (net)	10	
Total	48	

Capital Programme

26 Capital expenditure was £3.485m against a revised budget of £3.948m, a net favourable variance of £0.463m, which comprises the following:

- Contractual commitments, which include contracts let and external funding received for schemes but the expenditure had not occurred by 31 March, amount to £0.676m, and will carry forward into 2010/11.
- This leaves a net adverse variance of £0.213m which is mostly attributable to boiler and central heating replacements required within the housing stock, funded from HRA revenue balances.

Details are below and in Appendix C.

27 The capital expenditure of £3.485m is £48,000 lower than the forecasted amount reported to Members in March.

£000	Original Budget	Revised Budget	Outturn	Variance Adverse/ Favourable(-)	Slippage carried forward to 2010/11	Overspend/ Underspend (-)
<u>General Fund schemes</u>						
Community & Housing	220	539	460	-79	80	1
Environment	1,013	752	374	-378	396	18
Finance & Administration	526	709	503	-206	200	-6
Supervision	0	23	5	-18	0	-18
Sub total	1,759	2,023	1,342	-681	676	-5
Housing Revenue Account schemes	1,886	1,925	2,143	218	0	218
TOTAL CAPITAL PROGRAMME	3,645	3,948	3,485	-463	676	213
<u>Capital Financing</u>						
External Grants & Contributions	56	300	341	41		
Borrowing	400	392	0	-392		
Capital Receipts	1,303	1,331	865	-466		
HRA Major Repairs Allowance	1,886	1,925	1,925	0		
Work in progress to be financed 2010/11	0	0	109	109		
Contribution from revenue (HRA)	0	0	217	217		
Contribution from revenue (GF)	0	0	28	28		
Total sources of financing	3,645	3,948	3,485	-463		

28 The variances are as follows:

Scheme	Variance Adverse / Favourable (-)	Comments
<u>Community & Housing</u>		
Swimming Grant	-22	Scheme to be completed in 2010/11
Felsted Playground	-25	Scheme to be completed in 2010/11
<u>Environment</u>		
Wheelie Bins	28	More bins replaced than expected
Refuse collection vehicles	-285	Purchases took place in April 2010
Museum boundary wall	-37	Scheme to be completed in 2010/11
Grant to SWTC	-50	Transfer took place in June 2010
<u>Finance & Administration</u>		
Information Technology	-118	Work rescheduled into 2010/11
Glazed Link refurbishment	-100	Work to be carried out in 2010/11
<u>Housing Revenue Account</u>		
Annual works programme	222	Boiler & central heating replacements
Minor variances (net)	-76	
Total	-463	

- 29 The following shows the movement on the Capital Receipts balance during the year.

Balance 31 March 2009			1,331
New capital receipts net of costs			673
Contribution to national pool			-373
Financing of capital expenditure			-865
Other adjustments			-21
Balance 31 March 2010			745

Risk Analysis

Risk	Likelihood	Impact	Mitigating actions
The reported outturn may change as a result of the external audit process	3	2	Close liaison with external auditors

- 1 = Little or no risk or impact
- 2 = Some risk or impact – action may be necessary.
- 3 = Significant risk or impact – action required
- 4 = Near certainty of risk occurring, catastrophic effect or failure of project.

APPENDIX A

2009/10 GENERAL FUND SUMMARY

£000	2009/10 Financial Year					Difference from forecast
	Original Budget	Current Budget	Forecast Outturn	Outturn	Variance Adverse / Fav'ble (-)	
Community & Housing	1,876	1,352	1,357	1,334	-18	-23
Development Control	616	607	-173	-156	-763	17
Environment	1,844	1,809	1,719	1,426	-383	-293
Finance & Administration	5,306	5,359	5,368	5,175	-184	-193
Licensing	-121	-123	-142	-190	-67	-48
Sub-total – Committee budgets	9,521	9,004	8,129	7,589	-1,415	-540
Recharge to HRA	-885	-885	-940	-937	-52	3
HRA share of corporate core	-267	-267	-240	-261	6	-21
Investment income	-105	-105	-81	-85	20	-4
Pension Fund Added Years	108	108	93	93	-15	0
Pension Fund Deficit	421	421	370	370	-51	0
Capital Financing Costs	321	882	825	853	-29	28
VAT reclaim	0	-268	-287	-283	-15	4
Sub-total – Net Operating Expenditure	9,114	8,890	7,869	7,339	-1,551	-530
Transfer to Business Development Reserve	0	0	42	42	42	0
Transfer from Energy Efficiency Reserve	0	0	-8	11	11	19
Transfer to Landsbanki Contingency Fund	0	0	43	169	169	126
Transfer to Licensing Reserve	0	0	26	138	138	112
Transfer to Elections Reserve	0	0	30	32	32	2
Transfer to Planning Development Reserve	0	0	629	629	629	0
Sub-total - Net Expenditure	9,114	8,890	8,631	8,360	-530	-271
Transfer from Budget Equalization Reserve	-344	-78	0	0	78	0
BOTTOM LINE	8,770	8,812	8,631	8,360	-452	-271
Funding Available						
Local Government Finance Settlement	-4,086	-4,086	-4,086	-4,086	0	0
Area Based Grant	0	0	-23	-23	-23	0
Council Tax	-4,638	-4,638	-4,638	-4,638	0	0
Collection Fund Balance	-46	-46	-46	-46	0	0
LA Business Growth Incentive Scheme	0	-42	-42	-42	0	0
Total Funding Available	-8,770	-8,812	-8,835	-8,835	-23	0
OVERALL NET POSITION	0	0	-204	-475	-475	-271

APPENDIX A (continued)

2009/10 GENERAL FUND VARIANCES

		Variances	
£000		Adverse /	
		Favourable (-)	
HPDG award not budgeted for, to be transferred to reserve			-429
Waste & Recycling	Staffing costs	-145	
	Fuel	-48	
	Container costs capitalised	-47	
	Disposal charges	-70	
	ECC funding	-118	
	Other income	43	-385
Stansted G2 budget not required, to be transferred to reserve			-199
Pay award lower than budgeted for			-103
Planning Mgt & Admin staffing saving following restructuring			-78
Pension Fund costs budget overstated			-66
Planning fee income - larger number of large applications			-54
Licensing Taxi income, to be transferred to reserve			-51
Recharge to HRA higher than estimated			-46
Local Tax collection - recovery of costs higher than budgeted			-43
LABGI award not budgeted for			-42
Corporate training budgets underspent			-36
Office running costs under budget, utilities & cleaning costs			-35
Concessionary fares - no reconciliation payments required			-32
Elections budget not spent, to be transferred to reserve			-32
Capital financing costs			-29
Insurance contract negotiated saving			-28
Sports Development additional income			-26
Land charges income			-25
Street Services admin costs			-20
Industrial Estate - cessation of service			-19
Customer Services Centre - staffing costs saving			-19
Homelessness - emergency supplies & mediation budgets not used			-18
Planning Policy - staffing costs saving			-17
Housing & Council Tax Benefits	Clawback of 2007/08 grant	153	
	Other variances (net)	-42	111
Building Surveying	Expenditure	-19	
	Income	87	68
Interim Change Manager - costs no longer met by Improvement East			46
Car Parking	Off street budgeting error	18	
	Off street running costs	-8	
	Off street income	7	
	On Street	19	36
Public Conveniences - water charges high due to leak			28
Street Cleansing disposal charges not budgeted for			27
Port Health - cessation of service, not all costs recoverable			21
Investment income below budget			20
Solid Waste Management - reduction in demand, income down			19
Minor variances (net)			-95
Total			-1,551

APPENDIX A (CONTINUED)

COMMUNITY & HOUSING COMMITTEE									
£000	2009/10			Forecasts reported to Members			Difference		
	Current Budget	Outturn	Variance Fav (-) / Adv	Nov	Jan	March	from Nov to now	from Jan to now	from March to now
Animal Warden	31	31	0	0	0	-1	0	0	1
Bridge End Gardens	54	60	6	2	0	2	4	6	4
Community Information Centres	54	53	-1	3	2	-2	-4	-3	1
Community Safety	54	52	-2	0	-1	-1	-2	-1	-1
Community & Leisure Management	48	47	-1	0	-2	-2	-1	1	1
Community Wardens	58	59	1	0	1	1	1	0	0
Conveniences	113	140	27	7	10	18	20	17	9
Day Centres	45	48	3	-12	-1	4	15	4	-1
Drug Awareness	-2	-5	-3	0	0	0	-3	-3	-3
Emergency Planning	42	42	0	0	1	1	0	-1	-1
Environmental Management & Admin	89	89	0	0	0	0	0	0	0
Grants & Contributions	147	134	-13	0	0	0	-13	-13	-13
Homelessness	82	64	-18	0	0	-12	-18	-18	-6
Housing Grants	15	15	0	0	0	0	0	0	0
Leisure & Administration	46	39	-7	0	-2	-2	-7	-5	-5
Leisure PFI	-134	-133	1	0	1	1	1	0	0
Life Line	-77	-84	-7	0	0	0	-7	-7	-7
Museum Saffron Walden	255	252	-3	-7	-13	-19	4	10	16
Pest Control	25	25	0	3	2	3	-3	-2	-3
Port Health	-16	5	21	12	22	22	9	-1	-1
Public Health	366	370	4	0	16	14	4	-12	-10
Sports Development	37	11	-26	0	-19	-19	-26	-7	-7
Tourist Information Centre	20	20	0	0	0	0	0	0	0
Committee Total	1,352	1,334	-18	8	17	8	-26	-35	-26

APPENDIX A (CONTINUED)

DEVELOPMENT CONTROL COMMITTEE										
£000	2009/10			Forecasts reported to Members			Difference			
	Current Budget	Outturn	Variance Fav (-) / Adv	Nov	Jan	March	from Nov to now	from Jan to now	from March to now	
Development Control Expenditure										
Employees	467	471	4		2	-4		2	8	
Consultants	50	81	31		8	0		23	31	
G2 Application	200	1	-199		-199	-199		0	0	
IT	50	36	-14		0	14		-14	-28	
Advertising	41	33	-8		-8	-11		0	3	
Footpath Diversion	4	4	0		-1	-1		1	1	
Direct Admin	16	-4	-20		-10	-11		-10	-9	
Total	828	622	-206		-208	-212		2	6	
Income										
HPDG	0	-429	-429		-430	-429		1	0	
Fee Income	-566	-620	-54		-64	-67		10	13	
Pre-Application Charges	-27	-26	1		3	1		-2	0	
Footpath Diversion	-7	-9	-2		3	3		-5	-5	
Total	-600	-1,084	-484		-488	-492		4	8	
Net Total	228	-462	-690		-268	-696		-422	6	14
Planning Mgt. & Admin.										
Expenditure										
Employees	362	284	-78		-61	-75		-17	-3	
Direct Admin	23	29	6		0	-1		6	7	
Total	385	313	-72		-61	-76		-11	4	
Income										
External Charges	-6	-7	-1		-1	-1		0	0	
Net Total	379	306	-73		-58	-62		-15	-11	4
Committee Net Total	607	-156	-763		-326	-758		-437	-5	18

APPENDIX A (CONTINUED)

ENVIRONMENT COMMITTEE									
£000	2009/10			Forecasts reported to Members			Difference		
	Current Budget	Outturn	Variance Fav (-) / Adv	Nov	Jan	March	from Nov to now	from Jan to now	from March to now
Assisted Travel	191	159	-32	0	-3	-3	-32	-29	-29
Building Surveying	49	117	68	24	53	106	44	15	-38
Business Support & Development	42	0	-42	0	-42	-42	-42	0	0
Car Parking	-669	-652	17	41	8	34	-24	9	-17
Cemetery Saffron Walden	3	-4	-7	0	0	0	-7	-7	-7
Conservation & Enhancement	100	93	-7	-7	-6	-6	0	-1	-1
Depots	37	39	2	2	2	6	0	0	-4
District Monitoring & Enforcement	38	37	-1	0	0	0	-1	-1	-1
Energy Efficiency	38	29	-9	-1	0	13	-8	-9	-22
Housing Strategy	102	107	5	0	-1	2	5	6	3
Industrial Estate	46	27	-19	0	15	14	-19	-34	-33
Land Drainage	52	54	2	0	0	0	2	2	2
Local Amenities	60	57	-3	0	0	0	-3	-3	-3
On Street Parking	-211	-150	61	0	0	0	61	61	61
Planning Grants	9	5	-4	0	-4	-4	-4	0	0
Planning Policy	293	276	-17	0	-23	-27	-17	6	10
Solid Waste Management	-22	-3	19	18	18	26	1	1	-7
Street Cleansing	253	273	20	-1	-1	-11	21	21	31
Street Services Management & Admin	269	249	-20	2	-17	-16	-22	-3	-4
Transport Administration	352	310	-42	0	1	1	-42	-43	-43
Vehicle Management	266	277	11	0	0	-7	11	11	18
Waste Management	511	126	-385	-54	-126	-175	-331	-259	-210
Committee Total	1,809	1,426	-383	24	-126	-89	-407	-257	-294

APPENDIX A (CONTINUED)

FINANCE & ADMINISTRATION COMMITTEE									
£000	2009/10			Forecasts reported to Members			Difference		
	Current Budget	Outturn	Variance Fav (-) / Adv	Nov	Jan	March	from Nov to now	from Jan to now	from March to now
Benefit Administration	-217	-250	-33	-31	-31	-31	-2	-2	-2
Central Services	301	289	-12	-2	-2	-4	-10	-10	-8
Committee Administration	90	88	-2	0	-3	0	-2	1	-2
Communications	145	145	0	0	-2	-1	0	2	1
Conducting Elections	32	0	-32	-33	-34	-32	1	2	0
Corporate Management	1,100	1,009	-91	-88	-85	-78	-3	-6	-13
Council Tax Benefits	-54	-89	-35	25	25	25	-60	-60	-60
Customer Services Centre	369	350	-19	-7	-12	-13	-12	-7	-6
Democratic Representation	372	360	-12	-7	-4	-5	-5	-8	-7
Electoral Registration	105	99	-6	-2	-2	2	-4	-4	-8
Enforcement	161	171	10	0	-5	-2	10	15	12
Financial Services	897	888	-9	-16	-11	-10	7	2	1
Housing Benefits	21	167	146	159	180	180	-13	-34	-34
Human Resources	165	124	-41	-33	-36	-45	-8	-5	4
Information Technology	688	701	13	-2	-16	4	15	29	9
Internal Audit	115	114	-1	0	-1	-1	-1	0	0
Land Charges	-68	-87	-19	20	21	9	-39	-40	-28
Legal Services	144	137	-7	0	-14	-5	-7	7	-2
Local Tax Collection	-120	-163	-43	0	0	0	-43	-43	-43
Non Domestic Rates	-91	-94	-3	0	0	0	-3	-3	-3
Office Services	62	58	-4	-1	-2	-3	-3	-2	-1
Offices Dunmow	33	29	-4	0	-10	-12	-4	6	8
Offices Saffron Walden	303	287	-16	-14	-20	-11	-2	4	-5
Resources Miscellaneous	-52	-56	-4	1	1	1	-5	-5	-5
Revenues Administration	858	898	40	33	33	37	7	7	3
Committee Total	5,359	5,175	-184	2	-30	5	-186	-154	-189

APPENDIX A (CONTINUED)

LICENSING COMMITTEE									
£000	2009/10			Forecasts reported to Members			Difference		
	Current Budget	Outturn	Variance Fav (-) / Adv	Nov	Jan	March	from Nov to now	from Jan to now	from March to now
Staffing Costs	89	91	2						
Inspection Fees	16	17	1						
Direct Admin Costs	16	1	-15						
Licensing Expenditure	121	109	-12	0	6	6	-12	-18	-18
Hackney Carriages	-157	-208	-51						
Other Licences	-87	-91	-4						
Licensing Income	-244	-299	-55	-26	-26	-26	-29	-29	-29
Committee Total	-123	-190	-67	-26	-20	-20	-41	-47	-47

APPENDIX B

HOUSING REVENUE ACCOUNT

£000	2009/10 Financial Year				Forecast variance reported in March	Difference
	Original Budget	Current Budget	Outturn	Variance		
Dwelling Rents	-11,461	-11,119	-11,149	-30	100	-130
Garage Rents	-208	-208	-196	12	0	12
Other rents etc	-6	-6	-5	1	0	1
Charges for Services & Facilities	-488	-488	-518	-30	0	-30
Contributions towards expenditure	-103	-104	-106	-2	-28	26
Investment Income	-16	-5	-4	1	0	1
Sub-total – Direct Income	-12,282	-11,930	-11,978	-48	72	-120
Housing Repairs	1,590	1,547	1,776	229	0	229
Housing Services	467	405	286	-119	-4	-115
Property Services	399	391	272	-119	-57	-62
Rent Collection & Accounting	79	79	102	23	7	16
Sheltered Housing Services	368	364	352	-12	-6	-6
Common Service Flats	480	480	371	-109	2	-111
Housing Sewerage	16	16	17	1	1	0
Estate Maintenance	195	195	196	1	0	1
SP Transitional Protection	26	26	19	-7	0	-7
Rents, Rates & Other Property Charges	30	30	41	11	13	-2
Negative Housing Subsidy	5,469	5,132	5,136	4	4	0
Depreciation - Dwellings	1,926	1,926	1,930	4	0	4
Depreciation - Other assets	252	254	211	-43	0	-43
Bad Debt Provision	0	0	82	82	0	82
DLO (Newport Depot)	0	10	6	-4	0	-4
Inflation Saving	0	15	0	-15	-15	0
Revenue Contribution to Capital	0	0	213	213	100	113
Sub-total - Direct Expenditure	11,297	10,870	11,010	140	45	95
Recharge from General Fund	885	956	938	-18	55	-73
HRA Share of Corporate Core	267	267	261	-6	-27	21
HRA Share of Pension Deficit	103	103	78	-25	-37	12
Sub-total - Total Net Expenditure	12,552	12,196	12,287	91	36	55
Operating deficit	270	266	309	43	108	-65
Transfer from Capital	0	0	-36	-36	0	-36
Transfer from Major Repairs Reserve	-248	-252	-211	41	-2	43
In year surplus (-) / deficit	22	14	62	48	106	-58

APPENDIX C

CAPITAL PROGRAMME

£000	Original Budget	Budget Adjustments 2009/10	Updated Budget	Outturn 2009-10	Year End Variance	Agreed Slippage c/f to 2010/11	Overspend/ Underspend
Community & Housing							
Community Project Grants	70	0	70	73	3	0	3
Play Programme	0	47	47	44	-3	3	0
Dunmow CCTV	0	0	0	0	0	0	0
Swimming Grant	0	22	22	0	-22	22	0
Felsted Playground	0	50	50	25	-25	25	0
Private Sector Renewal Grants	40	0	40	38	-2	0	-2
Disabled Facilities Grants	110	140	250	239	-11	11	0
Heritage Quest Centre	0	60	60	41	-19	19	0
Empty Dwellings	0	0	0	0	0	0	0
Total - Community & Housing Committee	220	319	539	460	-79	80	1
Environment							
White Street Car Park	0	65	65	50	-15	15	0
Wheelie Bins	10	20	30	58	28	0	28
Trade Waste Bin replacements	10	0	10	7	-3	0	-3
Glass Bottle Banks	0	60	60	58	-2	2	0
Food Waste Caddies	0	20	20	13	-7	7	0
Dunmow Playground	0	32	32	32	0	0	0
Refuse Collection / Trade Waste vehicles	335	-50	285	0	-285	285	0
Recycling Vehicles	166	-166	0	0	0	0	0
Street Cleansing Vehicles	192	-72	120	113	-7	0	-7
Light Van replacement programme	0	0	0	0	0	0	0
Elizabeth Way Culvert	220	-220	0	0	0	0	0
Museum grounds boundary wall	80	0	80	43	-37	37	0
Grant to Saffron Walden Town Council	0	50	50	0	-50	50	0
Total - Environment Committee	1,013	-261	752	374	-378	396	18
Finance & Administration							
Information Technology	416	168	584	466	-118	100	-18
Energy Efficiency Programme	50	-25	25	37	12	0	12
Saffron Walden Office	60	40	100	0	-100	100	0
Total - Finance & Administration	526	183	709	503	-206	200	-6
Housing Revenue Account							
Annual programme of works	1,637	39	1,676	1,869	193	0	193
HRA Supervisor Recharges	209	0	209	238	29	0	29
Cash Incentive Scheme Grant	40	0	40	36	-4	0	-4
Vehicle Replacement	0	0	0	0	0	0	0
Total - Housing Revenue Account	1,886	39	1,925	2,143	218	0	218
Total - General Fund Supervision	0	23	23	5	-18	0	-18
CAPITAL PROGRAMME TOTAL	3,645	303	3,948	3,485	-463	676	213