



East
Northamptonshire
Council

Finance and Performance Sub Committee 7th May 2019

Budget Monitoring to 31 March 2019

Purpose of report

Addendum to Agenda Item 5 – Budget Monitoring Report to 31 March 2019

Attachment(s):

Appendix 3 (Revised) – Draft Reserves 2018/19

Appendix 4 (Revised) – Capital Expenditure 2018/19 and carry forwards

1. Introduction

- 1.1. An addendum has been provided to Agenda Item 5 to update the capital programme and draft capital outturn figures for 2018/19 due to a late accounting adjustment which has been identified in the ICT transformation programme, which relates to an overcharge of shared capital costs totalling £22.5k to the Borough Council of Wellingborough.
- 1.2. As a result of the adjustment, there are some changes to the capital and reserves figures reported in the Budget Monitoring Report to 31 March, as detailed below and as set out in **Appendix 3 (Revised)** and **Appendix 4 (Revised)**, which replace Appendix 3 and Appendix 4 of the original Budget Monitoring Report.

2. Capital Overview

- 2.1. At section 3.2 of Agenda Item 5, the draft capital outturn for 2018/19 has now moved from an underspend of £1.49m to an underspend of £1.47m, as set out in **Appendix 4 (Revised)**.
- 2.2. At section 3.6 the total carry forward request from the 2018/19 capital programme to the 2019/20 capital programme has now reduced from £1,443k to £1,420k, as set out in **Appendix 4 (Revised)**.
- 2.3. At Section 3.8 **Table 7** is replaced as follows:

Table 7 (Revised)

2018/19	£k
Capital Programme	4,800
Funded by:	
External Contributions	518
Earmarked Reserves	0
Capital Reserves	4,282
Total Funding	4,800

- 2.4. The position of capital reserves is detailed in **Appendix 3 (Revised)**.

Reserve	£000								
	Balance 31 March 2018	Revenue Funding	Capital Funding	Use of underspend	Transfers In	Transfers Out	Budgeted Contributions	Re- appropriations between reserves	Balance 31 March 2019
Corporate/Service Delivery Reserves:									
Delivering the Corporate Plan	2,207	(1)				(500)	948		2,653
Asset Management Plan	117	(33)						67	151
Local Government Re-organisation	361	(185)		396	500				1,072
IT Strategy	43	(43)							(0)
Property Investment - Advisers	250								250
Property Investment - Carnegie St	(0)								(0)
Property Investment - Duck St	0								0
Elections Reserve	92	24							116
Planning Reserve	187	(3)							184
Community Projects - Stream 2	733	(379)			992				1,346
Community Projects - Stream 3	3,161								3,161
Greenway Project - Stream 3	130				170				300
Womens Tour	20								20
Other Small Reserves (below £20k)	70	(7)							63
Corporate/Service Delivery Reserves Total	7,369	(627)	0	396	1,662	(500)	948	67	9,315
Technical and Risk Related Reserves:									
Capital Financing Reserve	387								387
Revenue Grants Reserve	100	142							242
MTFS Savings	300								300
BRR Reserve	3,820				2,984	(980)		-91	5,733
Insurance Reserve	112								112
Personal Land Charges Reserve	154								154
Waste Risk Reserve	0								0
Carry Forwards	72								72
Procurement Reserve	51								51
Legal Costs Reserve	109	(24)						24	109
Technical and Risk Related Reserves Total	5,105	118	0	0	2,984	(980)	0	(67)	7,161
Sub total Corporate/Delivery plus Technical and Risk Reserves	12,474	(509)	0	396	4,646	(1,480)	948	0	16,476
Minimum Reserves	1,500								1,500
Capital Reserve	4,152		(4,281)		300				171
Grants Reserves	316		(518)		526				323
Total Reserves	18,442	(509)	(4,800)	396	5,472	(1,480)	948	0	18,470

Cost Centre	Capital Project	2018/19							Request to carry forward to CP	Request to carry forward to DP
		Original Budget	B/Fwd	Approved within year	Current Budget	Actual	Variance Actual-v-Budget			
		£	£	£	£	£	£			
JCF201	Disabled Facilities Grants	500,000	162,494	6,960	669,454	518,414	(151,040)	151,040		
	Disabled Facilities Grants	500,000	162,494	6,960	669,454	518,414	(151,040)	151,040	-	
JCJ450	CPO Carnegie Street - P&R 10/10/16	-	-	1,258	1,258	-	(1,258)	-		
JCJ501	Housing Investment - Duck St.	-	-	5,102	5,102	751	(4,351)	4,351		
	Housing Projects	-	-	6,360	6,360	751	(5,609)	4,351	-	
JCJ623	Enterprise Centre Raunds - Phase 1 Purchase	-	1,782,752	50,000	1,832,752	1,815,640	(17,112)	17,112		
JCJ627	Demolition 103 High Street Rushden	-	-	50,000	50,000	10,494	(39,506)	31,506	8,000	
JCJ452	East Northamptonshire House Office Accommodation	-	-	171,000	171,000	61,406	(109,594)	109,594		
JCJ329	Rushden Centre Doors	-	-	15,000	15,000	10,389	(4,611)	-		
	Property	-	1,782,752	286,000	2,068,752	1,897,929	(170,823)	158,212	8,000	
JCJ449	Freedom Leisure	-	-	-	-	-	-	-		
JCJ381	Stanwick Lakes - Infrastructure	65,000	-	-	65,000	65,000	-	-		
	Leisure and Tourism Projects	65,000	-	-	65,000	65,000	-	-	-	
JCJ371	Purchase of Wheeled Bins	80,000	-	60,767	140,767	141,661	894	708,435		
JCJ606	Waste Management Vehicles - Refuse	-	-	2,476,000	2,476,000	1,735,755	(740,245)	-		
	Environment Projects	80,000	-	2,536,767	2,616,767	1,877,415	(739,352)	708,435	-	
JCJ406	EDRMS - Planning Portal/RKYV	-	55,425	-	55,425	21,140	(34,285)	34,285		
JCJ409	End User Devices (Desktops, Laptops, Tablets, Scanners)	-	-	122,125	122,125	25,282	(96,843)	96,843		
JCJ414	Data Infrastructure Equipment	-	28,662	45,193	73,855	55,427	(18,428)	18,428		
JCJ416	Licences	-	-	86,911	86,911	86,911	0	-		
JCJ436	CRM Upgrades	-	7,824	-	7,824	6,825	(999)	999		
JCJ435	Telephony System	-	52,996	21,792	74,788	74,788	(0)	-		
JCJ445	SQL Consolidation	-	-	-	-	-	-	-		
JCJ447	Replacement hardware	-	-	-	-	-	-	-		
JCJ617	ICT Service Desk	-	16,492	-	16,492	5,000	(11,492)	11,492		
JCJ618	ICT Transformation Programme - Data Infrastructure/ICT Systems	-	-	-	-	-	-	-		
JCJ619	ICT Transformation Programme - Programme Resourcing	-	-	-	-	-	-	-		
JCJ621	ICT Transformation - Capital Projects	-	61,205	47,325	108,530	16,840	(91,690)	91,690		
JCJ622	Revs & Bens EDRMS Solution	-	87,873	14,943	102,816	98,583	(4,233)	4,233		
JCJ624	WAN/WIFI	-	-	164,629	164,629	24,590	(140,039)	140,039		
JCJ626	Committee Management System	-	-	18,000	18,000	13,000	(5,000)	-		
JCJ629	ICT Security	-	-	5,155	5,155	5,157	2	-		
	Corporate Systems	-	310,477	526,073	836,550	433,543	(403,007)	398,009	-	
JCJ620	Superfast Broadband	-	-	-	-	-	-	-		
	Superfast Broadband	-	-	-	-	-	-	-	-	
JCJ628	Twywell Hills	-	-	29,000	29,000	-	(29,000)	29,000		
JCJ319	AMP - East Northamptonshire House Boiler replacement	-	4,627	1,839	6,466	6,529	63	-		
	Asset Management Plan	-	4,627	1,839	6,466	6,529	63	-	-	
	Total approved capital programme	645,000	2,260,350	3,363,999	6,269,349	4,799,582	(1,469,767)	1,420,047	8,000	

Development Pool		Original Budget	B/Fwd	Approved within year	2018/19 Actual	Variance Actual-v-Budget	Request to carry forward
		£	£	£	£	£	£
	Disabled Facilities Grants	-	-	-	-	-	-
	Housing Projects	-	-	-	-	-	-
	Commercial Property	-	-	(50,000)	-	-	-
	Leisure and Tourism Projects	-	-	-	-	-	-
	Environment Projects	-	-	-	-	-	-
	Central Services Projects	-	-	-	-	-	-
	Corporate Systems	235,000	411,156	(565,619)	80,537	-	80,537
	Essential Property Maintenance	249,000	57,000	(129,000)	177,000	-	-
	Vehicle Replacements	3,026,660	-	(2,476,000)	550,660	-	-
	Total	3,510,660	468,156	(3,220,619)	808,197	-	80,537

Development Pool		Original Budget	B/Fwd	Approved within year	2018/19 Actual	Variance Actual-v-Budget	Request to carry forward
		£	£	£	£	£	£
JCF201	Disabled Facilities Grants	-	-	-	-	-	-
	Disabled Facilities Grants	-	-	-	-	-	-
JCF501	Housing Investment-Duck St. (P&R 11/07/16 + Council 18/07/16)	-	-	-	-	-	-
	Inthorborough West Housing Development	-	-	-	-	-	-
	Tresham Garden Village	-	-	-	-	-	-
	Housing Projects	-	-	-	-	-	-
JCJ625	Enterprise Centre - Phase 2 Build	2,000,000	-	(50,000)	1,950,000	-	-
	Commercial Property	2,000,000	-	(50,000)	1,950,000	-	-
	AMP - Pemberton Centre	-	-	-	-	-	-
	AMP - Nene Centre	-	-	-	-	-	-
	AMP - Splash Centre	-	-	-	-	-	-
	Leisure and Tourism Projects	-	-	-	-	-	-
JCJ371	Purchase of Wheeled Bins	-	-	-	-	-	-
	Environment Projects	-	-	-	-	-	-
	Print Room Asset Management	-	-	-	-	-	-
	Central Services Projects	-	-	-	-	-	-
JCJ409	End User Devices (Desktops, Laptops, Tablets, Scanners)	25,000	72,160	(97,160)	-	-	-
JCJ410	Replacement Printers & Scanners	-	4,194	-	4,194	-	4,194
JCJ414	Data Infrastructure Equipment (Data Centre & Council Offices)	5,000	-	(5,000)	-	-	-
JCJ423	Security Systems	5,000	-	-	5,000	-	5,000
JCJ416	Licences	170,000	-	(170,000)	-	-	-
JCJ447	Replacement Hardware	-	-	-	-	-	-
	Committee Management System	-	18,000	(18,000)	-	-	-
	CRM Replacement	-	-	-	-	-	-
	LAN Wi-Fi* (prev Network Refresh)	-	130,000	(130,000)	-	-	-
	Meeting Room AV Equipment	-	30,000	-	30,000	-	30,000
	Business Transformation Resource	-	87,142	(87,142)	-	-	-
	Project Resources (Telephony Project initially)	-	-	-	-	-	-
	Telephony System	-	-	-	-	-	-
	ESRI - GIS Upgrade	10,000	-	-	10,000	-	10,000
	Oracle Licensing & Physical servers	-	-	-	-	-	-
JCJ446	Mobile Working Solution	-	69,660	(69,660)	-	-	-
	Revs & Bens EDRMS Solution	-	-	-	-	-	-
	Website Replacement	-	-	-	-	-	-
	Replacement Finance System	20,000	-	(20,000)	-	-	-
JCJ621	ICT Transformation - Capital Projects	-	-	-	31,343	-	31,343
	Corporate Systems	235,000	411,156	(565,619)	80,537	-	80,537
JCJ329	AMP - Rushden Centre	-	-	-	-	-	-
JCJ318	AMP - East Northamptonshire House	140,000	27,000	(100,000)	67,000	-	-
JCJ381	Stanwick Lakes - Infrastructure	-	-	-	-	-	-
	Twywell Hills	29,000	-	(29,000)	-	-	-
	AMP - Industrial Units	60,000	-	-	60,000	-	-
	AMP - Eaton Walk	-	-	-	-	-	-
	AMP - High St	-	-	-	-	-	-
	AMP - Polebrook Cemeteries	-	-	-	-	-	-
	AMP - Village Drains	-	-	-	-	-	-
	AMP - Public Car Parks	-	30,000	-	30,000	-	-
	AMP - Contingency	20,000	-	-	20,000	-	-
	Essential Property Maintenance	249,000	57,000	(129,000)	177,000	-	-
	Replacement Dog Warden Vans	-	-	-	-	-	-
	Refuse Vehicles	3,026,660	-	(2,476,000)	550,660	-	-
	Vehicle Replacements	3,026,660	-	(2,476,000)	550,660	-	-
	Total Development Pool	5,510,660	468,156	(3,220,619)	2,758,197	-	80,537