



Finance Sub-Committee 30 April 2018

Budget Monitoring to 31 March 2018

Purpose of report

To provide an update on the Revenue and Capital positions against the approved budgets for the year ended 31 March 2018.

Attachment(s):

- Appendix 1 – Revenue Expenditure 2017/18
- Appendix 2 – Carry forwards requests 2017/18
- Appendix 3 – Proposals for Underspend 2017/18
- Appendix 4 – Draft Reserves 2017/18 (to follow)
- Appendix 5 – Capital Expenditure 2017/18
- Appendix 6 – Performance Indicators

1. Introduction

- 1.1. This report provides an overview of the council's draft outturn position for both revenue and capital expenditure against the approved budget for the financial year 2017/18. It highlights any significant under or overspending against the budget.
- 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 directly from the budget holders.
- 1.3. The draft outturn position reflected in this report is currently being incorporated into the council's Statement of Accounts for 2017/18. In line with statutory reporting requirements, the Chief Finance Officer has to sign off the draft accounts by 31 May. External audit will then review the accounts with a view to signing them off by 31 July.

2. Revenue Overview

- 2.1. Council approved a total budget requirement of £10,810,681 for 2017/18 which included a council tax requirement of £4,125,909, as well as 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 £9,179,726.
- 2.2. Since the budget setting in February 2017, the total budget has been revised to £9,221,998. The increase in budget relates to net interest receivable and carry forwards from 2015/16 totalling £32,321 (net) approved during the year, as shown in **Table 1** below:

	£
Net cost of services	9,179,724
Net Interest Receivable	(100,000)
Carry forwards from 2016/17	142,274
Revised budget as per Outturn report	9,221,998

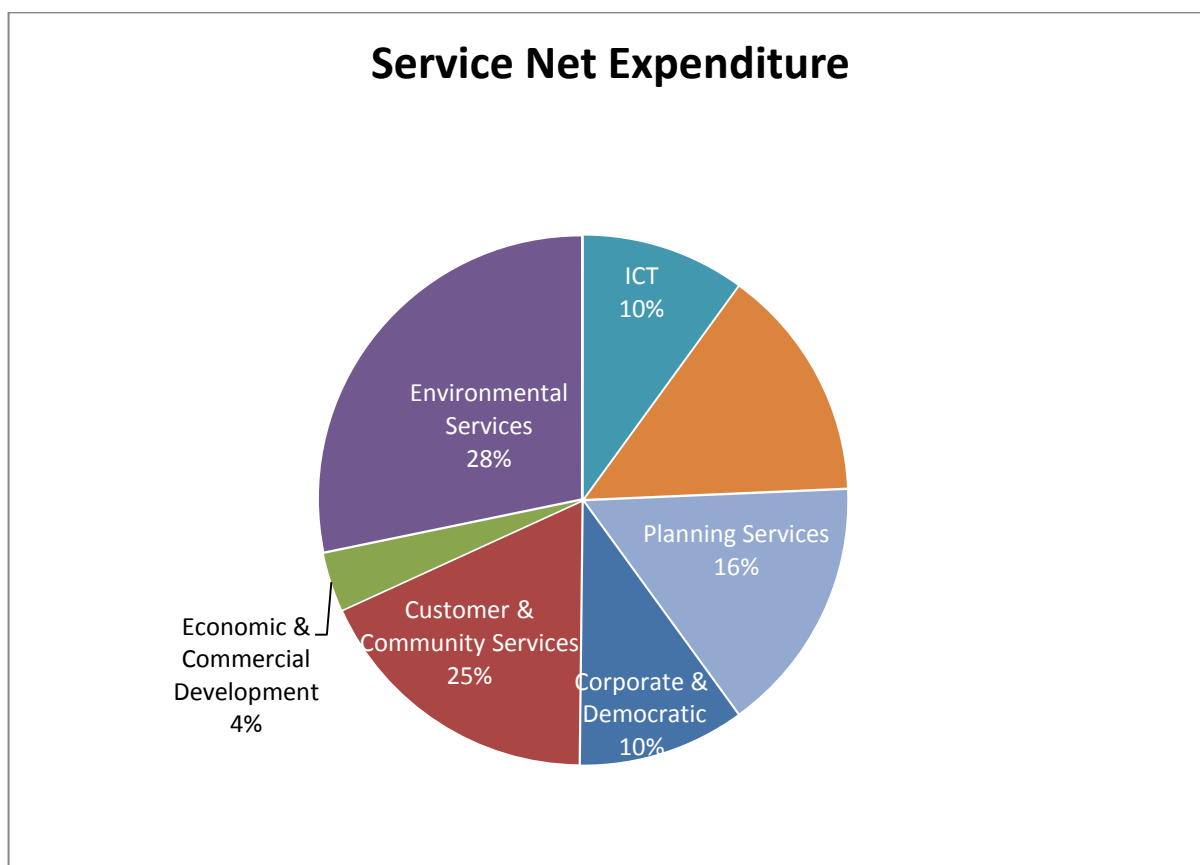
3. Revenue Outturn

- 3.1. The estimated services outturn for the year is an underspend of £350k. This is due to an increase in waste recycling credits, together with other contractual efficiencies and pressures, including an overall saving of £38k against the vacancy savings budget.
- 3.2. It has been identified that a proportion of the underspend identified in 2017/18 will be needed for expenditure that is due to take place in 2018/19. This is explained in more detail in Section 5.
- 3.3. The table below shows the actual expenditure against budget for 2017/18 by service:

	Budget 2017/18	Actual and committed to date	Estimated Outturn	Variance
Corporate Services	£936,791	£1,150,570	£902,685	(£34,106)
Customer & Community Services	£1,461,526	£1,770,545	£1,597,359	£135,833
Economic & Commercial Development	£563,280	£277,362	£317,650	(£245,630)
Environmental Services	£2,677,764	£2,542,650	£2,505,719	(£172,045)
ICT	£839,778	£1,160,311	£886,719	£46,941
Resources & Organisational Development	£1,341,854	£1,275,785	£1,269,787	(£72,067)
Planning Services	£1,401,005	£1,329,194	£1,391,522	(£9,483)
	£9,221,998	£9,506,417	£8,871,441	(£350,557)

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

- 3.4. The chart below shows the net service expenditure as a percentage of the total estimated outturn position for 2017/18.



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

3.6. The draft outturn includes a number of items which have been identified for carry forwards into 2018/19 as well as movements to and from existing reserves. Further details of these can be found at **Appendix 2**.

3.7. Vacancy Factor

3.8. During the last 2 years the council has included a vacancy factor in the budget of £200k (based on 3.5% of staff turnover). This has again been incorporated into the 2017/18 budget and MTFS.

3.9. The monitoring of the vacancy factor is set out below:

Vacancy Factor	£k
Vacancy Factor (3.5%)	200
Vacancy Savings to date (Mar 2018)	(238)
Surplus on vacancy savings	(38)

3.10. The savings for the year are above expectations of the full £200k. It should be noted that £140k of salary savings have been utilised on other staffing costs such as costs of backfilling vacant posts. Otherwise, £378k of savings would have been achieved during this period.

4. New Homes Bonus (NHB)

4.1. The council received £2,413k in New Homes Bonus for 2017/18. When Council approved the budget in February 2017 it set aside £1,127k of that New Homes Bonus to fund community projects. Stream 2 funds are targeted to those areas of the district where development has taken place and is used to promote economic growth across the district.

4.2. It should be noted that the balance held in reserves also includes monies allocated to community projects from previous rounds where projects are not yet completed. The estimated balance held in reserves at 31 March 2018 is £3.9m of which £0.5m is for Stream 2 projects and £3.4m is for Stream 3.

5. Use of 2017/18 Underspend

5.1. As detailed above, the underspend for 2017/18 is £350k (subject to approval of the carry forwards set out in Appendix 2). The council needs to determine how it wishes to use this underspend.

5.2. To ensure the council makes best use of this underspend it is recommended that a proportion is utilised to create additional earmarked reserves to strengthen its financial position and protect it against specific future uncertainties. In accordance with section 4.31 of the Financial Procedure Rules in the Council's Constitution, the use of earmarked reserves are approved by the Chief Finance Officer.

5.3. The summarised table below sets out how the 2017/18 underspend could be utilised. The unutilised balance will be transferred into the Projects and Other Investments Reserve to enable the council to make further investment to support a sustainable financial position in future. Further detail can be seen in **Appendix 3**:

Utilisation of 2017-18 Underspend

	£000	£000
2017/18 Net Cost of Services Underspend		(350)
Proposed Utilisation:		
Cost of Transition	340	
Member Training reinstatement of budget (2018/19 only)	10	

- 5.4. The cost of transition reserve proposed in the above table is to set aside funding in preparation for any costs that might arise following the recent proposals for Unitary structures across the County. The detail of this is not yet known. It is therefore recommended that the Chief Finance Officer will approve spend against this reserve following consultation with the Leader of the Council.

6. Revenue Reserves

- 6.1. When the council set its budget in February 2017 it included a £604k contribution to reserves. The impact of the latest outturn position on revenue reserves is set out in the table below:

Revenue Reserves	£k	£k
Revenue Reserves Q4 2016/17		
Grants Unapplied		297
General Reserves		1,500
Earmarked Reserves		12,563
Revenue Reserves as at 1 April 2017		14,360
Less:		
Community Projects	(306)	
Use of earmarked reserves	(4,973)	(5,279)
Revised Reserves		9,081
Add:		
Contribution to Community Projects Reserve		1,126
Forecast Contribution to reserves 2017/18		954
Business Rates Retention Growth		2,000
Grants Reserve movement		(34)
Forecast revenue reserves (incl. earmarked at 31 March 2018)		13,127

- 6.2. **Appendix 4** details the draft reserves position as at 31 March 2018. A minimum level of reserves was set at £1.5m for 2017/18 as a part of the budget agreed at Council in February 2017.
- 6.3. The earmarked reserves are set aside to assist the council with mitigating specific risks it is facing over the medium term. The council has been successfully building up reserve levels through the setting of surplus budgets as well as transferring of underspends each year. This has ensured the council remains in a financially stable position. However, with increasing costs and reductions in government funding, the council is now looking at other ways to increase income generation including achieving higher returns from investment opportunities. Full Council recently approved the purchase of a retail site at Rushden with this purpose in mind.
- 6.4. Business rates retention growth of £2m as been included within earmarked reserves which relates to the early realisation of the increase in business rates as a result of the development of Rushden Lakes. However, this is not the final figure and will be revised based on the outcome of the Northamptonshire Pooling arrangement which East Northamptonshire is a part of. This growth has already been realigned as part of setting the MFTS for 2018/19 onwards.

7. Treasury Management

- 7.1. The council had an investment portfolio of £24m at 31 March 2018. The current average interest rate achievable is 0.39%. This is lower than anticipated when the budget was set in February 2017, when the estimated rate was 0.5%.
- 7.2. Whilst the investments are achieving a lower rate of return, the level of cash balances held by the council remains higher than anticipated when the budget was set. Whilst

this has helped to reduce the impact of the lower interest rate, the estimated income from interest received is expected to be below budget. This is set out in the table below. A detailed report on Treasury Management will be presented separately to Finance Sub Committee on 30 April 2018.

Treasury Management Budget vs. Estimated Outturn			
	Budget	Estimated Outturn	Deficit
	£000	£000	£000
Investments	£100,000	£99,857	£143
			Lower interest rates being achieved on cash balances
Total	£100,000	£99,857	£143

8. Capital Overview

8.1. Capital Expenditure 2017/18

8.2. The table below sets out the current budget for the approved capital programme and the total amount for those projects which remain in the development pool:

Table 1	2017/18 Budget	Re-profiled from 2016/17	Approved within year	Dev Pool Additions	Revised Position
Capital Programme					
Disabled Facilities	£500,000	£130,565	46,278	-	£676,843
Housing Projects	-	£129,400	£27,000	-	£156,400
Leisure Projects	£25,000	£140,000	-	-	£165,000
Commercial Property	-	-	£5,700,000	-	£5,700,000
Environment Projects	£270,000	-	£10,000	-	£280,000
Corporate Systems	£260,000	£412,017	(£51,310)	-	£620,707
Property Maintenance	-	-	£86,000	-	£86,000
Superfast Broadband	£300,000	-	-	-	£300,000
Total	£1,355,000	£811,982	£5,817,968	-	£7,984,950
Development Pool					
Housing Projects	-	-	-	-	-
Leisure Projects	-	-	-	-	-
Environment Projects	-	£40,000	(£27,000)	-	£13,000
Central Services Projects	-	-	-	-	-
Corporate Systems	£357,500	£489,310	(£378,297)	-	£468,513
Property Maintenance	£346,000	-	(£92,600)	-	£253,400
	£703,500	£529,310	(£464,921)	-	£734,913

8.3. A detailed breakdown of the capital programme is shown in **Appendix 5**, which shows that the outturn for 2017/18 is currently £2,394k below budget. This has arisen due mainly to re-profiling of the Disabled Facilities Grants and slippage in corporate projects.

8.4. During March demand for wheelie bins increased by an additional £19k, there is sufficient revenue underspend within the service area to cover this additional cost.

8.5. A review of the carry forward requests has taken place which considered projects that are in progress (requiring approval to be able to complete), projects already approved for carry forward and slippage from projects which require further consideration for future funding requirements (requiring transfer back into the Development Pool until further information is provided). A total of £2,260k has been requested as a carry forward. Further information on each request is detailed in **Appendix 4**. On that basis it is recommended that the carry forwards are approved as follows:

- Approved Capital Programme £2,260k

8.6. A further £468k has been requested to be carried forward from the Development Pool 2017/18 into the Development Pool 2018/19 where, if agreed, it will follow the usual approval process before it can be released into the Approved Capital Programme. This is mainly due to slippage in ICT projects due to the ongoing work and changes as part of the implementation of the ICT Strategy programme.

8.7. Capital Funding 2017/18

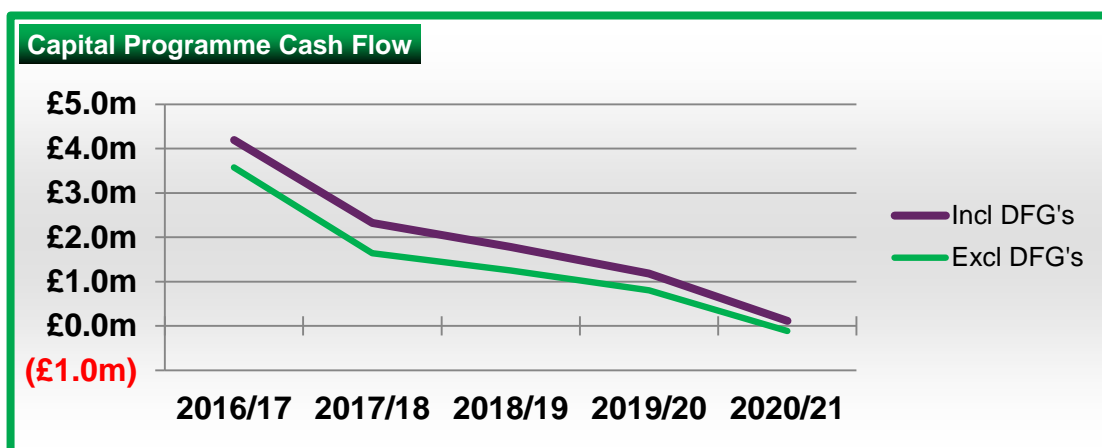
8.8. The latest capital spending position was funded from the following sources in 2017/18:

2017/18	£k
Capital Programme	5,591
Total Expenditure	
Funded by:	
Revenue Contribution	20
External Contributions	514
Capital & Earmarked Reserves	5,057
Total Funding	5,591

8.9. The council still faces significant funding challenges for the capital programme over the medium to long term. The review of the capital programme will continue into 2018/19 to ensure that the council has a capital programme which is financially sustainable and supports the council in achieving its objectives.

8.10. Capital Reserves

8.11. The graph below demonstrates the council's latest position for the cash flow projection of the capital programme.



8.12. The graph shows the cash flow 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 2020/21 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.

9. Other Financial Performance Indicators

9.1. The council also monitors performance on the following financial activities:

- Prompt Payment of Invoices
- Sundry Debt Performance
- Housing Benefit Overpayments

- Council Tax Collection
- Business Rates Collection
- Debt Write Off

9.2. Further information on each of these performance indicators for the period to 31 March 2018 can be seen in **Appendix 6**.

10. Equality and Diversity Implications

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

11. Legal Implications

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

12. Risk Management

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

13. Resource and Financial Implications

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

14. Constitutional Implications

14.1. This report is of a financial nature. There are currently no direct implications impacting on the Constitution.

15. Customer Service Implications

15.1. This report is of a financial nature. There are no direct implications impacting on customer services.

16. Corporate Outcomes

16.1. 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

17. Recommendations

16.1 The Finance Sub-Committee is asked to:

- a) note the latest revenue, capital and reserves positions for 2017/18
(Reason – this is for information / monitoring purposes)
- b) recommend the revenue carry forward requests to Policy and Resources Committee for approval (as outlined in Appendix 2)
(Reason – for formal approval to carry forward expenditure into the revenue budget for 2018/19)
- c) recommend the capital carry forward requests to Policy and Resources Committee for approval (as outlined in Appendix 5)

(Reason – for formal approval to carry forward expenditure into the capital budget for 2018/19)

- d) recommend the use of the 2017/18 underspend to Policy and Resources Committee (as outlined in Appendix 3) and that the use of the proposed cost of transition reserve is approved by the Chief Finance Officer in consultation with the Leader of the Council (paragraph 5.4)
(Reason – for formal approval to incur expenditure in 2017/18 and strengthen reserves)

- e) recommend approval of the reserves position to Policy and Resources Committee (as set out in Appendix 4)
(Reason – for approval of strengthened reserves to mitigate some future financial risk)

- f) note the collection and write off performance for 2017/18 sundry debtors, local taxation and benefit overpayments as set out in Appendix 6.
(Reason: This is for information / monitoring purposes)

- g) **resolve to recommend to Council** the increase of £19k to the Approved Capital Programme budget for the items set out at paragraph 8.4 which will be funded through an additional revenue contribution to capital.
(Reason – to follow the formal process for approval of the amendment to the Capital Programme Budget for 2017/18)

Legal	Power: Local Government Act 2003				
	Other considerations:				
Background Papers:					
Person Originating Report: Michelle Drewery, Head of Resources ☎ 01832 742267 ✉ mdrewery@east-northamptonshire.gov.uk					
Date: 23.04.2018					
CFO		MO		CX	

Service Expenditure Analysis: March 2018

Appendix 1

	Budget	Actual + Commitment	Adjusted actual P12	Forecast P11	Variance P12 to Budget	Variance between P11 - P12
Corporate & Democratic	£936,791	£1,150,570	£902,685	£951,953	(£34,106)	(£49,268)
Customer & Community Services	£1,461,526	£1,770,545	£1,597,359	£1,535,223	£135,833	£62,136
Economic & Commercial Development	£563,280	£277,362	£317,650	£339,984	(£245,630)	(£22,334)
Environmental Services	£2,677,764	£2,622,650	£2,505,719	£2,619,105	(£172,045)	(£113,386)
ICT	£839,778	£1,160,311	£886,719	£925,199	£46,941	(£38,480)
Resources & Org Development	£1,341,854	£1,275,785	£1,269,787	£1,354,731	(£72,067)	(£84,944)
Planning Services	£1,401,005	£1,329,194	£1,391,522	£1,398,045	(£9,483)	(£6,523)
	£9,221,998	£9,586,417	£8,871,441	£9,124,240	(£350,557)	(£252,799)
			£0			
Original Budget	£9,179,724					
Treasury Management	(£100,000)					
New	£0					
B/Fwd from 2016/17	£142,274					
	£9,221,998					

Explanation of Main Variances over £10k

Service area	Saving £'000	Pressure £'000	
Environmental Services		94,180	Additional disposal and waste management charges in garden waste services
Environmental Services	(103,298)		Increase in garden waste subscription and recycling credits
Environmental Services	(123,349)		Increased recycling credits
Environmental Services		20,000	Final request for revenue contribution to capital for new bin orders following stock take which will increase capital budget to £300k
Environmental Services		10,800	Slow start in the year for commercial waste income leading to shortfall in projected income
Environmental Services	(55,571)	27,837	£55.6k savings from waste management charges offset by £10k revenue contribution to capital for wheeled bins (approved FSC 11/09/17) and £17.8k pressure from litter bins
Environmental Services	(11,783)		Savings from paper or plastic sacks, due to be ordered at the start of the new year
Environmental Services		12,784	Lower income in commercial premises in line with the reduction in costs
Corporate and Democratic		15,000	Contribution to reserve for legal costs (approved by FSC 18.12.17)
Chief Finance Officer		10,000	£10k pressure for interim agency support costs being offset by savings in auto-enrolment costs
Chief Finance Officer		26,800	Increase in insurance premium
Chief Finance Officer	(24,171)		Efficiency savings vired from service areas
Chief Finance Officer	(37,753)		Additional transitional salary savings above £200k target
Chief Finance Officer	(25,125)		Auto enrolment savings used to offset legal costs and interim agency support costs
Chief Finance Officer		11,912	Legal support costs
Chief Finance Officer		10,557	Pressure from increased bank charges in 2017/18
Customer and Community Services		216,000	Deficit due to housing benefit overpayments
Customer and Community Services	(10,000)		Savings on costs to NCC in respect of land charges
Customer and Community Services	(23,500)		Savings on court costs in relation to Council Tax
Customer and Community Services		29,000	Reduction on NNDR collections income
Economic and Commercial Development	(223,858)		Rental income from retail site in Rushden
Resources	(20,222)		Income balances from external elections
Resources	(27,059)		Individual Electoral Registration (IER) funding
Resources	(24,043)		Legal Shared Service savings following LGSS Law invoicing catch up
Resources		10,862	Agency cover for Democratic Services Administrator post
Resources		18,232	Cost of By-elections
Planning Services	(30,181)		LGSS Law S106 reimbursements. Net position based on current information.
Planning Services	(24,258)		Preventing homelessness grant income
Planning Services		180,274	Reduced planning fee income. Fee income tracking below profile based on 7 year profile and 2017/18 profile
Planning Services	(£43,278)		Joint Planning Unit contribution reduced
Planning Services	(£38,595)		Project work timescales slipped
Planning Services	(£80,000)	20,175	Neighbourhood plan grants not claimed. Cannot be claimed until July.
Planning Services	(£10,959)		Admin fee income
Resources (ICT)		97,476	Delay in delivery of savings from Transformation Programme including various staffing costs arising from backfill of vacant posts, maternity cover, redundancy costs and remote access support during transition
Various		(225,443)	
	(937,003)	586,446	

Revenue Budget Carry Forward Requests 2017/18

Appendix 2

Code	Budget Description	2017/18 Budget £	Proposed C/Forward £	Reason £
AKL008/4113	Other Equipment	2,859	1,059	Unspent money to Refurb / Move Oundle Office
CFA015/4616	Members Empowerment Fund	66,447	40,588	Members Empowerment Fund
AKA008/4415	Professional Consultants	30,000	2,288	Wilco llease renewal costs
CAN001/4415	Professional Consultants	5,000	5,000	Car park Strategy
CDD003/4758	Miscellaneous Expense	48,994	13,800	Homelessness grants costs
CKS109/4415	Professional Consultants	5,000	5,000	Higham Ferrers N/plans
CAV008/4415	Professional Consultants	3,874	3,874	Waiting for Business transformation team to initiate the Scanning project £3,874.
Totals		162,174	71,609	

Proposals for Underspend - 2017/18

Appendix 3

	£'000	£'000	
2017/18 Net Cost of Services Underspend		350	
Total		350	Justification:
Proposed Utilisation:			
Transition Costs	340		Details to be confirmed. It is proposed that this funding is set aside in anticipation that there will be a cost of transition in respect of the recent announcements for proposed Unitary structures in the County. Some examples of where this funding could potentially be used is additional resource needed to fund delivery of the corporate plan, local government reorganisation, building on shared service arrangements.
Member Training reinstatement of budget (2018/19 only)	10		The budget for member training and printing was omitted in error in the budget papers for 2018/19. It is proposed to replace this with underspend for 2018/19 and that the budgets will be correctly reinstated in the budget setting process for 2019/20
Unutilised balance		0	

Note: These are new proposals which are subject to approval and therefore are not included in the Draft Reserves 2017/18 as separate items. However, the £350k underspend is included in Draft Reserves 2017/18 within the Delivering the Corporate Plan/Project & Other Investment Reserves until such decisions are taken.

Capital Programme	2017/18										Commentary
	Original Budget	B/Fwd	Approved within year	Current Budget	Actual + Committed	Forecast 2017/18	Variance Actual-v-Budget	Request to carry forward	Total 2017/18 to 2026/27		
	£	£	£	£	£	£	£	£	£		
Disabled Facilities Grants	500,000	130,565	46,278	676,843	514,349	514,349	(162,494)	162,494	676,843		
Housing Projects	-	129,400	27,000	156,400	59,396	156,088	(97,004)	-	156,400		
Commercial Property	-	-	5,700,000	5,700,000	3,905,478	5,688,270	(1,794,522)	1,782,752	5,700,000		
Leisure and Tourism Projects	25,000	140,000	-	165,000	165,000	165,000	-	-	165,000		
Environment Projects	270,000	-	10,000	280,000	299,323	299,323	19,323	-	280,000		
Corporate Systems	260,000	412,017	(51,310)	620,707	281,963	281,964	(338,743)	310,477	620,707		
Superfast Broadband	300,000	-	-	300,000	300,000	300,000	-	-	300,000		
Asset Management Plan	-	-	86,000	86,000	65,373	70,000	(20,627)	4,627	86,000		
Total	1,355,000	811,982	5,817,968	7,984,950	5,590,883	7,474,994	(2,334,967)	2,260,350	7,984,950		

Capital Project	2017/18										Commentary
	Original Budget	B/Fwd	Approved within year	Current Budget	Actual	Forecast 2017/18	Variance Actual-v-Budget	Request to carry forward	Total 2017/18 to 2026/27		
	£	£	£	£	£	£	£	£	£		
Disabled Facilities Grants	500,000	130,565	46,278	676,843	514,349	514,349	(162,494)	162,494	676,843	£162,494 Approved/On-site for carry forward to 2018/19	
Disabled Facilities Grants	500,000	130,565	46,278	676,843	514,349	514,349	(162,494)	162,494	676,843		
CPO Carnegie Street - P&R 10/10/16	-	129,400	-	129,400	32,708	129,400	(96,692)	-	129,400	Sold at auction on 13/02/18. £123,348 transferred to asset disposal code	
Housing Investment - Duck St.	-	-	27,000	27,000	26,688	26,688	(312)	-	27,000	Completed - Tenants moved in on 01/02/18	
Housing Projects	-	129,400	27,000	156,400	59,396	156,088	(97,004)	-	156,400		
1-6 Eaton Walk & 103 High St.	-	-	3,900,000	3,900,000	3,888,230	3,888,270	(11,770)	-	3,900,000	Potential £11,770 savings.	
Enterprise Centre Raunds	-	-	1,800,000	1,800,000	17,248	1,800,000	(1,782,752)	1,782,752	1,800,000	Purchase of land costs taken from minutes further costs are expected in future years	
Commercial Property	-	-	5,700,000	5,700,000	3,905,478	5,688,270	(1,794,522)	1,782,752	5,700,000		
Freedom Leisure	-	140,000	-	140,000	140,000	140,000	-	-	140,000	No issues at P12	
Stanwick Lakes - Infrastructure	25,000	-	-	25,000	25,000	25,000	-	-	25,000	No issues at P12	
Leisure and Tourism Projects	25,000	140,000	-	165,000	165,000	165,000	-	-	165,000		
Purchase of Wheeled Bins	270,000	-	10,000	280,000	299,323	299,323	19,323	-	280,000	£300K projected expenditure by YE due to new properties.	
Environment Projects	270,000	-	10,000	280,000	299,323	299,323	19,323	-	280,000	£20K additional revenue contribution to capital requested at Q3 monitoring	
EDRMS - Planning Portal/RKYV	-	74,569	-	74,569	19,144	19,144	(55,425)	55,425	74,569	To be completed in 17/18 - delayed so will be completed in 18/19	
Data Infrastructure Equipment	-	39,362	-	39,362	10,700	10,700	(28,662)	28,662	39,362	Part of the Data Centre move costs	
Licences	-	-	105,675	105,675	77,408	77,408	(28,267)	-	105,675	No further licences to be capitalised in 17/18	
CRM Upgrades	-	70,000	-	70,000	62,176	62,176	(7,824)	7,824	70,000	Will require c/f of any remaining budget	
Telephony System	-	-	70,000	70,000	17,004	17,004	(52,996)	52,996	70,000		
SQL Consolidation	-	16,093	(16,093)	-	-	-	-	-	-	- Re-purposed capital agreed by FSC 26/06/17 - now in Development Pool	
ICT Service Desk	-	21,992	-	21,992	5,500	5,500	(16,492)	16,492	21,992	Project resumed in July 2017 - will require c/f of any remaining budget	
ICT Transformation Programme - Data Infrastructure/ICT Systems	75,000	190,000	(265,000)	-	-	-	-	-	-	Under review - should this be revenue covering Entech and other revenue transformation costs?	
ICT Transformation Programme - Programme Resourcing	185,000	-	(185,000)	-	-	-	-	-	-	Under review - should this be revenue covering Entech and other revenue transformation costs?	
ICT Transformation - Capital Projects	-	-	140,108	140,108	78,904	78,904	(61,205)	61,205	140,108	On target to be spent by end of financial year but will require c/f of any remaining budget	
Revs & Bens EDRMS Solution	-	-	99,000	99,000	11,128	11,128	(87,873)	87,873	99,000	P & R 06/11/17 & Council 08/11/17	
Corporate Systems	260,000	412,017	(51,310)	620,707	281,963	281,964	(338,743)	310,477	620,707		

Superfast Broadband	300,000			300,000	300,000	300,000	-	300,000	
Superfast Broadband	300,000	-	-	300,000	300,000	300,000	-	300,000	
AMP - East Northamptonshire House Boiler replacement	-	-	86,000	86,000	65,373	70,000	(20,627)	4,627	86,000 Work completed waiting final invoicing
Asset Management Plan	-	-	86,000	86,000	65,373	70,000	(20,627)	4,627	86,000
Total approved capital programme	1,355,000	811,982	5,817,968	7,984,950	5,590,883	7,474,994	(2,384,897)	2,260,350	7,984,950

Development Pool	2017/18								Total 2017/18 to 2026/27 £	Commentary
	Original Budget	B/Fwd	Approved within year	2017/18	Actual + Committed	2017/18	Variance Actual-v- Budget			
	£		£	£	£	£	£	£		
Disabled Facilities Grants	-	-	-	-	-	-	-	-	4,500,000	
Housing Projects	-	-	-	-	-	-	-	-	-	
Leisure and Tourism Projects	-	-	-	-	-	-	-	-	72,000	
Environment Projects	-	40,000	(27,000)	13,000	-	-	-	-	733,000	
Central Services Projects	-	-	-	-	-	-	-	-	74,000	
Corporate Systems	357,500	489,310	(378,279)	468,531	-	-	-	-	3,280,764	
Essential Property Maintenance	346,000	-	(92,600)	253,400	-	-	-	-	1,540,400	
Total	703,500	529,310	(497,879)	734,931	-	-	-	-	10,249,964	

Development Pool	2017/18								Total 2017/18 to 2026/27 £	Commentary
	Original Budget	B/Fwd	Approved within year	2017/18	Actual		Variance Actual-v- Budget			
	£		£	£	£		£	£		
Disabled Facilities Grants	-	-	-	-	-	-	-	-	4,500,000	
Disabled Facilities Grants	-	-	-	-	-	-	-	-	4,500,000	
Housing Projects	-	-	-	-	-	-	-	-	-	
AMP - Pemberton Centre	-	-	-	-	-	-	-	-	10,000	
AMP - Nene Centre	-	-	-	-	-	-	-	-	15,000	
AMP - Splash Centre	-	-	-	-	-	-	-	-	47,000	
Leisure and Tourism Projects	-	-	-	-	-	-	-	-	72,000	
Purchase of Wheeled Bins	-	-	-	-	-	-	-	-	720,000	
Housing Investment-Duck St. (P&R 11/07/16 + Council 18/07/16)	-	40,000	(27,000)	13,000	-	-	-	-	13,000	
Environment Projects	-	40,000	(27,000)	13,000	-	-	-	-	733,000	
Print Room Asset Management	-	-	-	-	-	-	-	-	74,000	
Central Services Projects	-	-	-	-	-	-	-	-	74,000	
Stanwick Lakes - Infrastructure	-	-	-	-	-	-	-	-	625,000	
End User Devices (Desktops, Laptops, Tablets, Scanners)	30,000	42,160	-	72,160	-	-	72,160	-	297,160	Carry Forward into Development Pool ongoing projects in 18/19
Replacement Printers & Scanners	-	4,194	-	4,194	-	-	4,194	-	4,194	Carry Forward into Development Pool ongoing projects in 18/19
Data Infrastructure Equipment (Data Centre & Council Offices)	-	99,625	(92,250)	7,375	-	-	-	-	177,375	
Security Systems	-	19,005	(19,005)	-	-	-	-	-	45,000	
Licences	139,500	40,698	(180,198)	-	-	-	-	-	1,612,233	
Replacement Hardware	-	9,968	(9,968)	-	-	-	-	-	-	
Committee Management System	18,000	-	-	18,000	-	-	18,000	-	18,000	Carry Forward into Development Pool ongoing projects in 18/19
CRM Replacement	-	64,000	(64,000)	-	-	-	-	-	60,000	
NEW - Network Refresh	-	-	130,000	130,000	-	-	130,000	-	130,000	Carry Forward into Development Pool ongoing projects in 18/19
NEW - Meeting Room AV Equipment	-	-	30,000	30,000	-	-	30,000	-	30,000	Carry Forward into Development Pool ongoing projects in 18/19
NEW - Business Transformation Resource	-	-	87,142	87,142	-	-	87,142	-	87,142	Carry Forward into Development Pool ongoing projects in 18/19
NEW- Project Resources (Telephony Project initially)	-	-	-	-	-	-	-	-	-	
Telephony System	50,000	-	(50,000)	-	-	-	-	-	-	
ESRI - GIS Upgrade	-	-	-	-	-	-	-	-	30,000	
Oracle Licensing & Physical servers	50,000	30,000	(80,000)	-	-	-	-	-	-	
Mobile Working Solution	25,000	44,660	-	69,660	-	-	69,660	-	69,660	Carry Forward into Development Pool ongoing projects in 18/19
Revs & Bens EDRMS Solution	30,000	50,000	(30,000)	50,000	-	-	-	-	50,000	
Website Replacement	-	85,000	(85,000)	-	-	-	-	-	25,000	
Replacement Finance System	15,000	-	(15,000)	-	-	-	-	-	20,000	
Corporate Systems	357,500	489,310	(378,279)	468,531	-	-	411,156	-	3,280,764	
AMP - Rushden Centre	103,000	-	-	103,000	-	-	-	-	273,000	
AMP - East Northamptonshire House	133,000	-	(106,000)	27,000	-	-	27,000	-	604,000	Carry Forward into Development Pool ongoing projects in 18/19
AMP - Industrial Units	60,000	-	(60,000)	-	-	-	-	-	360,000	
AMP - Eaton Walk	-	-	-	-	-	-	-	-	-	
AMP - High St	-	-	73,400	73,400	-	-	-	-	73,400	
AMP - Polebrook Cemeteries	10,000	-	(10,000)	-	-	-	-	-	-	
AMP - Village Drains	10,000	-	(10,000)	-	-	-	-	-	-	
AMP - Public Car Parks	30,000	-	-	30,000	-	-	30,000	-	30,000	Carry Forward into Development Pool ongoing projects in 18/19
AMP - Contingency	-	-	20,000	20,000	-	-	-	-	200,000	
Essential Property Maintenance	346,000	-	(92,600)	253,400	-	-	57,000	-	1,540,400	

Development Pool	2017/18							Total 2017/18 to 2026/27 £	Commentary
	Original Budget	B/Fwd	Approved within year	2017/18	Actual	Variance Actual-v- Budget			
		£	£	£	£	£			
Replacement Dog Warden Vans				-	-	-	-	49,800	
Vehicle Replacements	-	-	-	-	-	-	-	49,800	
Total Development Pool	703,500	529,310	(437,879)	734,931	-	-	-	468,156	10,249,964
Expenditure	2,058,500	1,341,292	5,320,089	8,719,881	5,590,883	7,474,994	(2,394,067)	2,728,506	18,234,914
Income from grants and external receipts				830,565	830,565	830,565			6,087,339
Net total approved programme and development pool				7,889,316	4,760,318	6,644,429	(2,394,067)		12,147,575