



East
Northamptonshire
Council

Finance Sub-Committee 3 February 2014

Budget Monitoring – Quarter 3 2013/14

Purpose of report

To provide an update on the Revenue and Capital positions against the approved budgets for the period ended 31 December 2013 and the forecast outturn position for the year.

Attachment(s):

Appendix 1 – Service Expenditure Analysis and Capital Programme

1. Introduction

- 1.1. This report provides an overview of the Council's revenue and capital position against the approved budget 2013/14 to the end of quarter 3, 31 December 2013 and a forecast outturn for the year. It highlights any significant under or overspending and identifies its impact on the year end position.
- 1.2. This report informs Members of high-level variations over £10k, which could potentially have a significant impact on the overall financial position of the Council. Detailed information on less significant variations can be obtained from the budget holders.

2. Overview

2.1. Revenue Overview

- 2.2. The Council approved a total council tax requirement of £11,646,718 for 2013/14 which included parish precepts and a number of technical accounting entries and adjustments. For monitoring purposes, the Finance Sub Committee is focussed on the true income and expenditure of this Council. The original revenue budget for the net cost of services, before such adjustments and items, was £9,947,810.
- 2.3. Since the budget setting in February 2013, the total budget has been revised to £10,164,857. The increase in budget relates to reporting changes and supplementary estimates totalling £217,047 approved during the year, as shown in **Table 1** below:

Table 1

	£
Net cost of services	9,947,810
Net Interest Payable	113,136
Carry forwards from 2012/13 (FSC 26/6/13)	103,911
Revised budget as per Outturn report	10,164,857

2.4. Revenue Update

- 2.5. The estimated outturn for the year is an underspend of £674k.

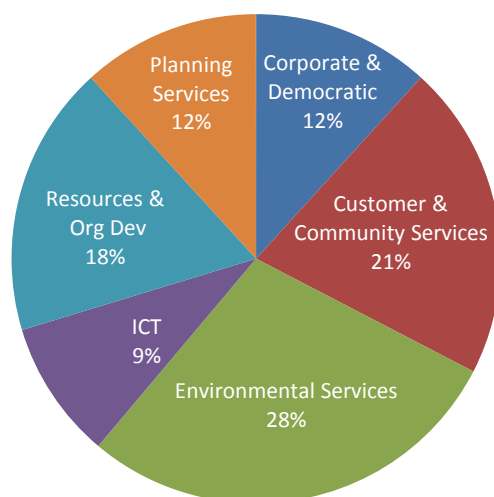
2.6. **Table 2** below shows the actual expenditure to date against budget, and the estimated outturn for the year with the variance against budget.

Table 2	Budget 2013/14	Actual to date	Estimated Outturn	Variance Q3	Variance Q2	Change Q2 - Q3
Corporate & Democratic	£1,333,456	£846,092	£1,115,350	(£218,106)	(£136,667)	(£81,439)
Customer & Community Services	£2,053,830	£1,942,850	£1,981,652	(£72,178)	(£21,406)	(£50,772)
Environmental Services	£2,744,010	£1,419,579	£2,704,512	(£39,498)	(£9,095)	(£30,403)
ICT	£928,040	£702,523	£870,800	(£57,240)	(£27,295)	(£29,945)
Resources & Org Dev	£1,790,441	£1,173,060	£1,700,276	(£90,165)	(£19,494)	(£70,671)
Planning Services	£1,315,080	£672,366	£1,118,520	(£196,560)	(£6,460)	(£190,100)
Total	£10,164,857	£6,756,470	£9,491,110	(£673,747)	(£220,417)	(£453,330)

NB: Corporate & Democratic Core includes, Chief Executive, Executive Director and Chief Finance Officer reporting

2.7. The chart below shows the net service expenditure as a percentage of the Total Estimated Outturn position for 2013/14.

Service Net Expenditure



2.8. **Appendix 1** provides a detailed breakdown of the service expenditure variances and a summary of the main savings and overspends of over £10k.

2.9. Following a high level review a large proportion of the savings, 90%, have been identified as one-off in nature. The remaining 10% ongoing savings have been incorporated into the budget for 2014/15. Further analysis of the underspend will be undertaken during the next quarter.

2.10. A significant proportion (£190k) of the underspend relates to Planning Services. This has arisen due to a large number of vacancy savings and an amount carried forward from the previous year to support the planning services business process review not yet being spent. Due to staff turnover experienced within the service during 2013/14 and ongoing pressures it is anticipated that a proportion of this underspend may be carried forward into future years (either via a carry forward request or contribution to the planning reserve) to support the ongoing process review and bring in additional resources to deal with the workload in Development Management and Local Plans.

2.11. The other main variance is interest payable (£181k). The Council originally forecast that it may have required to borrow externally to support the short term borrowing position the Council is current faced with. The Council has been able to use its surplus cash reserves and balances to finance this borrowing requirement in 2013/14, rather than borrowing externally.

2.12. Further work and consideration is required about how the underspend is utilised in future years. Future use of the underspend will be considered in the final 2013/14 outturn monitoring report.

2.13. Revenue Reserves

2.14. When the Council set its budget in February 2013 it included a £251k contribution to reserves. With lower government funding levels expected, recent government changes to Business Rates Retention and risks surrounding growth forecasts, it is important that the Council has sufficient resources to meet future risks. The forecast position for the year as a result of the changes set out above is shown in **Table 3** below:

Reserves	Q1 £k
Contribution to reserves	251
Forecast underspend for the year	674
Revised contribution to reserves 2013/14	925

2.15. The current forecast position assumes that business rates will be in line with the budget assumptions. There is a risk that business rates do not grow in line with expectations and this could have an impact on the final year end forecast position. Business rates retention is a major change for 2013/14 and as yet the accounting implications of this change are not fully understood. We have not yet been notified of the accounting arrangements from CIPFA and Central Government for the pooling element of the forecast, and therefore there is a risk that this could further reduce the underspend for 2013/14 but this could be adjusted in 2014/15.

2.16. The forecast underspend in 2013/14 resulting in an additional contribution to reserves during the year is further evidence that the Council is currently managing within its resources. Future Government funding reductions will put additional pressure on Council's resources over the medium term period and the forecast funding deficit in future years will need to be addressed to ensure the Council can meet the future financial challenges.

2.17. The impact of the latest outturn position on revenue reserves is set out in **Table 4** below:

Revenue Reserves	£k	£k
Revenue Reserves Q4 2012/13		5827
S106 grants unapplied		40
Nene Centre (<i>Net contribution to reserves</i>)		885
Revenue Reserves as at 1 April 2013		6,752
Add:		
NHB Contribution to Community Projects	365	<u>365</u>
Less:		
Carry Forward Requests	(103)	
Community Projects	(335)	
Committed Grants Unapplied	(90)	
Planning Drawdown	(150)	
Nene Centre Improvement Works	(885)	<u>(1,563)</u>
Revised Reserves Position		5,554
Contribution to reserves		<u>925</u>
Forecast revenue reserves (incl. earmarked at 31 March 2014)		6,479

3. Use of New Homes Bonus for Community Projects

- 3.1. When Council approved the budget for 2013/14 in February 2013 it set aside £365k from the New Homes Bonus monies to fund community projects. The monies would be targeted at those areas of the district where development had taken place and used to promote economic growth across the district.
- 3.2. The balance available for community projects at 31 December 2013 is £534k. It has increased to current levels due to income received in previous financial years being carried forward into the current year. To date only a proportion of this income has been spent. Plans are underway to distribute "Stream 2" (Community Facilities Fund) over the coming months, as a result of the work being undertaken by the District Regeneration Working Party.
- 3.3. It is unlikely that all this money will be spent by 31 March 2014. The assumption in the budget monitoring position is that a large proportion of these monies will be carried forward within reserves to be spent in future financial years on the approved projects.

4. Business Rates Retention (BRR)

- 4.1. The previous grant regime was replaced with a Business Rate Retention Scheme in April 2013. The key aim of this is to incentivise local business growth. Following extensive lobbying from local government, it was announced that at least 25% of business rates growth will be retained locally. The Council is working with other councils across Northamptonshire to continue the pooling arrangements across the county. These arrangements seek to retain a larger proportion of the growth, up to 40%. The split is 80:20 between district and county councils
- 4.2. The budget 2013/14 included a forecast for business rates retention as set out in **Table 5** below.

Business Rates Retention Forecast 2013/14	
BRR Baseline	£2,105,287
BRR Growth	£398,201
BRR Pooling	£171,931
Total BRR	£2,675,419

- 4.3. It is anticipated that the Council will experience the business rates growth that has been forecast during the year. The forecast position is being monitored closely and any change to the forecast will be reported to a future committee meeting. Should there be a shortfall against this forecast for the financial year this would reduce the underspend position outlined above.
- 4.4. BRR is a central government policy change and as such there is a lot of uncertainty surrounding exactly how this change will be accounted for in the 2013/14, as noted in 2.15 we are awaiting further information from CIPFA and Central Government.
- 4.5. The final monitoring and accounting position in relation BRR and, in particular, Pooling is not yet known. The future forecast and financial implications of the changes will be reflected in future monitoring reports.

5. Capital Overview

5.1. The Council's Capital Programme 2013/22 of £11.5m was approved by Council on 27 February 2013. A summary of the 2013/14 Capital Programme approved by Council is shown below:

Table 6

Capital Programme		2013/14
Housing Projects		£400,000
Leisure Projects		£2,709,500
Environment Projects		£45,855
Corporate Systems		£116,200
Property Maintenance		£6,650
Vehicle Replacements		£16,600
Total Approved		£3,294,805
Development Pool		
Housing Projects		
Leisure Projects		£46,500
Environment Projects		£56,410
Corporate Systems		£360,000
Property Maintenance		£25,000
Vehicle Replacements		
Total Development Pool		£487,910
Total Capital Programme		£3,782,715

5.2. Capital Update 2013/14

5.3. The table below sets out the position on the medium term capital programme as at the end of quarter 3, 2013/14:

Table 7	2013/14 Budget	Re-profiled from 2012/13	Re-profiled from 2014/15	Removed Schemes	Dev Pool Additions	Revised Position	Progress from Dev Pool	Latest Position
Capital Programme								
Housing Projects	£400,000	£18,356	-	-	-	£418,356	£220,412	£638,768
Leisure Projects	£2,709,500	£291,671	-	-	-	£3,001,171	£10,000	£3,011,171
Environment Projects	£45,855	-	-	-	-	£45,855	£200,000	£245,855
Corporate Systems	£116,200	£52,820	-	-	-	£169,020	£225,000	£394,020
Property Maintenance	£6,650	£6,575	-	-	-	£13,225	£25,000	£38,225
Vehicle Replacements	£16,600	£16,600	-	-	-	£33,200	-	£33,200
Total Approved	£3,294,805	£386,022	-	-	-	£3,680,827	£680,412	£4,361,239
Development Pool								
Housing Projects	-	-	-	-	£220,412	£220,412	(£220,412)	-
Leisure Projects	£46,500	-	-	-	£10,000	£56,500	(£10,000)	£46,500
Environment Projects	£56,410	-	-	-	£200,000	£256,410	(£200,000)	£56,410
Corporate Systems	£360,000	£3,910	£60,000	-	-	£423,910	(£225,000)	£198,910
Property Maintenance	£25,000	-	-	(£25,000)	£140,000	£140,000	(£25,000)	£115,000
Vehicle Replacements	-	-	-	-	-	-	-	-
Total Development Pool	£487,910	£3,910	£60,000	(£25,000)	£570,412	£1,097,232	(£680,412)	£416,820
Total Capital Programme	£3,782,715	£389,932	£60,000	(£25,000)	£570,412	£4,778,059	-	£4,778,059

5.4. Capital Expenditure 2013/14

5.5. The table shows that the budget for the Approved Capital Programme has increased from £3.3m to £4.4m as a result of changes within the capital programme, including re-profiling of expenditure from 2012/13 since the budget was set in February 2013 and movements from the Development Pool to the Approved Capital Programme. These movements have been approved during 2013/14.

- 5.6. The forecast outturn for 2013/14 is £419k below budget; £100k underspend and £319k slippage into future years. Full details are shown in appendix 1. The majority of the underspend relates to savings in the procurement of leisure equipment.

6. Leisure Centre Projects Update

- 6.1. The Nene Centre has now been open for around 4 months. A post project review is currently being undertaken. The budget for the roof replacement and improvement works was £1.9 million. The final cost will not be known until financial statements are finalised, but is expected to be slightly above the original budget. An update and final position will be provided at a future meeting.
- 6.2. The Pemberton Centre was fully re-opened in early November 2013. Any variations to the approved budget will be reported if necessary in a future report, the expectation is that the project will come in on or under budget.
- 6.3. The Leisure Equipment project was undertaken during March and April 2013. As a result of a full procurement tender exercise, the cost of providing new equipment for the two improved centres was significantly below budget.
- 6.4. An update on the post project reviews will be communicated in future reports. It is expected that there will be a net underspend of around £100k for the improvement programme as a whole, as set out in Appendix 1.

7. Asset Management Plan Update

- 7.1. At the last meeting of the Finance Sub-Committee in November 2013, the monitoring report and draft MTFs were presented outlining work being undertaken by officers to determine the capital works required, over the 10 year period of the capital programme, to maintain the Council's existing assets.
- 7.2. This plan is being incorporated into the Council's budget setting process for 2014/15.

8. Capital Funding 2013/14

- 8.1. The latest capital spending position assumes funding from the following sources in 2013/14:

Table 8	2013/14
Approved Capital Programme Forecast Outturn	£3,942,655
Total Expenditure	£3,942,655
Funded by:	
Capital Reserves	£1,060,000
Proceeds from Asset Sales	£85,000
Revenue Contribution	£200,000
Government Grant	£171,000
Short Term Borrowing	£2,426,655
Total Funding	£3,942,655

- 8.2. Capital reserves have now been fully depleted. Delayed asset sales have led to a requirement for short term borrowing to support the capital programme expenditure during 2013/14. The Council is using its surplus cash reserves and balances to finance this borrowing requirement in 2013/14, rather than borrowing externally.
- 8.3. Although the Council is using its own surplus cash resources to finance the capital programme in the short term, it should be noted that the Council is in a borrowing position, as this money will be required in the future for the purposes it has been set aside for.

- 8.4. There will be an opportunity cost of using surplus cash reserves to finance the capital programme, namely lost investment income on the surplus monies. However, this is considered a better value for money option than borrowing externally at this point in time, and will be kept under review as the interest rate environment changes. The Council currently has a clear policy of not entering into long-term borrowing.
- 8.5. Progress on the sale of surplus assets is included in a separate report on the agenda. The asset sales programme is the primary funding source for the Council's capital programme in this year (to repay short term borrowing) and the next two years. Any variance to the expected capital receipts expected to be realised, both level and timing, could have a significant impact upon the affordability of the capital programme.
- 8.6. Due to the significant funding challenges facing the capital programme over the short to medium term an extensive review of capital programme expenditure will be undertaken during the remainder of the current financial year. Until this review is complete further schemes will only be released into the Approved Capital Programme where there is a clear funding source. A report is expected to be taken to the next Finance Sub-Committee in March 2014 to further explore and understand the position.

8.7. Capital Reserves

- 8.8. The impact on capital reserves is set out below, **Table 9**:

Capital Reserves	£k
Capital reserves at 1 April 2013	175
Add:	
Nene Centre Roof Mediation Settlement (<i>Net of legal costs</i>)	885
Revised Reserves Position	1,060
Less:	
Capital Programme Expenditure funded from reserves	(1,060)
Forecast capital reserves at 31 March 2014	0

- 8.9. The capital reserves have now been fully depleted and the Council is in a borrowing position.

9. Equality and Diversity Implications

- 9.1. There are no known equalities issues arising from this report.

10. Legal Implications

- 10.1. There are no known legal implications arising from this report.

11. Risk Management

- 11.1. This risks arising from this report are recorded in the Council's Risk Register. The risks are subject to regular review and update.

12. Financial Implications

- 12.1. This report is of a financial nature and the implications are set out within the report

13. Corporate Outcomes

13.1. This report links to the following Corporate Outcomes:


- Effective Management
Budget monitoring allows the Council to manage and review its financial performance, contributing to the effective management of the Council
- Good Value for Money
This report demonstrates the cost of services provided, which contributes to this corporate outcome

14. Recommendations

14.1. The Sub-Committee is recommended to:

- Note the current budget monitoring position, including the review of the capital programme and the intention that, until the review is complete, no further schemes are to be added to the capital programme unless there is a clear funding source.

(Reason – this is an information / monitoring report which addresses the risks facing the Council and the affordability of its capital programme)

Legal	Power:				
	Other considerations:				
Background Papers:					
Person Originating Report: Kelly Watson, Finance Manager kwatson@east-northamptonshire.gov.uk					
Date: 21/01/14					
CFO 24.01.14		DMO		CX	

(Committee Report Normal Rev. 22)

Service Expenditure Summary 3rd Qtr. 2013/14

	Budget 2013/14	Actual to date	Estimated Outturn	Variance Q3	Variance Q2	Change Q2 - Q3
Corporate & Democratic	£1,333,456	£846,092	£1,115,350	(£218,106)	(£135,667)	(£82,439)
Customer & Community Services	£2,053,830	£1,942,850	£1,981,652	(£72,178)	(£21,406)	(£50,772)
Environmental Services	£2,744,010	£1,419,579	£2,704,512	(£39,498)	(£9,095)	(£30,403)
ICT	£928,040	£702,523	£870,800	(£57,240)	(£27,295)	(£29,945)
Resources & Org Dev	£1,790,441	£1,173,060	£1,700,276	(£90,165)	(£20,494)	(£69,671)
Planning Services	£1,315,080	£672,366	£1,118,520	(£196,560)	(£6,460)	(£190,100)
	£10,164,857	£6,756,470	£9,491,110	(£673,747)	(£220,417)	(£453,330)
Original Budget	£9,947,810					
Treasury Management	£113,136					
Carry Forward	£103,911					
	£10,164,857					

Service Expenditure Analysis 3rd Quarter 2013/14

	Budget 2013/14 A	Budget to date	Actual to date	Estimated Outturn B	Latest Variance B - A	Variance Q2	Change Q2 - Q3
Corporate and Democratic							
Finance Management	343,370	257,163	193,712	350,210	6,840	3,850	2,990
Management - CFO	53,800	40,354	0	48,000	(5,800)	0	(5,800)
Treasury Management Banking	25,000	25,755	20,498	28,000	3,000	3,000	0
Treasury Management Interest Payable	180,636	135,477	0	0	(180,636)	(135,477)	(45,159)
Treasury Management Interest Receivable	(67,500)	(50,625)	(62,520)	(74,500)	(7,000)	0	(7,000)
Insurance and Risk Management	69,690	69,690	70,709	71,000	1,310	1,310	0
Internal Audit	43,000	0	3,150	49,000	6,000	6,000	0
Procurement	23,000	23,000	0	27,000	4,000	4,000	0
External Funding	54,260	38,921	39,593	52,860	(1,400)	(1,400)	0
Non Distributed Costs	123,370	75,262	56,402	95,000	(28,370)	0	(28,370)
Corporate Management	95,000	48,037	53,923	75,950	(19,050)	(20,950)	1,900
ED -Management & Administration	141,240	105,951	104,255	141,530	290	290	0
Economic Development Growth	32,000	24,005	30,750	32,000	0	0	0
Rushden Lakes Examination	0	0	172,380	0	0	0	0
Rushden Town Centre Partnership	0	0	4,350	0	0	0	0
Chief Executives	216,590	162,697	158,890	219,300	2,710	2,710	0
Total	1,333,456	955,687	846,092	1,115,350	(218,106)	(136,667)	(81,439)
Head of Customer & Community							
Customer Services	418,120	308,362	314,201	417,216	(904)	(815)	(89)
Receipting	53,470	40,553	39,737	52,676	(794)	(250)	(544)
Revenues - Empty Properties	11,370	8,514	8,317	11,370	0	0	0
Corporate Post Room Administration	25,380	19,229	17,245	23,490	(1,890)	(1,890)	0
Customer & Communities Management	90,920	67,705	60,490	82,775	(8,145)	0	(8,145)
Media & Communications	91,320	65,224	57,728	76,230	(15,090)	(10,000)	(5,090)
Nene Valley News	154,650	109,320	107,827	152,990	(1,660)	(660)	(1,000)
Crime & Disorder	28,020	22,080	22,192	26,020	(2,000)	0	(2,000)
Community Safety Fund	10,590	9,040	10,598	10,598	8	0	8
The Pemberton Centre	70,000	51,043	78,626	70,340	340	340	0
Sports Development	55,840	43,759	53,500	55,840	0	0	0
Temporary Archaeological Store	2,500	2,500	2,319	2,320	(180)	0	(180)
Nene Community Centre	107,580	77,653	167,066	109,700	2,120	2,120	0
Splash Leisure Pool	263,180	192,283	329,757	263,180	0	0	0
Housing Benefits	(329,700)	262,882	(189,504)	(338,577)	(8,877)	0	(8,877)
Fraud	176,120	132,243	133,399	178,150	2,030	2,890	(860)
Council Tax Support Project	0	0	(64,632)	0	0	0	0
Council Tax Support Scheme	(61,790)	(46,348)	0	(61,790)	0	0	0
Community Planning	125,200	94,135	85,267	111,700	(13,500)	(5,000)	(8,500)
Youth	15,580	11,729	5,219	14,650	(930)	0	(930)
Environmental Improvements	21,670	18,755	18,849	21,795	125	0	125
Community Facilities Fund	0	0	19,432	0	0	0	0
Members Empowerment Fund	73,435	55,084	18,158	73,435	0	0	0
Land Charges	(11,085)	(13,286)	(30,555)	(23,085)	(12,000)	(10,000)	(2,000)
Support to Community & Voluntary Sector	99,220	84,687	71,929	99,290	70	0	70
Tourism Promotion	46,530	34,905	32,847	47,230	700	0	700
Council Tax	428,230	314,587	495,854	415,170	(13,060)	0	(13,060)
N.N.D.R.	87,480	65,521	76,983	88,939	1,459	1,859	(400)
Total	2,053,830	2,032,159	1,942,850	1,981,652	(72,178)	(21,406)	(50,772)

Service Expenditure Analysis 3rd Quarter 2013/14

	Budget 2013/14	Budget to date	Actual to date	Estimated Outturn	Latest Variance	Variance Q2	Change Q2 - Q3
Head of Environmental Services							
Health & Safety - NNSRP	24,670	18,505	26,968	24,990	320	420	(100)
Environmental Health Administration	70,700	53,034	49,316	65,840	(4,860)	0	(4,860)
Env. Services Support to DC	59,640	44,736	45,023	59,740	100	0	100
Environmental Health Management	111,470	80,733	65,655	105,150	(6,320)	(500)	(5,820)
Refuse Collection	738,110	526,173	363,954	703,820	(34,290)	0	(34,290)
Household Bulky Waste	(2,000)	(1,583)	(6,876)	(5,500)	(3,500)	0	(3,500)
Abandoned Vehicles	18,590	12,869	13,366	17,920	(670)	0	(670)
Garden Waste	(17,000)	(13,542)	(77,662)	(20,450)	(3,450)	(1,000)	(2,450)
Clinical Waste	10,160	2,317	3,141	11,640	1,480	0	1,480
Recycling	324,220	252,185	156,401	354,937	30,717	(680)	31,397
Trade Waste	19,390	3,816	(3,142)	17,510	(1,880)	4,000	(5,880)
Street Cleaning	776,270	580,911	455,634	797,900	21,630	(120)	21,750
Cleansing / Fly Tipping	18,000	14,841	13,075	17,400	(600)	0	(600)
CP - Food Safety	100,820	75,638	83,816	97,765	(3,055)	(325)	(2,730)
CP - Health And Safety	77,010	57,765	57,484	71,880	(5,130)	10	(5,140)
HP - Food Safety	9,390	7,393	3,464	12,550	3,160	0	3,160
HP - HECA	27,770	20,358	18,814	24,920	(2,850)	(670)	(2,180)
Pest Control	17,920	10,893	10,724	20,380	2,460	2,030	430
EHS - Animal Welfare	42,100	31,684	26,832	36,050	(6,050)	0	(6,050)
Public Health	157,010	117,665	108,427	147,610	(9,400)	(8,800)	(600)
Caravans and Travellers	4,140	3,109	3,139	4,210	70	0	70
Rockingham Motor Speedway	1,490	1,120	1,106	1,490	0	0	0
Noise Control	33,780	25,347	28,251	33,720	(60)	0	(60)
Air Quality	13,720	10,294	4,422	7,990	(5,730)	0	(5,730)
Authorised Processes	480	(2,888)	(320)	3,050	2,570	2,520	50
Contaminated Land	8,450	6,388	8,095	11,030	2,580	0	2,580
Renovation Grants	85,450	79,041	72,574	76,900	(8,550)	0	(8,550)
Unfit Housing	25,150	18,868	14,630	19,420	(5,730)	0	(5,730)
Empty Property Initiative	6,820	5,116	24,185	18,910	12,090	0	12,090
Emergency Planning - NNSRP	15,940	11,938	2,248	15,950	10	0	10
Licences-Other	3,020	1,020	349	(40)	(3,060)	(1,850)	(1,210)
Licences-Taxis	14,870	11,011	6,775	11,150	(3,720)	(1,430)	(2,290)
Licences-Liquor and Entertainment	(8,870)	(4,126)	(51,679)	(12,140)	(3,270)	(2,700)	(570)
Central Administration Unit	(44,670)	95,515	84,291	(49,180)	(4,510)	0	(4,510)
Licensing Daventry	0	20,784	(58,706)	0	0	0	0
Licensing Wellingborough	0	14,277	(43,527)	0	0	0	0
Licensing Kettering	0	19,730	(58,302)	0	0	0	0
Licensing Corby	0	13,483	(32,365)	0	0	0	0
Total	2,744,010	2,226,418	1,419,579	2,704,512	(39,498)	(9,095)	(30,403)
Head of ICT							
ICT Information Governance (ENC)	50,980	38,248	36,387	50,920	(60)	(20)	(40)
Corporate IT Systems (ENC Only)	99,990	63,181	64,354	91,210	(8,780)	(6,820)	(1,960)
IT Support (ENC Only)	270,565	241,313	231,081	242,700	(27,865)	(14,095)	(13,770)
IT Technical Services (ENC Only)	41,400	43,512	52,218	37,360	(4,040)	0	(4,040)
ICT Management (SS)	(370,245)	(277,613)	(278,950)	(357,640)	12,605	40	12,565
Corporate IT Systems (SS)	240,750	180,593	165,422	223,880	(16,870)	(5,460)	(11,410)
IT Support (SS)	250,790	187,439	157,063	235,030	(15,760)	(4,270)	(11,490)
IT Technical Services (SS)	343,810	264,657	274,601	347,340	3,530	3,330	200
Total	928,040	741,335	702,523	870,800	(57,240)	(27,295)	(29,945)

Service Expenditure Analysis 3rd Quarter 2013/14

	Budget 2013/14	Budget to date	Actual to date	Estimated Outturn	Latest Variance	Variance Q2	Change Q2 - Q3
Head of Resources & Org Dev							
The Rushden Centre	57,280	48,523	1,368	11,280	(46,000)	(44,500)	(1,500)
Thrapston Offices	332,380	272,205	228,669	312,160	(20,220)	(10,700)	(9,520)
Facilities Management	141,680	106,348	100,192	141,040	(640)	(640)	0
Corporate Costs	58,770	39,829	40,760	62,630	3,860	250	3,610
Democratic Services Management & Adminis	144,790	108,365	102,974	138,000	(6,790)	(7,570)	780
Chairman's Account	9,781	6,655	8,936	10,781	1,000	1,000	0
Printing	87,330	64,695	63,300	81,300	(6,030)	(5,820)	(210)
Electoral Administration	74,320	55,751	64,368	85,178	10,858	10,858	0
Legal Services	82,860	66,143	39,123	94,925	12,065	36,760	(24,695)
Organisational Development Management	159,920	120,012	91,789	145,710	(14,210)	(5,210)	(9,000)
Resources & OD Manage	79,140	59,364	60,440	80,120	980	980	0
Payroll	20,700	15,528	11,140	22,200	1,500	1,500	0
Resources & OD Administration	0	(301)	0	0	0	0	0
Postage	77,200	57,907	59,623	79,000	1,800	0	1,800
Performance Improvement	117,580	74,591	85,134	116,830	(750)	(790)	40
Village Drains	4,750	3,567	1,536	4,750	0	0	0
Land Drainage	3,000	2,250	0	3,000	0	0	0
Depot & Recycling	37,940	28,710	30,720	33,140	(4,800)	(1,850)	(2,950)
Units 6 Enterprise Road Raunds	2,300	2,200	1,825	2,330	30	30	0
Gazetteer & Street Name Plates	9,600	7,205	4,448	8,100	(1,500)	(1,500)	0
District Car Parks	3,000	2,250	237	3,000	0	0	0
Rushden Car Parks & Dev't	44,650	42,395	39,760	45,550	900	900	0
Thrapston Car Parks & Dev't	710	535	144	710	0	0	0
Irthlingb'H Car Parks & Dev't	2,120	2,003	1,868	1,710	(410)	(410)	0
Oundle Car Parks & Dev't	7,670	5,758	5,753	8,060	390	390	0
Amenity Land	4,950	3,713	1,899	4,950	0	0	0
Ditchford Leisure & Amenity	(2,070)	189	(2,746)	(2,650)	(580)	0	(580)
L & A - Herne Park	(3,000)	(2,248)	(4,395)	(4,500)	(1,500)	(1,500)	0
Twywell Hills and Dales	11,000	10,000	0	11,000	0	0	0
Elections	20,000	15,002	10,431	12,230	(7,770)	0	(7,770)
Democratic Representation	278,300	217,056	192,118	257,170	(21,130)	(8,630)	(12,500)
Electoral Registration	22,680	21,930	14,969	18,749	(3,931)	(1,500)	(2,431)
Raunds Ind'l Development	(27,270)	(20,633)	(18,196)	(22,090)	5,180	6,085	(905)
Kingscliffe Ind'l Development	(48,600)	(36,438)	(47,286)	(41,067)	7,533	12,373	(4,840)
Consortium Overheads	(25,020)	(18,768)	(17,841)	(25,020)	0	0	0
Total	1,790,441	1,382,291	1,173,060	1,700,276	(90,165)	(19,494)	(70,671)
Head of Planning Services							
Planning Management	167,090	124,863	73,388	132,090	(35,000)	0	(35,000)
Planning Administration	139,610	104,723	97,204	136,610	(3,000)	0	(3,000)
Homelessness Admin	205,650	129,574	154,243	211,390	5,740	5,740	0
Housing Advice	15,770	11,828	11,062	15,770	0	0	0
Homelessness Grants Programme	48,000	33,203	1,897	27,300	(20,700)	(12,200)	(8,500)
Service Strategy & Enabling Activities	69,260	51,956	39,193	47,260	(22,000)	0	(22,000)
Development Control Planning	152,200	114,164	7,367	84,200	(68,000)	0	(68,000)
Planning Policy	148,440	111,348	98,208	132,440	(16,000)	0	(16,000)
Joint Planning Unit	115,000	57,500	64,015	115,000	0	0	0
Local Development Framework	130,640	97,997	62,377	95,040	(35,600)	0	(35,600)
Planning-Conservation/Amenit	113,100	84,839	75,289	101,100	(12,000)	0	(12,000)
Building Control	3,410	942	13,724	13,410	10,000	0	10,000
Irthlingborough Master Plan	3,420	2,565	0	3,420	0	0	0
Raunds - Neighbourhood Plans	0	0	(17,612)	0	0	0	0
Oundle - Neighbourhood Plans	0	0	(20,000)	0	0	0	0
Higham Ferrers Master Plan	2,450	1,838	2,261	2,450	0	0	0
Thapston Master Plan	1,040	782	0	1,040	0	0	0
Rushden Transport Study	0	0	24,750	0	0	0	0
Neighbourhood Plans	0	0	(15,000)	0	0	0	0
Total	1,315,080	928,122	672,366	1,118,520	(196,560)	(6,460)	(190,100)
	10,164,857	8,266,012	6,756,470	9,491,110	(673,747)	(220,417)	(453,330)

Original Budget	£9,947,810
Treasury Management	£113,136
C/Fwd 2012/13	£103,911
Current Budget	£10,164,857

Explanation of Main Variances over £10k

Service area	Saving £'000	Pressure £'000	Reason for variance
Corporate & Democratic		10,000	Increase in Welland Contract Costs
Corporate & Democratic	(180,636)		External borrowing not required
Corporate & Democratic	(20,000)		Savings on External Audit Fees
Customer & Community Services	(23,000)		Salary Savings, reduced hours/lower salary grade
Customer & Community Services	(10,000)		Additional Land Search Charges Income
Customer & Community Services	(14,360)		Additional grant to support Benefit Changes
Customer & Community Services	(12,000)		Reduction on Court Fees
ICT	(12,350)		Savings on systems upgrade
ICT	(17,320)		Salary Savings due to ICT trainer being used for maternity cover and BCW secondment
ICT	(14,495)		ICT Shared Service - Transitional Salary Savings
Resources & Org Dev	(44,500)		Rental income from the Rushden Centre
Resources & Org Dev	(10,000)		Electricity savings at Thrapston Offices due to mild winter
Resources & Org Dev		10,858	Democratic Services restructure, Part Time post made full time
Resources & Org Dev		13,510	Legal Services Pension deficit - budget devolved following LGSS shared service
Resources & Org Dev	(20,000)		Underspend on Legal Shared Service based on current spend
Resources & Org Dev	(25,210)		Transitional vacancy savings - Organisational Development
Resources & Org Dev		11,000	Business Analyst cover
Resources & Org Dev	(12,000)		Elections Canvassers Fees - previously unreported as unable to predict at Q2 if any further district by-elections would be held
Resources & Org Dev		16,578	Loss of income due to vacant industrial units (Raunds and Kingscliffe)
Environmental Services	(11,593)		Net waste saving from improvement in trade waste, household bulky and garden waste activities
Environmental Services		21,630	Redundancy and pension strain costs further to waste team re-structure
Planning Services	(125,000)		Transitional vacancy savings
Planning Services	(35,000)		Planning Business Review delayed
Planning Services	(26,600)		Savings on consultants due to delay in 4 Towns plan
Planning Services		10,000	Loss of Building Control income
Planning Services	(20,700)		Reduction in forecast spend on Homelessness Grants Programme / additional grant income
Various	(132,559)		Other Variances less than £10k
	(767,323)	93,576	(673,747)

East Northamptonshire Council Capital Programme as at Quarter 3 - 2013/14

Approved Capital Programme	Previous Years Exp	2013/14 Original Budget	Previous Years Re-profiled Expenditure	New	2013/14 Current Budget	2013/14			
						Actual	Committed	Forecast Outturn	Variance
						£	£	£	£
Housing Projects	-	400,000	18,356	220,412	638,768	239,065	-	418,356	(220,412)
Leisure and Tourism Projects	1,006,829	2,709,500	291,671	10,000	3,011,171	2,732,028	20,328	2,910,495	(100,676)
Environment Projects	337,314	45,855	-	200,000	245,855	98,112	66,323	232,272	(13,583)
Central Services Projects	-	-	-	-	-	-	-	-	-
Corporate Systems	236,394	116,200	52,820	225,000	394,020	246,398	65,618	314,972	(79,048)
Essential Property Maintenance	13,425	6,650	6,575	25,000	38,225	8,454	9,912	35,731	(2,494)
Vehicle Replacements	-	16,600	16,600	-	33,200	17,381	-	30,830	(2,370)
Total	1,593,962	3,294,805	386,022	680,412	4,361,239	3,341,437	162,180	3,942,655	(418,584)

Approved Capital Project	Previous Years Exp	2013/14 Original Budget	Previous Years Re-profiled Expenditure	New	2013/14 Current Budget	Actual	Committed	Forecast Outturn	Variance
								13/14	
								£	
Disabled Facilities Grants	-	400,000	18,356	220,412	638,768	239,065	-	418,356	(220,412)
Purchase of Wheeled Bins	-	-	-	200,000	200,000	144,927	13,574	224,838	24,838
The Pemberton Centre Rushden	-	6,000	-	-	6,000	-	-	6,769	769
Pemberton Centre - Improvements	132,862	1,500,000	(32,862)	-	1,467,138	1,414,539	-	1,462,138	(5,000)
Nene Community Centre - Improvements	28,662	-	(28,662)	-	(28,662)	-	-	-	28,662
Nene Community Centre - Roof	845,305	703,500	353,195	-	1,056,695	981,781	6,521	1,088,033	31,338
Splash Pool - Feasibility Study	-	-	-	10,000	10,000	5,120	840	10,000	-
Leisure Equipment	-	500,000	-	-	500,000	330,588	12,967	343,555	(156,445)
Stanwick Lakes - Infrastructure	-	-	-	-	-	-	-	-	-
Greenway Phase3	337,314	45,855	-	-	45,855	(46,815)	52,749	7,434	(38,421)
Vehicles - Capital	-	16,600	16,600	-	33,200	17,381	-	30,830	(2,370)
Industrial Units	13,425	6,650	6,575	-	13,225	1,654	9,912	13,225	-
Air Conditioning Units	-	-	-	8,500	8,500	6,800	-	6,800	(1,700)
Fire Doors & Roof Void - Pemberton Centre	-	-	-	16,500	16,500	-	-	15,706	(794)
Replacement PC'S, Monitors & Laptops	36,557	25,000	-	-	25,000	21,245	-	25,000	-
Replacement Servers	44,602	20,000	-	-	20,000	6,818	-	20,000	-
Service Transformation Programme	-	-	-	60,000	60,000	54,100	-	54,100	(5,900)
Licences	-	-	-	115,000	115,000	78,198	-	115,000	-
Revenues and Benefits Upgrade	-	-	-	50,000	50,000	44,683	4,703	44,683	(5,318)
Data Infrastructure Equipment	29,882	29,370	-	-	29,370	30,073	-	30,073	703
CAPS Solutions/ERMS	125,353	41,830	52,820	-	94,650	11,281	60,915	26,116	(68,534)
Total	1,593,962	3,294,805	386,022	680,412	4,361,239	3,341,437	162,180	3,942,655	(418,584)

Development Pool	Previous Years Re-profiled Expenditure	New	2013/14	Actual	Committed	Forecast Outturn	Variance
	£	£	£	£	£	£	£
Housing Projects	-	-	-	-	-	-	-
Leisure and Tourism Projects	-	46,500	46,500	-	-	-	-
Environment Projects	-	56,410	56,410	-	-	-	-
Central Services Projects	-	-	-	-	-	-	-
Corporate Systems	3,910	182,000	185,910	-	-	-	-
Essential Property Maintenance	-	115,000	115,000	10,671	-	-	-
Vehicle Replacements	-	-	-	-	-	-	-
Total	3,910	399,910	403,820				

Development Pool

Disabled Facilities Grants			-				
Housing Stock Condition Survey			-				
Splash Pool		46,500	46,500				
HI 4 EM		39,020	39,020				
Replacement of Wheelie Bins		-	-				
District Car Parks		11,950	11,950				
Demolition of Recycling Centre and Depot Site Newton Road Rushden		80,000	80,000	10,671		80,000	-
Closed Churchyard, Polebrook		5,440	5,440				
Vehicles - Capital		-	-				
Replacement PC'S, Monitors & Laptops		-	-				
Replacement Printers & Scanners	2,580	15,000	17,580				
Replacement Servers		-	-				
Replacement Sun Server		-	-				
UPS for L12		-	-				
Data Infrastructure Equipment		-	-				
Storage/Replacement SAN	1,330	10,000	11,330				
Council Chamber Project Screen		25,000	25,000				
Security Systems/GovConnect		20,000	20,000				
ESRI - GIS Upgrade		70,000	70,000				
CAPS Solutions/ERMS		-	-				
CRM Upgrades		-	-				
Service Transformation Programme		-	-				
Licences		-	-				
Revenues and Benefits Upgrade		-	-				
Telephone System		15,000	15,000				
Rushden Centre BC/DR		27,000	27,000				
Replacement Finance System		-	-				
Replacement Data Network		-	-				
Fire Suppressant - Server room		20,000	20,000				
Council Chamber Lights		15,000	15,000				
Total	3,910	399,910	403,820	10,671	-	403,820	

Total Approved Programme and Development Pool	389,932		4,765,059	3,352,107	162,180	4,346,475	
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