



# Hinckley & Bosworth Borough Council

## Monthly Outturn Reports

For the period April to September 2012

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September 2012 Budget Monitoring Summary 2012/13											
Service	Supplementary		Latest Budget used		Budget per		Estimated Outcome		Estimated Outcome		
	Budget as per Feb 12 Budgets/Remits approved to date	Budget Book	for Monitoring ledger	recharges	Monitoring Report	Variances	Estimated Outcome	Estimated Outcome			
Central Services	3 065,320	10 030	3 075,350	-1,294,020	1 781,330	2 000	3 077,350				
Leisure & Environment	6 464,520	52 087	6 516,607	-1,386,460	5 130,147	-127,000	6 389,607				
Housing (GF)	1 161,000	3 370	1 164,370	-323,880	840,480	9,000	1 173,370				
Planning	1 178,290	192,192	1 370,482	-1,070,880	299,602	-95,000	1 275,482				
Direct Services Organisation	-53,190	46,000	-7,190	-89,630	-96,820	-5,000	-12,190				
Support Services	11,060	85,040	96,100	4,164,880	4,260,980	-770,000	673,900				
Estimated Salary Savings	0	0	0	0	0	0	-190,042				
Increments and Pay award budget adj	0	0	0	0	0	0	0				
Carry forwards 2011/12	0	0	0	0	0	0	0				
Corporate Savings recovered above	-100,000	0	-100,000	0	-100,000	100,000	0				
<b>TOTAL SERVICE EXPENDITURE</b>	<b>11,727,000</b>	<b>388,719</b>	<b>12,115,719</b>	<b>0</b>	<b>12,115,719</b>	<b>-1,076,042</b>	<b>11,039,677</b>				
Special Expenses	-549,500		-549,500		-549,500		-549,500				
Capital Accounting	-1,461,900		-1,461,900		-1,461,900		-1,461,900				
External Interest - Net	92,720		92,720		92,720		97,720				
FRS 17 adjustment	-13,910		-13,910		-13,910		-13,910				
Transfer to Pension Reserve	119,030		119,030		119,030		119,030				
Transfer to Reserves	592,720		592,720		592,720		1,881,720				
Carry forwards reserve - allocated in Sept	0		0		0		-136,093				
Use of Reserves	228,270	-2,400	-230,670		-230,670		-51,205				
<b>BUDGET REQUIREMENT</b>	<b>10,277,890</b>	<b>386,319</b>	<b>10,664,209</b>	<b>0</b>	<b>10,664,209</b>	<b>30,880</b>	<b>10,694,869</b>				
Financing											
Council Tax	3 614,949		3 614,949		3 614,949		3 614,949				
Council Tax Freeze Grant	105,810		105,810		105,810		105,810				
Revenue Support Grant	102,163		102,163		102,163		102,163				
National Non-Domestic Rate	5 270,283		5 270,283		5 270,283		5 270,283				
New Homes Bonus	711,292		711,292		711,292		711,292				
Collection Fund Surplus	20,777		20,777		20,777		20,777				
<b>TOTAL RESOURCES (HBBC BUDGET)</b>	<b>9 825,274</b>	<b>0</b>	<b>9 825,274</b>	<b>0</b>	<b>9 825,274</b>	<b>0</b>	<b>9 825,274</b>				
<b>Movement in General Fund Balances</b>	<b>-452,616</b>	<b>-386,319</b>	<b>-838,935</b>	<b>-838,935</b>	<b>-30,660</b>	<b>-869,595</b>	<b>-869,595</b>				
Special Expenses	549,500		549,500		549,500	0	549,500				
Expenditure	552,860		552,860		552,860		552,860				
Council Tax Income	3,360	0	3,360	0	3,360	0	3,360				
Movement in Special Expenses Balances	60,960	-5,790	55,170		55,170		232,170				
Special Expenses to (from) Reserves	-57,600	-25,170	-82,770		-82,770		-82,770				
Special Expenses mvt in Balances	-510,216	-411,489	-921,705	0	-921,705	-30,660	-952,365				
<b>Total Movement in Balances</b>	<b>2,175,000</b>	<b>0</b>	<b>2,175,000</b>	<b>0</b>	<b>2,175,000</b>	<b>0</b>	<b>2,175,000</b>				
Balance at 1 April 2012 Council Feb 12	118,000		118,000		118,000		118,000				
Year 11/12 underspend	2,175,000		2,293,000		2,293,000		2,293,000				
Revised Balance 1st April 2012	1,964,784	-411,489	1,371,295		1,371,295	-30,660	1,340,635				
Balance at 31 March 2013	10 827,390	386,319	11 213,709	0	11 213,709	30,660	11 244,369				

Net impact on Balances

Estimated use of balances Feb 12 452,616

Current Estimated use of Balances 869,595

Balances Allocated to Reserves Council September 12 1,056,000

Estimated Contribution to Balances 196,405

Code	Category	Sub-Category	Estimate to Date	Actual to Date	Variance to Date	Timing Differences	Variance excluding timing differences	Est 2012/13	Forecast Outturn	Forecast Variation to Year End	REF
8645	Central Services	Corporate Management	226,485	204,128	22,357	14,000	8,357	688,990	685,990	3,000	1.1
8640		Corporate Management (Civic)	24,379	16,516	7,863		7,863	45,130	45,130		1.2
8635		Council Tax Benefit	2,957,991	2,799,329	158,662	158,000	662	116,990	121,990	-5,000	1.3
8635		Council Tax / NNDR	199,455	72,129	127,326	120,000	7,326	297,630	297,630		1.4
8630		Emergency Planning	9,159	8,238	921		921	34,230	34,230		
8665		General Grants	219,432	213,381	6,051	5,000	1,051	455,830	455,830		
8670		Local Land Charges	3,355	3,847	-492		-492	8,680	8,680		
8660	Central Services	Register and Borough Elections	68,072	67,012	1,060		1,060	133,660	133,660		
			3,708,318	3,384,591	323,727	297,000	26,727	1,781,330	1,783,330	-2,000	
6604	Direct Services Organisation	DSO Grounds Maintenance	-12,651	-29,395	16,744		16,744	-112,750	-117,750	5,000	2.1
6605	Direct Services Organisation	DSO Housing Repairs	-109,425	722,260	-831,685	-832,000	315	15,930	15,930		
			-122,076	692,865	-814,941	-832,000	17,059	-96,820	-101,820	5,000	
8640	Housing (Gen Fund)	Benefits Fraud	16,481	-25,282	41,763	37,000	4,763	13,400	13,400		
8650		Contribution to Housing Rev Ac	10,774	10,770	4		4	21,540	21,540		
8620		Forest Road Garages	-2,550	-3,199	649		649	-5,100	-5,100		
8655		Homelessness	62,305	-14,875	77,180	70,000	7,180	150,250	150,250		3.1
8610		Housing Advances	187	189	-2		-2	250	250		
8680		Housing Strategy	23,012	22,499	513		513	45,270	45,270		
8670		Private Sector Housing	109,211	95,503	13,708		13,708	677,670	676,670	1,000	3.2
8630	Housing (Gen Fund)	Rent Allowances	-30,449	-382,948	352,499	282,000	70,499	-82,800	-82,800	-10,000	3.3
			188,971	-297,343	486,314	389,000	97,314	840,480	849,480	-9,000	
8665	Leisure & Environment	Allotments	36	-901	937		937	7,450	7,450		
8605		Cemeteries	80,224	62,975	17,249		17,249	167,610	168,610	9,000	4.1
8680		Children and Young People	1,551	14,506	-12,955	-13,000	45	45,920	45,920		
8685		Community Safety	241,932	181,593	60,339	45,000	15,339	448,382	447,382	1,000	4.2
8670		Countryside Management	88,379	53,579	34,800		34,800	126,150	126,150		4.3
8687		Creative Communities	22,937	21,204	1,733		1,733	34,250	34,250		
8645		Dog Warden Service	19,160	20,028	-868		-868	38,070	38,070		
8635		Environmental Health	263,510	254,889	8,621		8,621	538,810	536,810	2,000	4.4
8640		Land Drainage	12,224	12,292	-68		-68	26,040	26,040		
8660		Leisure Centre	166,037	169,315	-3,278		-3,278	316,450	316,450		
8689		Leisure Promotion	41,420	35,556	5,864	13,000	-7,136	66,320	72,320	-6,000	4.5
8635		Licences	12,465	9,000	3,465		3,465	-8,860	-11,860	3,000	4.6
8668		Parks	292,452	253,815	38,647	39,000	-353	583,700	583,700		
8630		Pest Control	29,764	29,057	707		707	50,800	50,800		
8610		Public Conveniences	22,124	20,103	2,021		2,021	35,870	35,870		
8620		Recycling	273,878	154,193	119,685	37,000	82,685	705,500	634,500	71,000	4.7
8615		Refuse Collection	489,734	445,082	44,652	-6,000	50,652	965,130	946,130	19,000	4.8
8683		Sports Development	41,065	40,167	898		898	113,545	113,545		4.9
8625		Street Cleansing	387,719	342,129	45,590	4,000	41,590	807,560	806,560	1,000	4.9
8603	Leisure & Environment	Waste Business Improvements	17,749	-9,287	27,036		27,036	61,450	34,450	27,000	4.10
			2,484,390	2,109,294	375,096	119,000	256,096	5,130,147	5,003,147	127,000	

General Fund Service Area 2012/13 Monthly Outturn to 30/09/2012

Level #	Estimate to Date	Actual to Date	Variance to Date	Timing Differences	Variance excluding timing Differences	Est 2012/13	Forecast Outturn	Forecast Variation to Year End	REF
aq15	17,777	-16,732	34,509		34,509	36,470	24,470	12,000	5.1
aq20	-65,105	-101,332	36,227	27,000	9,227	-233,510	-240,510	7,000	5.2
aq70	33,140	34,908	-1,768	-2,000	232	65,520	65,520		
aq11	121,806	-100,012	221,818	18,000	203,818	272,395	172,395	100,000	5.3
aq14	99,663	100,335	-652		-652	216,670	216,670		
aq13	3,909	3,908	1		1	7,690	7,690		
aq05	32,184	27,325	4,859		4,859	67,930	62,930	5,000	5.4
aq35	-298,521	-309,369	10,868		10,868	-606,920	-608,920	2,000	5.5
ac75	292	18,716	-18,424	-3,000	-18,424	-14,220	15,760	-30,000	5.6
aq30	-1,467	7,623	-9,090	4,000	-6,090	-7,483	-6,483	-1,000	5.7
aq12	83,340	74,689	8,651		8,651	452,500	452,500		
aq25	5,132	4,621	511		511	2,100	2,100		
aq75	20,253	17,882	2,371		2,371	40,460	40,460		
Planning	52,423	-237,456	289,879	44,000	245,879	299,602	204,602	95,000	
as05	152,244	141,232	11,012	7,000	4,012	386,890	386,890		
as07	92,019	90,747	1,272		1,272	182,300	174,300	8,000	6.1
as45	307,631	296,161	11,670		11,670	603,400	603,400		
as25	322,735	312,502	10,233		10,233	648,530	-65,470	714,000	6.3
as15	336,166	303,078	33,088	24,000	9,088	743,600	748,600	-5,000	6.4
as20	879,092	864,098	-5,006	-22,000	16,994	1,561,610	1,525,610	36,000	6.5
as10	652,506	590,748	61,758	2,000	59,758	1,285,200	1,254,200	31,000	6.6
as06	20,133	19,153	980		980	40,460	39,460	1,000	6.7
	-472,306	-428,936	-43,370	-43,370	0	-1,141,970	-1,126,970	-15,000	6.8
	-24,530	-26,230	1,700	1,700	0	-49,060	-49,060		
Support Services Holding A/c	2,265,890	2,182,553	83,337	-30,670	114,007	4,260,960	3,490,960	770,000	6.8
Position as at 30/09/2012	8,577,916	7,834,454	743,422	-13,670	757,092	12,215,719	11,229,719	986,000	
Estimated salary underspend								190,042	
								1,176,042	

**Outturn Explanations September 2012**

**Key : ( ) = overspend**

	Forecasted year end variations	Variation To Date	Forecasted Yr End Variance
<b>1</b>	<b>Central Services</b>	<b>8,000</b>	<b>(2,000)</b>
1.1	Corporate Management - £3k Salaries, £2k Audit Fees, £3k minor variances Year end - £2k Accrual input for Audit fees no longer to be invoiced for, £1k Computer Software & Maintenance Saving	8,000	3,000
1.2	Corporate Management (Civic) - £6k Salary saving, this is due to the Mayors Secretary not being replaced, £2k minor variances	8,000	0
1.3	Council Tax Benefit - Year End-Subsidy Impact - Estimated reduction in Income - Council Tax Benefit - this may fluctuate during the year but is done on an accumulative Year End basis	0	(5,000)
1.4	Council Tax/ NNDR - £6k Additional Legal costs recovered, £1k Minor Variances	7,000	0
<b>2</b>	<b>Direct Service Organisations</b>	<b>17,000</b>	<b>5,000</b>
2.1	DSO Grounds Maintenance - £5k fuel savings, £8k underspend on equipment maintenance & purchase and £4k under spend on general maintenance Year end - £5k realised saving on fuel costs (no further variances projected due to volatility of market)	17,000	5,000
<b>3</b>	<b>Housing (General Fund)</b>	<b>70,000</b>	<b>(9,000)</b>
3.1	Homelessness - Income received from Prevention & Bond repayments greater than Budget.	7,000	0
3.2	Private Sector Housing - £11k Salary savings, £2k additional income from fees & charges for immigration checks etc. £1k minor variances. Year End £1k saving on computer software maintenance.	14,000	1,000
3.3	Rent Allowances - £58k Additional recovery of benefit overpayments, £11k Additional DHP Income, £1k Minor variances Year End-Subsidy Impact - Estimated Reduction in Income - Housing Benefit - this may fluctuate during the year but is done on an accumulative Year End basis	70,000	10,000 (20,000)
<b>4</b>	<b>Leisure &amp; Environment</b>	<b>257,000</b>	<b>127,000</b>
4.1	Cemeteries - £12k additional income in burial fees, £5k other smaller underspends, including £1.5k on computer system Year End - £7.5k Additional income, £1.5k on computer system underspend	17,000	9,000
4.2	Community Safety - £7k underspend on CCTV (£9k) overspend on equipment maintenance offset by contribution of £15k from Leicestershire Police, and net £1k in various small unders/overs). £6k savings on salaries, £2k on Training and £2k on Consultancy Fees, £2k on rent (to be vired from Barwell to Wykin Community House), £2k on Minor Projects and (£6k) minor variances. Year End - £1k variation expected as a result of possible future spends	15,000	1,000
4.3	Countryside Management - £16k Salary underspend plus £1k in small under spends, offset against £(2k) fall in income Year End - No variances forecasted as salary variances are forecast separately	15,000	0
4.4	Env Health- £5k Salary savings, £4k Additional Environmental Protection Act Income Year End - £4k Additional Income	9,000	2,000
4.5	Leisure Promotion - £(8k) overspend on NNDR (re Boys Club), £(3k) overspend on minor projects, all offset by £4k additional income from Healthy Community Grant Year End - NNDR (Boys Club) forecast to be sold by Jan 13, therefore 75% of the NNDR to be paid by HBBC and 25% to be collected from lessee (£6k)	(7,000)	(6,000)
4.6	Licences- Temporary event notice income over recovered £1k (Year end £1k), Private Hired vehicles over recovered income - £2k (Year end £2k)	3,000	3,000
4.7	Recycling - £4k saving on salaries, £7k on shared service post not yet filled, £6k on agency, £11k fuel under spend (prices lower than Budget), £11k on Equipment Purchase & Maintenance for recycling containers due to be ordered soon, £5k under spend on Brown Bin lease, £3k on bin refurbishment (Hired & Contracted), £7k saving on Palm kerbside expenditure, £4k Green waste volumes lower than Budget, £11k extra recycling income and from brown bin rental, £3k Recycling Credit volumes ahead of Budget, £12k Minor Variances £2k or less each. Year End - £13k fuel savings (prices lower than Budget), £2k Equipment Purchase savings, £1k Postage savings, £4k Brown Bin lease savings, £7k saving from Palm's Kerbside expenditure, £40k Recycling Improvements savings arising from deferral of Food Waste scheme, £4k extra income from lease of Brown Bins.	84,000	71,000
4.8	Refuse - £20k Salaries under spent, £16k fuel under spend (prices lower than Budget), £15k Partnership rebate from Leics County & extra income. Year End £13k Fuel savings, £1k-Postage savings, £5k additional income from County Council refund of subscription fee.	51,000	19,000
4.9	Street Cleansing - £24k Salaries & Standby under spent pending introduction of restructure, £3k overtime, £3k agency under spent, £5k additional income from external cleaning, £3k under spend on Hired & Contracted due to fewer fly tips than budgeted, £5k minor variances <£2k each. Year End £1k minor variance. Salary savings are awaiting the implementation of the Street Cleansing restructure.	43,000	1,000
4.10	Waste Business Improvements - £3k salary savings, £27k extra income due to disposal charges lower than Budget & paper prices better than Budget. Markets: (£3k) over spend comprising salary under spends of £9k offset by Agency over spend of £12k. Year End - £27k surplus income from trade collections - income billed to year end.	27,000	27,000
<b>5</b>	<b>Planning</b>	<b>246,000</b>	<b>95,000</b>
5.1	Building Inspection - Salary Savings £11.5k due to Vacant post (interviews being held to fill), plus additional planning and inspection fee income of £23k Year end - £12k additional planning fees	34,500	12,000
5.2	Car Parks - While car park ticket income is down (£1.5k), the shortfall is supplemented by Season Ticket Income up £4k, also penalty notices income up by £7k Year end - Car Park income £2k, penalty notices £5k	9,500	7,000
5.3	Development Control - increased income £180k, underspends on salaries £14k, scanning fees £2k, printing & stationery £2k, and various smaller underspends totalling £6k Year end £100k additional Income due to large applications eg: Barwell SUE	204,000	100,000

	Forecasted year end variations	Variation To Date	Forecasted Yr End Variance
5.4	➤ Highways Miscellaneous - Increased Street Name Numbering income £3k due to several large developments (Year End £5k), other small underspends £2k	5,000	5,000
5.5	➤ Industrial Estates - £4k Insurance, (£2k) additional electricity costs on empty industrial units, £6k Additional rental income, £3k Minor variances (No rental W/Ofs have been processed yet but these are likely to be amount to around £6k)	11,000	2,000
5.6	➤ Markets - reduced income (£20k) , other small underspends £2k Year end (£30k) Shortfall in income due in part to adverse weather conditions in the 1st quarter of year	(18,000)	(30,000)
5.7	➤ Miscellaneous Properties - (£6k) Additional NNDR Costs on empty shop and Atkins meeting rooms, (£2k) Premises Insurance, (£1k) Additional Cleaning Costs due to increase in office space, £6k Additional Rent for the Atkins Building, (£3k) Various Minor over spends Year end - (£6k) NNDR Costs, (£2k) Premises Insurance, (£3k) Cleaning Costs, £10k Additional rent on Atkins building	(6,000)	(1,000)
6	<b>Support Services Holding A/c</b>	<b>108,000</b>	<b>770,000</b>
6.1	➤ Communications - Year End £8k additional Shared Service income for Web Development support 1 day per week to other Local Authority-		8,000
6.2	➤ Corporate Management - £9k Salary savings vacant post, £2k Training underspend, £1k Minor Variances	12,000	
6.3	➤ Council Offices - (£1k) Additional NNDR cost, £1k Contribution received from Swanswell to cover additional solicitor fees to be incurred, £6k variance in utility Costs, £4k Minor Variances Year end - (£1k) NNDR Costs	10,000	(1,000)
	➤ Developer Incentive £750k, Net part year impact of Rental And Service Costs Hub (£35k). Net balance of £715k to be set aside for future rental management		715,000
6.4	➤ Finance Support- £24k Salaries- Savings on vacant posts & Maternity leave, (£12k) Agency costs covering vacant post, (£4k), Additional legal fees incurred for recovery of debts -Year End (£4k), (£1k) Reduction in recovery of Legal costs recovered - Year End (£1k), £2k Minor variances	9,000	(5,000)
6.5	➤ IT Support- £5k Salary Savings, (£4k) Telephone costs incurred following unusual activity on HBBC lines, £18k Additional Shared Service Income from new shared Service arrangements for 2012/13 only - Year End £36k, (£2k) Minor Variances	17,000	36,000
6.6	➤ Legal & Admin - £27k Salaries - vacant posts, £5k Postage savings following transfer of Revenues & Benefits postage (£6k Year End), £10k additional Legal Fees due to increase in Shared Service work (Year End £10k), £11k Shared Service income due to additional support provided to Blaby DC & additional shared service work carried out by Chief Officer (£10k Year end), £2k Annual Vacancy subscription saving - may be required to make further payments if we advertise over the set number of advertisements, £5k Minor Variances -(Year end £5k)	60,000	31,000
6.7	➤ Performance & Scrutiny - £1k Annual software saving following cancellation of Toolkit software		1,000
6.8	➤ HRA Element of Support Services - Element of Support Services savings attributable to the Housing Revenue Account.		(15,000)
	<b>Total (over)/under spend</b>	<b>706,000</b>	<b>986,000</b>
	<b>Estimated salary (over)/under spend</b>		<b>190,042</b>
	<b>Forecasted year end saving</b>		<b>1,176,042</b>

Summary of Timing Differences in Variations

Monthly Outturn Report 1st April to 30th September 2012

Under spends/(Overspends) caused by timing differences

Corporate Management	Bank Charges to be processed in October Delay in invoicing for salaries from September for District Council Networks	18,000 (4,000)	14,000
Council Tax Benefit	Contribution to Partnership for Quarter 2 not yet processed Contribution received for Council Tax Support Scheme, expenditure not yet incurred	74,000 84,000	158,000
Council Tax/ NDR	Contribution to Partnership for Quarter 2 not yet processed Grant received for 'New Burden Temporary Deferment Business Rate 12/13' - Expenditure not yet incurred	117,000 3,000	120,000
General Grants	1st instalment of Shopmobility Grant not yet paid	5,000	5,000
DSO Housing Repairs	Delay in allocation of jobs (WIP) from the Housing system (Orchard) due to outstanding invoices. Any balance of expenditure in the DSO cost centre is charged to Housing client codes, therefore any variance on the DSO is treated as a timing difference.		(832,000)
Benefit Fraud	Contribution to Partnership for Quarter 2 not yet processed	37,000	37,000
Homelessness	Payments to prevent homelessness (funded by DCLG grant). Budget will be spent by Year End. Mortgage Support Scheme Income received in advance. Expenditure approved by Council in June 2012. Income and expenditure budgets to be set up in October	7,000 63,000	70,000
Rent Allowances	Contribution for Employee and IT Costs in processing to Partnership Benefit Payments for September - processed in October Additional Subsidy income not yet received (Additional expenditure incurred to date - a mid year adjustment to Subsidy will be done and reconciled at year end)	57,000 280,000 (55,000)	282,000
Children & Young People	All income and expenditure from LPG will net to zero at year end as all funding is dependant on what is spent	(13,000)	(13,000)
Community Safety	Income carried forward from last year for future project spending: Area-Based Grant = £8k, Leics CC (Safe Inside/Outside project) = £7k. Hired & Contracted expenditure not yet incurred in Community Safety on new Endeavour project including interface between HBBC and police systems brought forward from 2011/12. Awaiting invoices for Anti-Social Behaviour minor project expenditure Domestic Violence income received in advance. Supplementary budget has been approved and will be set up in October. Wykin Community House income received in advance following transfer in of Budget. Beacon scheme - income received in advance. Income has to be carried forward if not spent this year.	15,000 8,000 4,000 6,000 5,000 7,000	45,000
Leisure Promotion	Income from Health & Well Being partnership - received in advance, will be spent by year end	13,000	13,000
Parks	Grounds maintenance works - works on Langdale Rec and Queens Park approved, to be invoiced Electricity - Accrual brought forward, awaiting invoices (suppliers contacted) Effluent treatment - Accrual brought forward, awaiting invoices (suppliers contacted) Equipment maintenance - Accrual brought forward, awaiting invoices (suppliers contacted)	12,000 9,000 9,000 9,000	39,000
Recycling	Awaiting invoices for agency expenditure Insurance recharges - to be recharged from refuse collection (see below) Invoices for new collection equipment not yet received Postage - expenditure incurred in October - Budgeted in September - on new calendars. Kerbside Recycling - expenditure over accrued from prior year; invoices from Palm Ltd not yet received and volumes look like being close to Budget for the year.	3,000 5,000 14,000 2,000 13,000	37,000
Refuse Collection	Vehicle repair invoices - awaiting invoices Insurance - to be recharged to recycling (see above) Income from Tipping-Away fees (County Council invoiced in October).	4,000 (5,000) (5,000)	(6,000)
Street Cleansing	Invoices awaited for new sweeper equipment	4,000	4,000
Car Parks	Cost of equipment maintenance incurred, awaiting invoice LCC Notice Processing - Accrued prior year invoices not yet received plus awaiting invoices for this year	5,000 10,000	

	Electricity - Accrued expenditure from prior year, invoices not yet received (supplier contacted) Awaiting invoices from Market Harborough for staffing recharge	3,000 9,000	27,000
Community Planning	Invoice from Rural Community Council paid in advance of Budget profile	(2,000)	(2,000)
Development Control	Shared Services Employees - salaries - awaiting costs to be billed for the first half of year Ordnance Survey - Awaiting invoice from LCC for aerial photography	14,000 4,000	18,000
Miscellaneous Properties	Atkins Utility invoices not yet received - awaiting invoices Delay in Receipt of income for Utilities due to payments not yet being made (recharges) Delay in processing Atkins Service Charge for period July to September 12 (not due to be processed until October) Outstanding Accrual re Bus Stop on Lower Bond Street (received and processed in October)	4,000 (2,000) (12,000) 7,000	(3,000)
Planning Policy	Awaiting final invoices for Strategic Transport Assessment from Capita Symonds Ltd	4,000	4,000
Asset Management	Florence House Service Charge - Adjustment to 2011/12 Invoice in dispute - Budget to be reprofiled	7,000	7,000
Finance Support	Shared services - Awaiting Invoice from Oadby & Wigston BC for shared finance posts Accountancy consultancy fee- awaiting invoice for advisory subscription Cashier Software maint- awaiting invoice from Capita Business	21,000 1,000 2,000	24,000
IT Support	Awaiting Invoices from Steria for HBBC Website support work carried out Awaiting Invoices from Steria for Search Engine support work Website Support and Development costs to be recharged to Oadby & Wigston Borough Council. Report to be submitted for additional expenditure & Income budgets for new Shared Service arrangement.  Telephone Charges - Recharge not completed to charge Service areas for quarterley BT Phone costs up to September	3,000 5,000 (28,000)  (2,000)	(22,000)
Legal/Administration	Medical Fees (HR) - Recharge not completed to charge Service areas for April to September Legal Fees - Accruals for Legal costs from 2011/12 for work under taken by North Warwickshire Borough Council- Invoices not yet received (Supplier has been contacted) Awaiting invoice for Annual Maintenance & support for Corporate Services Scanner	(4,000) 3,000 3,000	2,000
Support Services	HRA and Revenues and Benefits element of Support Services already posted to HRA	(41,670)	(41,670)
<b>TOTAL TIMING DIFFERENCES</b>			<b>(13,670)</b>



## DSO GROUND CARE SERVICES

### FINANCIAL POSITION AS AT 30 September 2012

	Budget to Date £	Actual to Date £	Variance £	Variance %
Total Employee Costs	295,445	285,896	9,549	3.2%
Transport	70,893	59,545	11,348	16.0%
Supplies and Services	51,256	42,091	9,165	17.9%
<b>Total Costs</b>	<b>417,594</b>	<b>387,532</b>	<b>30,062</b>	<b>7.2%</b>
Total Income	-423,143	-424,077	934	0.2%
<b>Position to Date</b>	<b>-5,549</b>	<b>-36,545</b>	<b>30,996</b>	<b>558.6%</b>
Central & Administration (see detail below)	29,604	27,060	2,544	8.6%
Capital Charges	8,032	8,030	2	
<b>Net Expenditure / (Income)</b>	<b>32,087</b>	<b>-1,455</b>	<b>33,542</b>	<b>104.5%</b>

<u>Central &amp; Administration Charges</u>	Budget to Date £	Actual to Date £	Variance £
Depot Recharge	6,690	5,807	883
Accountancy recharge	6,926	6,141	785
Contact Centre Recharge	3,000	2,732	268
Central Stationery recharge	12	7	5
Reprographic Section recharge	52	37	15
Central Postages recharge	48	40	8
Central IT Recharge	5,226	4,780	446
IEG Recharge	552	871	-319
Chief Exec & Sec Recharge	1,536	1,478	58
Debtors Management	312	310	2
Cashiers Dept.	60	68	-8
Communication & Promotion Recharge	1,752	1,692	60
Human Resources	2,218	2,176	42
Health & Safety	432	363	69
Performance and Scrutiny	788	558	230
	<b>29,604</b>	<b>27,060</b>	<b>2,544</b>

**Capital Programme Summary**  
**30th September 2012**

Description	Latest Budget	Budget to Date	Actual	Variance
<b>General Fund</b>				
Community Direction	1,004,430	502,410	137,310	365,100
Business, Contract and Streetscene Services	741,530	297,222	216,446	80,776
Corporate Direction	2,883,090	1,309,083	713,082	591,501
	<b>4,629,050</b>	<b>2,108,715</b>	<b>1,066,838</b>	<b>1,037,377</b>
<b>HRA</b>				
	<b>2,610,330</b>	<b>1,158,512</b>	<b>362,822</b>	<b>795,691</b>
<b>Grand Total</b>	<b>7,239,380</b>	<b>3,267,227</b>	<b>1,429,660</b>	<b>1,833,067</b>

30th September 2012  
Community Direction

Description	Latest Budget	Budget to Date	Actual	Variance
Major Works Grants	190,000	95,038	0	95,038 demand led budget. Currently low demand
Disabled Facilities Grant	605,000	302,618	112,364	190,254 £55k expected to be carried forward
Grant to Home Improvement Agency	37,350	18,680	5,749	12,931
Minor Works Grants	90,000	45,018	1,874	43,144 £40k underspend expected
	<b>922,350</b>	<b>461,354</b>	<b>119,986</b>	<b>341,368</b>
Wall Improvements Barwell	680	342	900	-558
Borough Improvements	66,900	33,462	11,877	21,585
Shop Front Improvements Barwell	14,500	7,252	4,547	2,705
	<b>82,080</b>	<b>41,056</b>	<b>17,324</b>	<b>23,732</b>
Grand Total	<b>1,004,430</b>	<b>502,410</b>	<b>137,310</b>	<b>365,100</b>

Business, Contract and Streetscene Services

Richmond Park Play Area	300,000	76,378	11,475	64,903
Brodick Rd Woodland & Wildlife Area	7,020	3,510	0	3,510
Burbage Common	153,820	76,940	70,731	6,209 £35k to be carried forward to 2012/13
Memorial Safety Programme	5,160	2,580	3,240	-660
Churchyard Repairs	2,370	1,188	2,581	-1,393
Grounds Maintenance Machinery	2,580	1,290	0	1,290
Parks : Major Works	45,660	22,838	9,665	13,173
Billa Barra Footpath Enhancement	10,980	5,490	0	5,490
Parish & Community Initiatives	122,300	61,172	47,821	13,351
Blue Recycling Bin project	28,700	14,354	13,104	1,250
Recycling Containers	62,940	31,482	57,829	-26,347 Budget to be repofilled
	<b>741,530</b>	<b>297,222</b>	<b>216,446</b>	<b>80,776</b>

30th September 2012  
Corporate Direction

Description	Latest Budget	Budget to Date	Actual	Variance
Financial Systems	13,390	6,696	2,344	4,352
	<b>13,390</b>	<b>6,696</b>	<b>2,344</b>	<b>4,352</b>
	0	0	0	0
Atkins Building Conversion	0	0	44	-44
Atkins Top Floor Conversion P3	60,900	60,900	61,253	-353
Electronic Meter Reading	20,000	10,004	0	10,004
Asset Management Enhancement Works	98,000	64,010	5,495	58,515
Council Office Relocation	496,010	49,601	23,838	25,763
Depot Relocation	1,658,000	829,332	464,943	364,389
Argent's Mead Demolition	350,000	175,070	0	175,070
	<b>2,682,910</b>	<b>1,188,917</b>	<b>555,573</b>	<b>633,344</b>
HR/Payroll System	2,090	1,046	0	1,046
	<b>2,090</b>	<b>1,046</b>	<b>0</b>	<b>1,046</b>
General Renewal -Extensions	49,100	49,100	154,483	-105,383
Members IT	39,370	19,692	0	19,692
Rolling Server Review	73,230	36,630	0	36,630
	<b>161,700</b>	<b>105,422</b>	<b>154,483</b>	<b>-49,061</b>
Transformation	5,000	2,502	682	1,820
Mobile Web	18,000	4,500	0	0
	<b>23,000</b>	<b>7,002</b>	<b>682</b>	<b>1,820</b>
	<b>2,883,090</b>	<b>1,309,083</b>	<b>713,082</b>	<b>591,501</b>

-105,383 IT purchased in advance to take advantage of discounts. Council report Pending

budget to be reprofiled  
budget to be reprofiled

30th September 2012  
HRA

Description	Latest Budget	Budget to Date	Actual	Variance
Adaptation Of Dwellings	357,150	178,646	66,843	111,803
Major Void Enhancements	624,150	372,224	33,958	338,266
Programmed Enhancements	318,730	159,424	69,747	89,677
Electrical Testing/Upgrading	184,110	54,576	49,273	5,303
Windows : Single to Double Glazing	9,000	10,004	1,984	8,020
Re-Roofing	32,910	16,460	-872	17,332
Kitchen Upgrades	438,210	146,664	-4,426	151,090
Boiler replacement	332,620	141,364	121,432	19,932
Low maintenance doors	31,160	15,584	7,611	7,973
Orchard System Upgrade	111,290	18,548	17,273	1,275
Tenant Led Community Projects	20,000	10,004	0	10,004
Sheltered Accomodation Imp	11,000	0	0	0
Additional Central Heating Upgrade	70,000	0	0	0
Housing Repairs Software System	70,000	35,014	0	35,014
<b>Total</b>	<b>2,610,330</b>	<b>1,158,512</b>	<b>362,822</b>	<b>795,691</b>

WIP and completed works awaiting inspection to be allocated to Orchard

The "Latest Budget" include carry forward requests from 11/12

Housing Revenue Account

Code		2012/13 LATEST ESTIMATE £	2012/13 BUDGET to Sept 12 £	2012/13 ACTUAL to Sept 12 £	VARIANCE TO DATE £	FCASTED YEAR END VARIANCE £	Ref
<b>SUMMARY HOUSING REVENUE ACCOUNT</b>							
<b>INCOME</b>							
iab/t1005	Dwelling Rents	(11,608,250)	(5,804,125)	(5,776,911)	27,214	-	1
iac, iae, iag t-codes	Non Dwelling Rents	(72,380)	(41,584)	(42,513)	(929)	-	
iaa/t5025, t5030, t5035	Contributions to Exp	(15,830)	(7,916)	(7,916)	-	-	
ykb?/t5020	Transfer from Major Repairs Reserve	(818,740)	(409,370)	(409,370)	-	-	
		<b>(12,515,200)</b>	<b>(6,262,995)</b>	<b>(6,236,710)</b>	<b>26,285</b>		
<b>EXPENDITURE</b>							
bg10	Supervision & Management (General)	1,431,930	667,988	611,033	(56,955)	(22,526)	2
bg12	Supervision & Management (Special)	593,220	279,459	203,788	(75,671)	(40,474)	2
	Expenditure Carried Forward from 2011/2	-	-	-	-	23,083	3
iaa/c8000	Contribution to Housing Repairs A/C	2,400,000	1,200,480	1,200,000	(480)	-	
iaa/q1015	Depreciation (Item 8 Debit)	2,935,470	1,468,322	1,467,735	(587)	-	
iaa/q1020	Capital Charges : Debt Management	3,770	1,882	1,694	(188)	-	
iaa/g9045	Increase in Provision for Bad Debts	50,000	-	-	-	-	
iaa/q2010	Interest on Borrowing	1,808,580	904,301	1,021,020	116,719	240,000	4
		<b>9,222,970</b>	<b>4,522,432</b>	<b>4,505,270</b>	<b>(17,162)</b>	<b>200,083</b>	
	<b>Net (Income) of Services</b>	<b>(3,292,230)</b>	<b>(1,740,563)</b>	<b>(1,731,440)</b>	<b>9,123</b>	<b>200,083</b>	
iaa/t3030 & t3049	Interest Receivable	(650)	-	-	-	-	
ykc/b7055, iea/a5080	FRS17 Adjustment / Accumulated Absences	(2,120)	(530)	(530)	-	-	
	<b>Net Operating (Income)</b>	<b>(3,295,000)</b>	<b>(1,741,093)</b>	<b>(1,731,970)</b>	<b>9,123</b>	<b>200,083</b>	
<b>CONTRIBUTIONS</b>							
q9960	Contribution to Piper Alarm Reserve	10,400	5,200	5,200	-	-	
	Contribution to Pension Reserve	12,890	6,445	6,445	-	-	
	Transfer to Regeneration Reserve	2,719,720	-	-	-	114,280	5
	<b>(Surplus)</b>	<b>(551,990)</b>	<b>(1,729,448)</b>	<b>(1,720,325)</b>	<b>9,123</b>	<b>314,363</b>	

**Explanations for Variances**

1 - Includes a £29k year end week 52 adjustment, this is for rents received prior to 31st March applicable for the first week in April

2 - See page below for S&M variances

3 - HRA expenditure carry forwards of £23,083 which are financed from balances were approved at Council on Tuesday 18 September 2012.

4 - The Interest charge is higher than budget due to a late change in loan structure for self financing and will produce a year end pressure of approx £240k

5 - The Transfer to the Regeneration Reserve of £2,834,000 was agreed by Council in September 2012.

Housing Revenue Account

	2012/13 LATEST ESTIMATE £	2012/13 BUDGET to Sept 12 £	2012/13 ACTUAL to Sept 12 £	VARIANCE £	Ref	F'CASTED YEAR END VARIANCE £
<b>SUPERVISION &amp; MANAGEMENT (GENERAL)</b>						
Employees	572,570	289,023	267,786	(21,237)	1	(13,000)
Premises Related Expenditure	95,390	76,191	78,901	2,710		-
Transport Related Expenditure	17,510	8,758	10,516	1,758		-
Supplies & Services	126,970	75,923	53,689	(22,234)	2	-
Central & Administrative Expenses	672,420	237,298	216,134	(21,154)	3	(9,526)
<b>Gross Expenditure</b>	<b>1,484,860</b>	<b>687,193</b>	<b>627,026</b>	<b>(60,167)</b>		<b>(22,526)</b>
Revenue Income	(52,930)	(19,205)	(15,993)	3,212		-
<b>Net Expenditure to HRA</b>	<b>1,431,930</b>	<b>667,988</b>	<b>611,033</b>	<b>(56,955)</b>		<b>(22,526)</b>
<b>SUPERVISION &amp; MANAGEMENT (SPECIAL)</b>						
Employees	574,110	290,672	264,617	(26,055)	4	(37,000)
Premises Related Expenditure	380,750	196,806	174,839	(21,967)	5	-
Transport Related Expenditure	11,640	5,842	5,912	70		-
Supplies & Services	134,960	40,181	48,097	7,916	6	-
Central & Administrative Expenses	166,870	83,630	78,825	(4,805)	7	(3,474)
<b>Gross Expenditure</b>	<b>1,268,330</b>	<b>617,131</b>	<b>572,290</b>	<b>(44,841)</b>		<b>(40,474)</b>
Revenue Income	(622,860)	(311,538)	(342,377)	(30,839)	8	-
Recharges	(52,250)	(26,134)	(26,125)	9		-
<b>Total Income</b>	<b>(675,110)</b>	<b>(337,672)</b>	<b>(368,502)</b>	<b>(30,830)</b>		<b>-</b>
<b>Net Expenditure to HRA</b>	<b>593,220</b>	<b>279,459</b>	<b>203,788</b>	<b>(75,671)</b>		<b>(40,474)</b>

Explanations for Variances	Current £000's	Year End £000's
<b>1. Employees</b> Vacant posts and Holiday Pay accounting adjustment reversal	(21)	(13)
<b>2. Supplies &amp; Services</b> Computer software expenditure deferred until early 2013 = £9k Hired & Contracted - Tenant Scrutiny expenditure should be incurred in early 2013, £6k. Also under spends on Consultancy (iba) £2k, Tenant Assoc expenses (iba) £3k, Contribution to Other Funds (iba) £2k.	(22)	
<b>3. Central &amp; Admin Expenses</b> Includes under spends on Public Offices £4k, Contact Centre £2k, Corporate Support £2k, Central IT £1k, Procurement £1k, Internal & External Audit £5k, Performance & Scrutiny £1k, and other small variances <£1k amounting to £5k. Year end: under spends forecasted on Public Offices, £5k and Audit, £5k.	(21)	(10)
<b>4. Employees</b> Vacant posts and Holiday Pay accounting adjustment reversal	(26)	(37)
<b>5. Premises Related Expenditure</b> Expenditure on gas and electricity: £18k not in line with Budget profile Also under spends on Council Tax expenses of £3k and small variances of £1k net.	(22)	
<b>6. Supplies &amp; Services</b> Timing difference on expenditure: invoice for £27k paid twice in error. Expenditure on equipment purchase and maintenance (£17k) not in line with Budget profile and other small variances amounting to £2k.	8	
<b>7. Central &amp; Admin Expenses</b> Includes under spends on Contact Centre £2k and Performance and Scrutiny £2k and other small variances amounting to £1k. Year end: under spends forecasted on Contact Centre £1.5k and Perf. & Scrutiny £1.5k.	(5)	(3)
<b>8. Revenue Income</b> Leics CC Supporting People funding received ahead of Budget profile	(31)	

Housing Revenue Account

HOUSING REPAIRS ACCOUNT	2012/13 BUDGET £	2012/13 BUDGET to Sept 12 £	ACTUAL TO to Sept 12 £	VARIANCE £	Note	F'CASTED YEAR END VARIANCE £
<b>Administration</b>						
Employee Costs	356,960	175,813	139,533	(36,280)	1	-
Transport Related Expenditure	15,340	7,672	3,269	(4,403)		(2,000)
Supplies & Services	143,365	53,482	45,309	(8,173)	2	(8,000)
Central Administrative Expenses	293,900	147,008	127,848	(19,160)	3	-
<b>Total Housing Repairs Administration</b>	<b>809,565</b>	<b>383,975</b>	<b>315,959</b>	<b>(68,016)</b>		<b>(10,000)</b>
<b>Programmed Repairs</b> ("Major Works" e.g. Central Heating Service)	<b>555,410</b>	<b>381,026</b>	<b>108,704</b>	<b>(272,322)</b>	4,6	<b>(70,000)</b>
<b>Responsive Repairs</b>	<b>1,058,655</b>	<b>529,550</b>	<b>175,994</b>	<b>(353,556)</b>	5	<b>-</b>
<b>GROSS EXPENDITURE</b>	<b>2,423,630</b>	<b>1,294,551</b>	<b>600,657</b>	<b>(693,894)</b>		<b>(80,000)</b>
Contribution from HRA	(2,400,000)	(1,200,480)	(1,200,000)	480		-
Interest on Cash Balances	(2,020)	-	-	-		-
Other Income	-	-	(1,493)	(1,493)		-
FRS17 Adjustment	(540)	-	-	-		-
<b>TOTAL INCOME</b>	<b>(2,402,560)</b>	<b>(1,200,480)</b>	<b>(1,201,493)</b>	<b>(1,013)</b>		<b>-</b>
Contribution to HRA Reserves	-	-	-	-	6	70,000
<b>NET EXPENDITURE / (INCOME)</b>	<b>21,070</b>	<b>94,071</b>	<b>(600,836)</b>	<b>(694,907)</b>		<b>(10,000)</b>

**Explanations for Variances**

£000's

- Savings on salaries due to vacant posts and the restructure of the service, which may be filled during this financial year following review. (36)
- Supplies & Services - under spend on Consultancy Fees of £11k (awaiting project management for the new Orchard Direct Works module and ECMK services for the Integrator system) and Health & Safety consultancy. Other small variances amounting to (£3k) net. Year End: Under spend of £8k on Consultancy. (8)
- Under spends on Central Admin Expenses particularly Internal Audit £11k, IT £5k, Postage £2k and other small variances £1k net. (19)
- Under spend on Programmed Repairs - delays in completing jobs due to late receipt of supplier invoices. The shortfall in expenditure is partly explained by the level of WIP not yet charged. Reprofiling will be done once the Stock Condition Survey has been finalised. (272)
- Under spend on Responsive Repairs - delays in completing In-House Work in Progress largely due to late receipt of supplier invoices. The shortfall in expenditure is partly explained by the level of WIP not yet charged. This expenditure shortfall is also reflected in an income shortfall in the DSO (Housing Repairs) in the General Fund. Reprofiling will be done once the Stock Condition Survey has been finalised. (354)
- The central heating service contract price (included in the Programmed Repairs Budget) was less than expected, so the Budget will be used instead for boiler renewal at Castle Court. The Contribution to Reserves will fund the new capital scheme, as approved by Council. 70