



East  
Northamptonshire  
Council

## Finance Sub-Committee 9 February 2015

### Budget Monitoring to December 2014/15

#### Purpose of report

To provide an update on the forecast Revenue and Capital positions against the approved budgets for the period ended 31 December 2014.

#### 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 up to 31 December 2014 and forecast outturn against the approved budget 2014/15. 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 £12,755,004 for 2014/15 which included parish precepts and a number of technical accounting entries and adjustments. For monitoring purposes, the Finance Sub Committee is focussed on the collectable income and expenditure of this Council. The original revenue budget for the net cost of services, before such adjustments and items, was £9,644,877.
- 2.3. Since the budget setting in February 2014, the total budget has been revised to £9,714,788. The increase in budget relates to reporting changes and supplementary estimates totalling £69,911 approved during the year, as shown in **Table 1** below:

<b>Table 1</b>	£
Net cost of services	9,644,877
Net Interest Payable	(25,536)
Carry forwards from 2013/14 (FSC 25/6/14)	95,447
<b>Revised budget as per Outturn report</b>	<b>9,714,788</b>

##### 2.4. Revenue Update

- 2.5. The estimated services outturn for the year is an under-spend of £1,052k, over 40% of which is attributable to planning fee income being significantly higher than budgeted. The forecast does not take into account the possible effect of further staff vacancies for the remainder of this financial year, which will be closely monitored and any updates reported to Finance Sub-Committee.
- 2.6. **Table 2** below shows the actual expenditure to date against budget, and the estimated out-turn for year with the variance against budget.

	Budget 2014/15	Actual to date	Estimated Outturn	Variance
Corporate & Democratic	£1,148,894	£641,156	£1,115,990	(£32,904)
Customer & Community Services	£1,865,474	£4,835,982	£1,508,352	(£357,122)
Environmental Services	£2,740,110	£1,503,748	£2,698,132	(£41,978)
ICT	£967,830	£897,413	£921,373	(£46,457)
Resources & Org Dev	£1,764,770	£1,228,010	£1,615,485	(£149,285)
Planning Services	£1,227,710	£302,890	£803,540	(£424,170)
	<b>£9,714,788</b>	<b>£9,409,198</b>	<b>£8,662,872</b>	<b>(£1,051,916)</b>

- **Corporate & Democratic:** Further payments are still to be made in respect of EnCor Financial Services to Corby Borough Council, Welland Internal Audit Partnership, and to LGSS in respect of seconded Finance staff.
- **Customer & Community Services:** Housing Benefit adjustments of £3m are still to be processed, due to timing differences with when the grants are received from DWP.
- **Environmental Services:** Further contractual payments are due to be made in respect of the Council's Waste contract. There is also the revenue contribution to capital in respect of the purchase of wheeled bins (see paragraph 4.1)
- **ICT:** Further income to be received from Borough Council of Wellingborough in respect of shared IT Service
- **Resources & organisational Development:** Further payments to be made in respect of utilities bills, and legal shared services.
- **Planning Services:** Payments in respect of Homelessness housing contract still to be made, in addition to Master Plans and legal shared services.

2.7. The chart below shows the net service expenditure as a percentage of the Total Estimated Outturn position for 2014/15.

### Service Net Expenditure



2.8. **Table 3** below provides a summary of the main savings and pressures of over £10k. A detailed breakdown by Head of Service is shown at **Appendix 1(a)**.

Service area	Saving £'000	Pressure £'000	Reason for variance
Corporate & Democratic	(24,464)		Increase in Interest Receivable due to higher cash balances compared to budget.
Corporate & Democratic	(16,000)		Savings/rebate of previous years on External Audit
Corporate & Democratic		12,250	Increased cost of Welland Internal Audit shared service
Customer & Community	(10,007)		Transitional Vacancy Savings
Customer & Community	(10,000)		Salary savings due to unpaid leave & staff not at top of spinal point
Customer & Community	(41,620)		£31k savings from Fraud Dept devolvement & £10k income from Rutland CC
Customer & Community	(15,000)		Additional income from Land Searches
Customer & Community	(195,000)		Budget carry forward adjustment
Customer & Community	(90,000)		As a result of Business Rates Retention a technical change has arisen around Discretionary Rates Relief. This will now be dealt with through the Collection Fund and not the general revenue fund. ENC used to take on 100% of the cost. This is now split 40% ENC, 10% NCC and 50% Central Government in line with Business Rates Retention.
Customer & Community	(45,110)		£20k savings on publication of planning applications.
Customer & Community		18,240	Police Contribution not to be received in 14/15
Customer & Community		52,945	Redundancy payments & Pension Strains
ICT	(10,920)		Licence & Maintenance savings
ICT	(62,000)		Transitional vacancy savings
ICT		11,253	IDOX system upgrade
ICT		11,360	Adjustment of BCW contribution to reflect savings across shared service
Resources & Org Dev	(35,250)		Savings on running costs & NNDR following sale of building
Resources & Org Dev	(28,552)		Additional rental income from NHS
Resources & Org Dev	(17,912)		Legal Shared Service
Resources & Org Dev	(12,530)		Salary Savings for the Apprentice Corporate Support post
Resources & Org Dev	(15,200)		Savings on Franking Machine
Resources & Org Dev	(23,279)		(£20k) savings on Electricity
Resources & Org Dev		26,000	Increase in Mail Collection Service
Environmental Services	(12,460)		Income from higher use of bulky waste service.
Environmental Services	(16,500)		Savings on Changes to Pest Control Service
Planning Services	(23,430)		Lyveden enquiry costs reimbursement
Planning Services		32,960	Additional Legal costs
Planning Services	(24,000)		Transitional vacancy savings
Planning Services	(387,000)		Additional Planning fee income
Planning Services	(22,400)		Additional Building Control fee income
Various	(78,290)		
<b>Total</b>	<b>(1,216,924)</b>	<b>165,008</b>	<b>(1,051,916)</b>

2.9. The main reason for the variance is additional income arising from Planning and Building Control Fees, which account for around 40% of the total underspend.

2.10. The detailed breakdown at Appendix 1 sets out that around £480k of this underspend is ongoing and will be incorporated into the budget for 2015/16.

### 2.11. Vacancy Factor

2.12. In the past 3 years the Council has budgeted for a full establishment; however, staff turnover has invariably meant that the budgets have been underspent. Officers have been developing a vacancy factor to be incorporated into the 2015/16 Budget.

2.13. The Council has experienced an average staffing variance of 4.6% over the last 3 years. This has led to around £0.3m of salary saving being achieved each year.

- 2.14. For 2014/15 a pilot vacancy factor has been put in place and monitored via Finance Sub-Committee and CMT, with a view to incorporating this into the 2015/16 budget, subject to performance during 2014/15.
- 2.15. Based on previous years and following a prudent approach, a level of 3.5% (£210k) is being used as a pilot.
- 2.16. As at 31 December 2014 £175k of in-year vacancy savings have been recorded, and are incorporated in the service underspends shown in paragraph 2.6.
- 2.17. The major adverse risk associated with the vacancy factor is that staff turnover at the same levels as previous years may not be experienced and therefore the amount of salary savings achieved is lower than expected. This will be closely monitored to ensure that the 2015/16 budget for staffing costs is set at a realistic level.

**2.18. Local Government Pay Update**

- 2.19. The national pay negotiations were recently concluded between Local Government Employers and the trade unions. The final agreement is for a 2.2% increase over the period from January 2015 to March 2016, and a lump sum, dependent on the employee's pay point.
- 2.20. During its meeting on 8 December 2014 the Personnel Sub-Committee resolved to recommend to Council that the pay award be approved. The pay award has since been implemented and employees received it from January onwards.
- 2.21. A 1% cost of living award for Staff had been agreed earlier in the financial year via Personnel Sub-Committee, pending the outcome of the national negotiations. The cost of the award already given was incorporated within the calculations when the national pay award was implemented. There are minimal financial implications for 2014/15. The implications for future years have been incorporated into the 2015/16 budget setting process.

**2.22. Revenue Reserves**

- 2.23. When the Council set its budget in February 2014 it included a £60k contribution to reserves. The forecast position for the year as a result of the changes set out above is shown in the table below:

Reserves	Q2 £k
Budgeted contribution to reserves	60
Forecast underspend for the year	1,052
<b>Revised contribution to reserves 2014/15</b>	<b>1,112</b>

- 2.24. The impact of the latest outturn position on revenue reserves is set out in the table below:

<b>Revenue Reserves</b>	<b>£k</b>	<b>£k</b>
<b>Revenue Reserves Q4 2013/14</b>		
General Reserves		2,000
Earmarked Reserves		5,561
<b>Revenue Reserves as at 1 April 2014</b>		<b>7,561</b>
<b>Less:</b>		
Community Projects	(487)	
Use of earmarked reserves	(659)	<b>(1,146)</b>
Revised Reserves		<b>6,415</b>
<b>Add:</b>		
Forecast Contribution to reserves 2014/15		1,112
Less: Use of underspend to support services (Homelessness / Empty Houses)		(53)
<b>Forecast Revenue Reserves (including earmarked reserve) as at 31 March 2015</b>		<b>7,474</b>

### 3. Capital Overview

- 3.1. The Council's Capital Programme 2014/15 of £638k was approved by Council on 26 February 2014. A summary of the Capital Programme approved by Council is shown below:

<b>Approved Capital Programme</b>	<b>2014/15 £</b>
Disabled Facilities Grants	398,519
Housing Stock Survey (HI 4 EM)	39,020
Purchase of Wheeled Bins	200,000
<b>Total</b>	<b>637,539</b>

No further capital schemes were approved in February 2014 due to the amount of uncertainty surrounding funding available to finance the capital expenditure.

### 3.2. Capital Update 2014/15

- 3.3. During April 2014, Finance Sub-Committee undertook a review of the capital programme. The aim of the review was to understand fully what the Council must do in order to maintain service provision and business continuity, identify what expenditure is not essential and investigate possible 'Invest to Save' opportunities to ensure that the capital programme is affordable for 2014/15 and beyond.
- 3.4. Following this review an updated capital programme was approved by Council on 28 July 2014.
- 3.5. Five schemes were approved by the Finance Sub Committee on 22 October 2014 for progression from the Development Pool to the Approved Programme. One additional scheme was approved for progression on 1 December 2014.
- 3.6. The table below sets out the latest position on the medium term capital programme:

Approved Capital Programme		2014/15 Budget	Revised position
		£	£
Disabled Facilities Grants		398,519	494,325
Leisure and Tourism Projects		-	105,425
Environment Projects		239,020	228,500
Central Services Projects		-	16,200
Corporate Systems		-	298,457
Essential Property Maintenance		-	446,233
Vehicle Replacements		-	-
<b>Total</b>		<b>637,539</b>	<b>1,589,140</b>
Development Pool			Revised position
		£	£
Disabled Facilities Grants			-
Leisure and Tourism Projects		486,000	155,000
Environment Projects		-	-
Central Services Projects		54,000	37,600
Corporate Systems		305,000	80,000
Essential Property Maintenance		223,000	150,000
Vehicle Replacements		-	-
<b>Total</b>		<b>1,068,000</b>	<b>422,600</b>

### 3.7. Capital Expenditure 2014/15

3.8. The table shows that the budget for the Approved Capital Programme has increased from £0.6m to £1.5m as a result of changes within the capital programme, including re-profiling of expenditure from 2013/14 since the budget was set in February 2014 and movements from the Development Pool to the Approved Capital Programme. These movements have been approved during 2014/15.

3.9. The forecast outturn for 2014/15 is £3k under budget. Full details are shown in **Appendix 1(b)**.

### 4. Capital Funding 2014/15

4.1. The latest capital spending position assumes funding from the following sources in 2014/15:

	2014/15
Approved Capital Programme	£1,589,140
<b>Total Expenditure</b>	<b>£1,589,140</b>
Funded by:	
Wheeled bins – RCCO	£228,500
DFG - 2 <sup>nd</sup> homes from NCC	£220,412
DFG - Capital Grant	£178,107
Capital Reserves	£962,121
<b>Total Funding</b>	<b>£1,589,140</b>

### 4.2. Capital Reserves

4.3. The impact on capital reserves is set out below:

Capital Reserves	£k
Capital reserves as at 1 April 2014	2,975
Less:	
Approved Capital Programme Expenditure funded from reserves	(962)
<b>Forecast capital reserves as at 31 March 2015</b>	<b>2,013</b>



4.4. Following the approval of the Statement of Accounts prior to 30 September 2014, the Council has released the £2.4m negative capital financing requirement from unusable to usable reserves. This has provided a short term boost for the Capital Programme. This amount is included in the capital reserves balance as at 1 April 2014.

4.5. The Council's capital cash flow has been considered over the medium term based on the current capital programme and development pool. It is currently anticipated (based on **all** schemes being approved) that during 2017/18 the Council will run out of capital resources and be required to seek alternative options for financing capital expenditure. This position is being proactively mitigated through the MTFS.

**5. Equality and Diversity Implications**

5.1. There are no known equalities issues arising from this report.

**6. Legal Implications**

6.1. There are no known legal implications arising from this report.

**7. Risk Management**

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

**8. Financial Implications**

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


**9. Corporate Outcomes**

9.1. 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*

**10. Recommendations**

10.1. It is recommended that:  
The current budget monitoring position be noted.  
(Reason – this is an information / monitoring report – no decision required)

<b>Legal</b>	Power: <b>Local Government Act 2003</b>				
	Other considerations:				
<b>Background Papers:</b>					
<b>Person Originating Report:</b> Iain Jenkins, Interim Finance Manager <a href="mailto:ijenkins@east-northamptonshire.gov.uk">ijenkins@east-northamptonshire.gov.uk</a>					
<b>Date:</b> 27/01/15					
<b>CFO</b> 29/1/15		<b>MO</b>		<b>CX</b>	

(Committee Report Normal Rev. 22)





<b>Outturn Report</b>		<b>Period: 9 Year: 2015</b>		<b>Budget A</b>	<b>Actual + Commitment B</b>	<b>Funds Left A - B</b>	<b>Projected spend/income D</b>	<b>Projected spend/income less Budget D - A</b>	<b>Income</b>	<b>Saving</b>		<b>Pressure</b>	<b>To build into 15/16 budget</b>		
CFA004	Community Planning	£102,990	£75,041	£27,949	£101,310	(£1,680)		(£1,680)		(£1,680)					
CFA005	Youth	£23,440	£18,384	£5,056	£22,073	(£1,367)				(£1,367)					
CFA008	Environmental Improvements	£22,490	£14,183	£8,307	£22,490	£0									
CFA015	Community Facilities Fund (CFF)	£0	£513,983	(£513,983)	£0	£0									
CKH005	Members Empowerment Fund	£89,635	£32,710	£56,925	£89,635	£0									
CKN001	Land Charges	(£12,230)	(£14,091)	£1,861	(£21,320)	(£9,090)	(£15,000)	(£2,090)				£8,000			
CKS005	Support to Community & Voluntary Sector	£96,280	£94,595	£1,685	£96,280	£0									
CKV002	Tourism Promotion	£50,690	£37,192	£13,498	£50,690	£0									
CKY001	Council Tax	£432,810	£311,196	£121,614	£223,047	(£209,763)		(£6,653)	(£203,110)				Y	(£195,000)	
CKY002	N.N.D.R.	£90,440	(£325,142)	£415,582	(£6)	(£90,446)		(£1,109)	(£90,660)			£1,323	Y	(£90,000)	
<b>Head of Customer &amp; Community Total</b>		<b>£1,865,474</b>	<b>£4,835,982</b>	<b>(£2,970,508)</b>	<b>£1,508,352</b>	<b>(£357,122)</b>	<b>(£31,167)</b>	<b>(£65,500)</b>	<b>(£346,270)</b>	<b>£85,815</b>				<b>(£321,880)</b>	
<b>HEH</b>		<b>Head of Environmental Services</b>													
AKC116	Health & Safety - NNSRP	£24,360	£17,690	£6,670	£24,360	£0									
AKE001	Environmental Health Administration	£72,040	£52,638	£19,402	£72,040	£0									
AKE002	Env. Services Support to DC	£62,140	£46,907	£15,233	£62,140	£0									
AKL006	Environmental Health Management	£114,330	£76,984	£37,346	£112,900	(£1,430)				(£9,000)		£7,570	Y	£1,570	
CAA001	Refuse Collection	£728,460	£388,014	£340,446	£727,960	(£500)				(£500)					
CAA002	Household Bulky Waste	(£3,000)	(£23,462)	£20,462	(£16,210)	(£13,210)	(£12,460)			(£750)					
CAA003	Waste Management Enforcement	£18,840	£11,980	£6,860	£14,340	(£4,500)	(£4,500)						y	(£1,000)	
CAA004	Garden Waste	(£19,400)	(£99,903)	£80,503	(£23,000)	(£3,600)						(£3,600)			
CAA006	Clinical Waste	£9,410	£2,035	£7,375	£10,010	£600	£600								
CAA008	Recycling	£366,160	£227,801	£138,359	£366,160	£0									
CAA009	Trade Waste	£25,860	£18,565	£7,295	£28,860	£3,000						£3,000			
CAB001	Street Cleaning	£795,460	£510,974	£284,486	£796,140	£680	£1,180			(£500)					
CAB002	Cleansing / Fly Tipping	£18,500	£13,133	£5,367	£21,000	£2,500						£2,500			
CAR001	CP - Food Safety	£105,110	£60,534	£44,576	£102,110	(£3,000)			(£3,000)						
CAR002	CP - Health And Safety	£81,860	£55,724	£26,136	£77,360	(£4,500)			(£4,500)						
CAS001	HP - Food Safety	£9,820	£6,758	£3,062	£10,820	£1,000	£1,000								
CAS003	HP - HECA	£0	£0	£0	£0	£0									
CAT001	Pest Control	£24,810	£17,777	£7,033	£12,660	(£12,150)	(£650)	(£15,720)	(£5,780)			£10,000	Y	(£11,500)	
CAV001	EHS - Animal Welfare	£33,190	£17,876	£15,314	£27,770	(£5,420)	(£420)	(£5,000)					Y	(£5,000)	

Outturn Report		Period: 9 Year: 2015				Budget A	Actual + Commitment B	Funds Left A - B	Projected spend/income D	Projected spend/income less Budget D - A	Income	Saving	Pressure	To build into 15/16 budget
CAV002	Public Health	£160,860	£110,831	£50,029	£160,860	£0								
CAV003	Caravans and Travellers	£0	£0	£0	£0	£0								
CAV004	Rockingham Motor Speedway	£0	£0	£0	£0	£0								
CAV005	Noise Control	£37,140	£28,499	£8,641	£37,140	£0								
CAV006	Air Quality	£13,600	£8,210	£5,390	£13,600	£0								
CAV007	Authorised Processes	£2,900	£672	£2,228	£4,132	£1,232	£1,232							
CAV008	Contaminated Land	£12,080	£9,061	£3,019	£11,910	(£170)	(£170)							
CDA002	Renovation Grants	£22,420	£17,187	£5,233	£22,420	£0								
CDG006	Unfit Housing	£61,700	£47,581	£14,119	£61,700	£0								
CDG015	Empty Property Initiative	£0	£8,100	(£8,100)	£0	£0								
CKJ002	Emergency Planning - NNSRP	£17,380	£12,387	£4,993	£17,380	£0								
CKN002	Licences-Other	£3,090	(£187)	£3,277	£480	(£2,610)	(£3,410)					£800	Y	(£720)
CKN003	Licences-Taxis	£3,560	£129	£3,431	£3,660	£100						£100		
CKN004	Licences-Liquor and Entertainment	(£15,860)	(£50,119)	£34,259	(£15,860)	£0								
CKN005	Central Administration Unit	(£46,710)	£93,534	(£140,244)	(£46,710)	£0								
CKN006	Licensing Daventry	£0	(£51,371)	£51,371	£0	£0								
CKN007	Licensing Wellingborough	£0	(£41,705)	£41,705	£0	£0								
CKN008	Licensing Kettering	£0	(£60,472)	£60,472	£0	£0								
CKN009	Licensing Corby	£0	(£30,616)	£30,616	£0	£0								
	<b>Head of Environmental Services Total</b>	<b>£2,740,110</b>	<b>£1,503,748</b>	<b>£1,236,362</b>	<b>£2,698,132</b>	<b>(£41,978)</b>	<b>(£17,598)</b>	<b>(£28,220)</b>	<b>(£16,530)</b>	<b>£20,370</b>				<b>(£16,650)</b>
<b>HIT</b>	<b>Head of ICT</b>													
AKT001	ICT Information Governance (ENC)	£41,540	£23,508	£18,032	£30,540	(£11,000)		(£11,000)					N	
AKT002	Corporate IT Systems (ENC Only)	£118,440	£129,429	(£10,989)	£129,193	£10,753	(£500)					£11,253	N	
AKT003	IT Support (ENC Only)	£257,820	£223,100	£34,720	£251,170	(£6,650)		(£16,000)	(£430)	£9,780	y			£2,650
AKT004	IT Technical Services (ENC Only)	£53,510	£45,190	£8,320	£48,100	(£5,410)			(£5,410)				N	
AKT101	ICT Management (SS)	(£381,500)	(£136,507)	(£244,993)	(£370,140)	£11,360				£11,360	N			
AKT102	Corporate IT Systems (SS)	£248,760	£178,117	£70,643	£240,760	(£8,000)		(£8,000)					n	
AKT103	IT Support (SS)	£274,350	£171,491	£102,859	£247,760	(£26,590)		(£27,000)		£410	Y			£410
AKT104	IT Technical Services (SS)	£354,910	£263,062	£91,848	£343,990	(£10,920)			(£10,920)				Y	(£8,870)
AKT202	ICT Corporate Systems (WBC Only)	£0	£0	£0	£0	£0								
AKT203	IT Support (WBC Only)	£0	£0	£0	£0	£0								
AKT204	IT Technical Services (WBC only)	£0	£24	(£24)	£0	£0								
	<b>Head of ICT Total</b>	<b>£967,830</b>	<b>£897,413</b>	<b>£70,417</b>	<b>£921,373</b>	<b>(£46,457)</b>	<b>(£500)</b>	<b>(£62,000)</b>	<b>(£16,760)</b>	<b>£32,803</b>				<b>(£5,810)</b>
<b>HOR</b>	<b>Head of Resources &amp; Org Dev</b>													
AKA001	The Rushden Centre	£36,500	(£3,108)	£39,608	£7,948	(£28,552)	(£28,552)						Y	(£26,315)

Outturn Report		Period: 9 Year: 2015					Budget A	Actual + Commitment B	Funds Left A - B	Projected spend/income D	Projected spend/income less Budget D - A	Income	Saving	Pressure	To build into 15/16 budget
AKA007	Thrapston Offices	£325,670	£243,278	£82,392	£302,391	(£23,279)						(£23,279)		N	
AKA008	Facilities Management	£137,440	£101,143	£36,297	£135,755	(£1,685)						(£1,685)			
AKB001	Corporate Costs	£62,600	£48,982	£13,618	£61,477	(£1,123)						(£1,123)			
AKB003	Business Transformation	£45,320	£23,244	£22,076	£43,062	(£2,258)					(£2,358)		£100		
AKC101	Democratic Services Management & Adminis	£168,540	£125,896	£42,644	£167,671	(£869)						(£869)			
AKC111	Printing	£82,110	£66,226	£15,884	£80,460	(£1,650)	(£6,000)					(£1,000)	£5,350	N	
AKC114	Electoral Administration	£87,430	£68,411	£19,019	£82,350	(£5,080)							(£5,080)	N	
AKC120	Legal Services	£58,100	£22,202	£35,898	£40,188	(£17,912)						(£30,732)	£12,820	N	
AKC130	Organisational Development Management	£119,730	£87,469	£32,261	£119,618	(£112)					(£112)			N	
AKF001	Resources & OD Manage	£82,760	£62,108	£20,652	£82,760	£0									
AKF221	Payroll	£23,650	£23,309	£341	£23,650	£0									
AKL001	Resources & OD Administration	£0	£20	(£20)	£0	£0									
AKL012	Postage	£77,200	£68,753	£8,447	£88,000	£10,800						(£15,200)	£26,000	Y £10,000	
AKS101	Performance Improvement	£121,440	£61,189	£60,251	£101,285	(£20,155)					(£12,530)	(£7,625)		N	
CAE001	Village Drains	£4,810	£2,013	£2,797	£4,810	£0									
CAH001	Land Drainage	£3,000	£0	£3,000	£3,000	£0									
CAK001	Depot & Recycling	£35,250	(£707)	£35,957	£0	(£35,250)	£250					(£35,500)		Y (£35,250)	
CAK004	Units 6 Enterprise Road Raunds	£2,030	£1,954	£76	£2,030	£0									
CAL001	Gazetteer & Street Name Plates	£9,710	£5,202	£4,508	£7,310	(£2,400)						(£2,400)			
CAN001	District Car Parks	£11,310	£6,609	£4,701	£11,060	(£250)						(£250)			
CAN002	Rushden Car Parks & Dev't	£45,280	£39,989	£5,291	£45,890	£610							£610		
CAN003	Thrapston Car Parks & Dev't	£710	£860	(£150)	£856	£146							£146		
CAN004	Irthlingb'H Car Parks & Dev't	£2,120	£1,901	£219	£2,189	£69							£69		
CAN007	Oundle Car Parks & Dev't	(£250)	(£253)	£3	(£253)	(£3)						(£3)		Y (£8,060)	
CAW003	Amenity Land	£5,500	£3,296	£2,204	£5,321	(£179)	(£179)								
CAW008	Ditchford Leisure & Amenity	(£2,640)	£0	(£2,640)	(£2,640)	£0									
CAW010	Twywell Hills and Dales	£11,000	£10,000	£1,000	£11,000	£0									
CKD001	Elections	£18,600	£2,525	£16,075	£9,340	(£9,260)						(£9,260)		N	
CKD002	European Election	£0	£335	(£335)	£2,347	£2,347							£2,347		
CKH002	Democratic Representation	£272,300	£196,244	£76,056	£262,839	(£9,461)					(£9,461)			N	
CKH003	Chairman's Account	£11,270	£5,734	£5,536	£9,635	(£1,635)	(£1,635)								
CKK001	Electoral Registration	£24,580	£8,290	£16,290	£23,869	(£711)							(£711)	N	
CKT002	Raunds Ind'l Development	(£25,920)	(£21,590)	(£4,330)	(£25,707)	£213							£213	Y	



<b>Outturn Report</b>		<b>Period: 9 Year: 2015</b>		<b>Budget A</b>	<b>Actual + Commitment B</b>	<b>Funds Left A - B</b>	<b>Projected spend/income D</b>	<b>Projected spend/income less Budget D - A</b>	<b>Income</b>	<b>Saving</b>	<b>Pressure</b>	<b>To build into 15/16 budget</b>
CKS115	Kings Cliffe Local Nature Reserve	£0	£1,000	(£1,000)	£0	£0						
	<b>Head of Planning Services Total</b>	<b>£1,227,710</b>	<b>£302,890</b>	<b>£924,820</b>	<b>£803,540</b>	<b>(£424,170)</b>	<b>(£437,830)</b>	<b>(£24,000)</b>	<b>£0</b>	<b>£37,660</b>		<b>(£49,300)</b>
<b>SCX</b>	<b>Secretary to Chief Executive</b>											
AKX001	Chief Executives	£189,580	£141,463	£48,117	£189,580	£0						
	<b>Secretary to Chief Executive Total</b>	<b>£189,580</b>	<b>£141,463</b>	<b>£48,117</b>	<b>£189,580</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>		<b>£0</b>
	<b>Interest on Balances</b>											
Int-P	Interest payable (RCCO)	£0	£0	£0	£30,000	£30,000				£30,000		
Int-R	Interest receivable	(£25,536)	(£14,896)	(£46,667)	(£80,000)	(£54,464)				(£54,464)		
	<b>Total</b>	<b>(£25,536)</b>	<b>(£14,896)</b>	<b>(£46,667)</b>	<b>(£50,000)</b>	<b>(£24,464)</b>	<b>£0</b>	<b>£0</b>	<b>(£24,464)</b>	<b>£0</b>		<b>£0</b>
		<b>£9,714,788</b>	<b>£9,409,198</b>	<b>£269,563</b>	<b>£8,662,872</b>	<b>(£1,051,916)</b>	<b>(£524,857)</b>	<b>(£205,621)</b>	<b>(£554,200)</b>	<b>£232,762</b>		<b>(£479,765)</b>
							50%	20%	53%	(22%)		

East Northamptonshire Council Capital Programme as at 31 December 2014

Approved Capital Programme	2014/15								
	2014/15 Original Budget	Previous Years Re-profiled Expenditure	New	Revised position	Actual	Committed	Forecast Outturn	Variance Budget v Actual	Request Carry Forward
	£	£	£	£	£	£	£	£	£
Disabled Facilities Grants	398,519	24,786	71,020	494,325	339,280	-	494,325	-	-
Leisure and Tourism Projects	-	32,425	73,000	105,425	18,718	61,952	27,923	(77,502)	-
Environment Projects	239,020	-	(10,520)	228,500	206,226	29,429	246,000	17,500	-
Central Services Projects	-	-	16,200	16,200	16,200	-	16,200	-	-
Corporate Systems	-	73,457	225,000	298,457	144,729	68,896	321,337	22,880	-
Essential Property Maintenance	-	115,233	331,000	446,233	418,801	120	480,630	34,397	-
Vehicle Replacements	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>637,539</b>	<b>245,901</b>	<b>705,700</b>	<b>1,589,140</b>	<b>1,143,955</b>	<b>160,397</b>	<b>1,586,416</b>	<b>(2,724)</b>	<b>-</b>
Approved Capital Project	2014/15 Original Budget	Previous Years Re-profiled Expenditure	New	Revised position	Actual	Committed	Forecast Outturn	Variance Budget v Actual	Request Carry Forward
	£	£	£	£	£	£	£	£	£
Replacement Hardware (PC'S, Monitors & Laptops)	-	-	33,335	33,335	1,174	16,097	33,335	-	-
IER Hardware (Funded from IER Grant)	-	-	-	-	605	-	-	-	-
Greenway Phase 3 - Irthlingborough (Accrual)	-	-	-	-	(48,842)	52,749	(48,840)	(48,840)	-
Disabled Facilities Grants	398,519	24,786	71,020	494,325	339,280	-	494,325	-	-
Purchase of Wheeled Bins	200,000	-	28,500	228,500	206,226	29,429	246,000	17,500	-
HI 4 EM	39,020	-	(39,020)	-	-	-	-	-	-
Leisure Equipment	-	32,425	-	32,425	(5,440)	9,203	3,763	(28,662)	-
Stanwick Lakes - Infrastructure	-	-	73,000	73,000	73,000	-	73,000	-	-
Nene Community Centre - Roof	-	33,190	-	33,190	64,548	-	64,550	31,360	-
Splash Pool - Emergency & Improvement Plan	-	4,160	331,000	335,160	295,281	120	335,160	-	-
Pemberton Centre - Improvements (Residual from 2013/14)	-	-	-	-	3,037	-	3,037	3,037	-
Demolition of Recycling Centre and Depot Site Newton Road Rushden	-	77,883	-	77,883	55,935	-	77,883	-	-
Service Transformation Programme	-	5,900	-	5,900	-	-	5,900	-	-
Licences	-	-	100,000	100,000	96,150	-	100,000	-	-
Revenues and Benefits Upgrade	-	4,703	10,000	14,703	2,351	2,351	14,703	-	-
DR/Business Continuity	-	-	25,000	25,000	27,882	-	27,880	2,880	-
Telephone System	-	-	11,665	11,665	11,664	-	11,665	-	-
Server 2003 replacement	-	-	10,000	10,000	-	-	10,000	-	-
Replacement Printers & Scanners	-	-	15,000	15,000	-	-	15,000	-	-
Performance Management Solution	-	-	16,200	16,200	16,200	-	16,200	-	-
Security Systems/GovConnect	-	-	20,000	20,000	1,995	2,293	20,000	-	-
CAPS Solutions/ERMS	-	62,854	-	62,854	2,908	48,155	82,854	20,000	-
<b>Total</b>	<b>637,539</b>	<b>245,901</b>	<b>705,700</b>	<b>1,589,140</b>	<b>1,143,955</b>	<b>160,397</b>	<b>1,586,416</b>	<b>(2,724)</b>	<b>-</b>



Development Pool	2014/15 Original Budget £	Previous Years Re-profiled Expenditure £	New £	Revised position £	Actual £	Committed £	Forecast Outturn £	Variance Budget v Actual £	Request Carry Forward £
Disabled Facilities Grants		-	-	-	-	-	-		
Leisure and Tourism Projects	486,000	-	(331,000)	155,000	-	-	-		
Environment Projects	-	-	-	-	-	-	-		
Central Services Projects	54,000	-	(16,400)	37,600	-	-	-		
Corporate Systems	305,000	-	(225,000)	80,000	-	-	-		
Essential Property Maintenance	223,000	-	(73,000)	150,000	-	-	-		
Vehicle Replacements	-	-	-	-	-	-	-		
<b>Total</b>	<b>1,068,000</b>	<b>-</b>	<b>(645,400)</b>	<b>422,600</b>					

#### Development Pool

##### **Contractual**

Stanwick Lakes - Infrastructure	73,000		(73,000)	-					
<b>Business Critical</b>									
AMP - Pemberton Centre	155,000			155,000					
AMP - East Northamptonshire House	125,000			125,000					
AMP - Industrial Units	25,000			25,000					
Splash Pool - Emergency & Improvement Plan	331,000		(331,000)	-					
Print Room Asset Management	24,000			24,000					
Replacement Hardware (PC'S, Monitors & Laptops)	30,000		(33,335)	(3,335)					
Data Infrastructure Equipment	10,000			10,000					
Security Systems/GovConnect	20,000		(20,000)	-					
Licences	100,000		(100,000)	-					
DR/Business Continuity	25,000		(25,000)	-					
Replacement Printers & Scanners	15,000		(15,000)	-					
Replacement Servers	10,000			10,000					
Upgrade Public Access and TLC systems (CAPS Solutions/ERMS)	10,000			10,000					
Telephone System	15,000		(11,665)	3,335					
Oracle Licensing & Physical servers	40,000			40,000					
Oracle Development	10,000			10,000					
Server 2003 replacement	10,000		(10,000)	-					
Revenues and Benefits Upgrade	10,000		(10,000)	-					
<b>Service Enhancement</b>									
HI 4 EM (Moved from approved to development)	-		39,020	39,020					
HI 4 EM (Moved to approved to fund DFG's -P&R 10/11/14)	-		(39,020)	(39,020)					
Performance Management Solution	30,000		(16,400)	13,600					
<b>Total</b>	<b>1,068,000</b>	<b>-</b>	<b>(645,400)</b>	<b>422,600</b>					

<b>Total Approved Programme and Development Pool</b>	<b>1,705,539</b>	<b>245,901</b>	<b>2,011,740</b>	<b>1,143,955</b>	<b>160,397</b>	<b>1,586,416</b>
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