



Hinckley & Bosworth Borough Council

Monthly Outturn Reports

For the period April to December 2012

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Service	Budget as per Feb 12 budget book		Supplementary Budgets approved to date		Latest Budget used for Monitoring ledger		Budget per Monitoring Report		Estimated Outturn		Estimated Outturn		yr end Month on month var	
	Budget	Revised	Approved	Used	Recharges	Used	Report	Variations	Outturn	Variations	Outturn	Nov	Month	var
Central Services	3,065,320	3,065,320	4,320	3,069,640	-1,282,810	1,786,830	-16,500	3,053,140	6,236,047	3,064,850	6,298,607	-11,710		
Leisure & Environment	6,464,520	6,538,047	73,527	6,538,047	-1,385,960	5,152,087	-302,000	6,236,047	1,157,650	1,155,370	1,155,370	-7,720		
Housing (GF)	1,161,000	1,170,650	9,650	1,170,650	-323,890	846,760	-328,500	1,139,482	1,328,982	1,328,982	1,328,982	-188,500		
Planning	1,178,290	1,467,982	289,692	1,467,982	-1,070,880	397,102	-8,000	15,190	-15,190	-10,190	-10,190	-5,000		
Direct Services Organisation	-53,190	-7,190	46,000	98,030	4,153,170	4,251,200	-1,008,000	-247,769	-247,769	-227,629	-227,629	-20,140		
Support Services	11,060	0	0	0	0	0	0	0	0	0	0	0		
Estimated Salary Savings	0	0	0	0	0	0	0	0	0	0	0	0		
Increments and Pay award budget adj	0	0	0	0	0	0	0	0	0	0	0	0		
Carry forwards 2011/12	-100,000	0	0	-100,000	0	-100,000	100,000	-1,823,769	10,413,360	10,761,490	-348,100			
Corporate Savings recovered above	11,727,000	12,237,159	510,159	12,237,159	0	12,237,159	15,000	-534,500	-534,500	-534,500	-534,500	0		
TOTAL SERVICE EXPENDITURE	-549,500	-549,500	0	-549,500	0	-549,500	5,900	98,620	98,620	98,620	98,620	0		
Special Expenses	-1,461,900	-1,461,900	0	-1,461,900	0	-1,461,900	0	-13,910	-13,910	-13,910	-13,910	0		
Capital Accounting	92,720	92,720	0	92,720	0	92,720	0	119,030	119,030	119,030	119,030	0		
External Interest - Net	-13,910	-13,910	0	-13,910	0	-13,910	0	2,238,220	2,009,220	2,009,220	2,009,220	0		
FRS 17 adjustment	119,030	119,030	0	119,030	0	119,030	0	41,960	41,960	41,960	41,960	0		
Transfer to Pension Reserve	592,720	592,720	0	592,720	0	592,720	0	-136,093	-136,093	-136,093	-136,093	0		
Transfer to Reserves	0	0	0	0	0	0	0	-241,875	-241,875	-241,875	-241,875	0		
Revenue Contribution for Capital Outlay	0	0	0	0	0	0	0	-11,205	-11,205	-11,205	-11,205	0		
Revenue Contribution for Capital Outlay	-228,270	-228,270	-2,400	-230,670	0	-230,670	-262,707	10,522,942	10,560,082	10,560,082	10,560,082	-37,140		
Carry forwards reserve - allocated in Sept	10,277,890	10,277,890	507,759	10,785,649	0	10,785,649	0	3,614,949	3,614,949	3,614,949	3,614,949	0		
Use of Reserves	0	0	0	0	0	0	0	105,810	105,810	105,810	105,810	0		
BUDGET REQUIREMENT	3,614,949	3,614,949	0	3,614,949	0	3,614,949	0	102,163	102,163	102,163	102,163	0		
Financing	105,810	105,810	0	105,810	0	105,810	0	5,270,283	5,270,283	5,270,283	5,270,283	0		
Council Tax	102,163	102,163	0	102,163	0	102,163	0	711,292	711,292	711,292	711,292	0		
Council Tax Freeze Grant	5,270,283	5,270,283	0	5,270,283	0	5,270,283	0	20,777	20,777	20,777	20,777	0		
Revenue Support Grant	711,292	711,292	0	711,292	0	711,292	0	9,825,274	9,825,274	9,825,274	9,825,274	0		
National Non-Domestic Rate	20,777	20,777	0	20,777	0	20,777	0	0	0	0	0	0		
New Homes Bonus	0	0	0	0	0	0	0	-697,668	-697,668	-697,668	-697,668	0		
Collection Fund Surplus	9,825,274	9,825,274	0	9,825,274	0	9,825,274	0	734,808	734,808	734,808	734,808	0		
TOTAL RESOURCES (HBRC BUDGET)	-452,616	-507,759	-507,759	-960,375	-960,375	-960,375	262,707	549,500	549,500	549,500	549,500	0		
Movement in General Fund Balances	549,500	549,500	0	549,500	0	549,500	-15,000	552,860	552,860	552,860	552,860	0		
Special Expenses	552,860	552,860	0	552,860	0	552,860	15,000	18,360	18,360	18,360	18,360	0		
Expenditure	3,360	3,360	0	3,360	0	3,360	177,000	232,170	232,170	232,170	232,170	0		
Council Tax Income	60,960	60,960	0	60,960	0	60,960	15,000	-67,770	-67,770	-67,770	-67,770	0		
Movement in Special Expenses Balances	-57,600	-57,600	0	-57,600	0	-57,600	15,000	-765,438	-765,438	-765,438	-765,438	0		
Special Expenses to/(from) Reserves	-510,216	-510,216	0	-510,216	0	-510,216	217,707	2,175,000	2,175,000	2,175,000	2,175,000	0		
Special Expenses mvt in Balances	2,175,000	2,175,000	0	2,175,000	0	2,175,000	118,000	118,000	118,000	118,000	118,000	0		
Total Movement in Balances	2,175,000	2,175,000	0	2,175,000	0	2,175,000	277,707	2,293,000	2,293,000	2,293,000	2,293,000	0		
Balance at 1 April 2012 Council Feb 12	2,175,000	2,175,000	118,000	2,293,000	0	2,293,000	0	1,527,562	1,527,562	1,527,562	1,527,562	0		
Year 11/12 underspend	1,664,784	1,664,784	-632,929	1,249,855	0	1,249,855	11,335,149	11,057,442	11,057,442	11,057,442	11,057,442	-37,140		
Revised Balance 1st April 2012	10,827,390	10,827,390	507,759	11,335,149	0	11,335,149	-277,707	11,057,442	11,057,442	11,057,442	11,057,442	-37,140		
Balance at 31 March 2013														

Net impact on Balances:
 1,249,855: Expected GF Balances - per budget approvals
 1,527,562: Latest Forecast
 277,707: Net additional amount expected in Balances

General Fund Service Area 2012/13 Monthly Outturn to 31/12/2012

Code	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
as45	Central Services	391,021	344,025	46,996	27,000	19,996	688,990	688,990	8,000	1.1
as40	Corporate Management	35,014	22,497	12,517		12,517	45,130	45,130	-5,000	1.2
as35	Corporate Management (Civic)	1,541,473	1,405,928	135,545	134,000	1,545	116,990	121,990	303,130	1.3
as75	Council Tax Benefit	309,354	164,763	144,591	121,000	23,591	303,130	303,130	34,230	1.4
as90	Council Tax / NNDR	19,842	18,955	887		887	34,230	34,230	455,830	
as65	Emergency Planning	225,061	225,381	-320		-320	455,830	455,830	1,180	1.5
as70	General Grants	12,118	4,689	7,429		7,429	8,660	8,660	127,850	1.6
as60	Local Land Charges	114,200	108,490	5,710		5,710	133,850	127,850	1,770,330	
	Register and Borough Elections	2,648,083	2,294,727	353,356	282,000	71,356	1,786,830	1,770,330	8,000	2.1
cs04	DSO Grounds Maintenance	-71,063	-98,814	28,751		28,751	-112,750	-120,750	15,930	
cs05	DSO Housing Repairs	-32,933	916,595	-949,528	-950,000	472	15,930	15,930	-104,820	
		-103,996	818,781	-920,777	-950,000	29,223	-96,820	-104,820	5,000	3.1
ag40	Housing (Gen Fund)	18,391	-28,501	46,892	38,000	8,892	13,400	6,400	21,540	
ag50	Benefits Fraud	16,158	16,155	3		3	21,540	21,540	-5,100	
ag20	Contribution to Housing Rev Ac	-3,825	-4,688	863		863	-5,100	-5,100	150,250	
ag55	Forest Road Garages	68,522	42,110	26,412	4,000	22,412	150,250	150,250	250	3.2
ag10	Homelessness	187	189	-2		-2	250	250	677,670	
ag80	Housing Advances	34,049	33,355	694		694	45,270	45,270	-64,520	
ag70	Housing Strategy	161,435	148,077	13,358	2,000	11,358	677,670	677,670	8,000	3.3
ag30	Private Sector Housing	-42,489	-395,723	353,234	265,000	88,234	-56,520	-64,520	833,760	3.4
	Rent Allowances	252,428	-189,026	441,454	309,000	132,454	846,760	833,760	7,450	
ac65	Leisure & Environment	1,050	758	292		292	7,450	7,450	11,000	4.1
ac05	Alotments	126,909	108,521	18,388		18,388	167,610	156,610	45,920	
ac90	Cemeteries	220,860	-11,179	232,039	232,000	39	45,920	45,920	514,822	4.2
as85	Children and Young People	334,617	291,187	43,430	25,000	18,430	469,822	514,822	126,150	4.3
ac70	Community Safety	96,639	74,258	22,381		22,381	126,150	126,150	34,250	
ac87	Countryside Management	28,931	29,141	-210		-210	38,070	39,070	-1,000	4.4
ac45	Creative Communities	30,921	34,482	-3,561		-3,561	538,810	533,810	5,000	4.5
ac35	Dog Warden Service	396,914	383,137	13,777		13,777	26,040	26,040	3,000	4.6
ac30	Environmental Health	18,706	18,969	-263		-263	316,450	316,450	66,320	4.7
ac40	Land Drainage	237,395	242,197	-4,802		-4,802	583,700	573,700	10,000	4.8
ac60	Leisure Centre	61,086	58,246	2,840		2,840	66,320	66,320	232,000	
ac89	Leisure Promotion	-16,372	-19,813	3,441		3,441	8,660	-11,860	3,000	
ac95	Licences	444,940	409,244	35,696	20,000	15,696	583,700	573,700	10,000	
ac58	Parks	39,569	39,490	79		79	50,800	50,800	232,000	4.9
ac30	Pest Control	27,591	25,752	1,839		1,839	35,870	35,870	40,000	4.10
ac10	Public Conveniences	405,910	218,065	187,845	22,000	165,845	705,500	473,500	232,000	
ac20	Recycling	725,961	649,549	74,412	6,000	68,412	985,130	925,130	40,000	
ac15	Refuse Collection	72,253	91,914	-19,661	-21,000	1,339	113,545	113,545	22,000	4.11
ac83	Sports Development	596,331	481,384	114,947	38,000	76,947	808,160	786,160	25,000	4.12
ac25	Street Cleansing	41,913	4,827	37,086	6,000	31,086	61,350	36,350	302,000	
cs03	Waste Business Improvements	3,890,124	3,130,129	759,995	328,000	431,995	5,152,087	4,850,087		

Level 5		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	Planning	33,190	-6,983	40,173		40,173	36,470	16,470	20,000	5.1
aq20	Building Inspection	-146,229	-206,197	59,968	26,000	33,968	-233,510	-250,510	25,000	5.2
aq70	Car Parks	50,195	47,766	2,417		2,417	65,520	65,520		5.3
aq11	Community Planning	161,554	-117,525	279,079	5,000	274,079	283,895	143,895	140,000	5.3
aq14	Development Control	150,765	193,237	-42,472	9,000	-51,472	216,670	158,670	58,000	5.4
aq13	Economic Development	5,783	5,790	-7		-7	7,690	7,690		5.4
aq05	Environmental Initiatives	53,843	41,408	12,434		12,434	67,930	62,930	5,000	5.5
aq35	Highways Miscellaneous	-448,516	-447,366	-1,150	-4,000	2,850	-606,920	-608,920	2,000	5.6
aq75	Industrial Estates	-3,744	15,906	-19,652		-19,652	-14,220	11,760	-26,000	5.7
aq30	Markets	-10,960	-3,956	-7,004	-11,000	3,996	-7,483	-13,483	6,000	5.8
aq12	Misc Property	296,465	165,949	130,536	32,000	98,536	538,500	440,000	98,500	5.9
aq25	Planning Policy	3,614	2,896	718		718	2,100	2,100		5.9
aq75	Public Transport	29,066	26,190	2,876		2,876	40,460	40,460		5.9
	Sustainable Development	175,038	-282,680	457,718	57,000	400,718	397,102	68,602	328,500	5.9
as05	Support Services Holding A/c	244,782	218,096	26,686	12,000	14,686	386,890	386,890		6.1
as07	Asset Management	135,846	132,224	3,622		3,622	176,300	174,300	2,000	6.2
as45	Communications & Promotion	462,603	435,671	26,932		26,932	603,400	603,400		6.3
as25	Corporate Management	450,219	386,586	63,633	1,000	62,633	648,530	-262,470	911,000	6.4
as15	Council Offices	475,145	433,625	41,520	11,000	30,520	737,320	721,320	16,000	6.5
as20	Finance Support	1,255,864	1,143,021	112,843	79,000	33,843	1,561,610	1,525,610	36,000	6.6
as10	I.T. Support	956,957	829,892	129,065	19,000	110,065	1,287,700	1,228,700	59,000	6.7
as06	Legal/Administration	31,130	27,611	3,519		3,519	40,460	37,460	3,000	6.8
	HRA element of Support Services	-708,202	-608,050	-100,152	-100,152	0	-1,141,970	-1,122,970	-19,000	6.8
	Revs & Benefits Partnership	-36,795	-37,673	878	878	0	-49,060	-49,060		6.9
	Support Services Holding A/c	3,269,549	2,981,204	308,345	22,726	285,619	4,251,200	3,243,200	1,008,000	6.9
	Position as at 31/12/2012	10,131,226	8,730,935	1,400,291	48,726	1,351,565	12,337,159	10,661,159	1,676,000	
	Estimated salary underspend								247,769	
									1,923,769	

Outturn Explanations December 2012

Key : () = overspend

	Forecasted year end variations	Variation To Date	Forecasted Yr End Variance
1	Central Services	70,500	16,500
1.1	➤ Corporate Management - £8k Salaries, £2k Audit Fees, £2k Computer Software & Maintenance cost, £4k Bank Charges, £4k minor variances Year end - £2k Accrual input for Audit fees no longer to be invoiced for, £1k Computer Software & Maintenance Saving, £5k Reduced Banking Charges	20,000	8,000
1.2	➤ Corporate Management (Civic) - £9k Salary saving, this is due to the Mayors Secretary not being replaced, £4k minor variances	13,000	0
1.3	➤ Council Tax Benefit - Year End-Subsidy Impact - Estimated (£5k) 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/ NDR - £2k Additional Legal costs recovered, £20k New Burdens Grant, £2k Minor Variances	24,000	0
1.5	➤ Local Land Charges - £4.5k underspend on insurance plus additional fee income of £3k	7,500	7,500
1.6	➤ Register of Electors - £6k Underspend on Returning Officer Fee's - No Borough by elections to date	6,000	6,000
2	Direct Service Organisations	29,000	8,000
2.1	➤ DSO Grounds Maintenance - Increased income of £13k due to extra works, £5k fuel savings, £16k underspend on equipment maintenance & purchase and £3k underspend on Green waste Disposal fees, offset against £(4k) overspend on machinery hire and £(4k) overspend on hired & contracted services Year end - £3k realised saving on fuel costs (no further variances projected due to volatility of market) and a £5k saving on equipment maintenance	29,000	8,000
3	Housing (General Fund)	130,000	13,000
3.1	➤ Benefit Fraud - £3k additional Shared Salary Income (Year End £5k), £4k additional recovery of overpayments, £2k Minor Variances Year End - £5k Additional Shared Salary Income	9,000	5,000
3.2	➤ Homelessness - £13k salary net under spend (includes funding received for adviser post that will be carried forward at Year End), £1k additional income received for training courses, £10k Income received from Prevention & Bond repayments greater than Budget, (£2k) minor variances <£2k each. Year End: No significant variance from Budget	22,000	0
3.3	➤ Private Sector Housing - £6k Salary savings, £2k additional income from fees & charges for immigration checks etc. £3k minor variances. Year End: No significant variance from Budget	11,000	0
3.4	➤ Rent Allowances - £73k Net additional increase benefits overpayments raised, £14k Additional DHP Income, £1k Minor variances. Year end- Net additional Benefit Overpayments raised 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	88,000	28,000 (20,000)
4	Leisure & Environment	432,000	302,000
4.1	➤ Cemeteries - £12k additional income in burial fees, £5k underspend on computer system and a further £1k of other smaller unders and overs Year End - £7.5k Additional income, £3.5k on computer system underspend	18,000	11,000
4.2	➤ Community Safety - (£5k) over spend on CCTV [£(20k) overspend on equipment maintenance offset by contribution of £15k from Leicestershire Police], and net £1k in various small unders/overs. Also £19k savings on salaries and £3k other minor variances Year End - (£15k) over spend expected on CCTV.	18,000	(45,000)
4.3	➤ Community Safety Year End - (£15k) over spend expected on CCTV maintenance, (£30k) Supporting Families Contribution to LCC funded from reserves		
4.3	➤ Countryside Management - £24k Salary underspend less £(2k) in small over spends	22,000	0
4.4	➤ Dog Warden- (£1k) overspent leasing cost, yr end (£1k), (£2k) -kennelling expenses	(3,000)	(1,000)
4.5	➤ Env Health- £7k Salary savings, £4k over-recovered Environmental health protection act registration fee(yr end £3k), £2k over-recovered income from Environmental health training courses(yr end £2k).	13,000	5,000
4.6	➤ Leisure Promotion - (£8k) overspend on NNDR (re Boys Club) and £(3k) overspend on minor projects offset by £11k additional income from OWBC for share of RPT expenditure and £3k underspend on consultancy fees Year End - NNDR (Boys Club) sold in Jan 13, therefore 75% of the NNDR to be paid by HBBC and 25% to be collected from lessee (£6k) offset by additional income received from OWBC £6k	3,000	0
4.7	➤ Licences-Additional income from private hire taxi's licensing £3k, (Year End £3k)	3,000	3,000
4.8	➤ Parks - Under spends include £8k salaries, £9k Street lighting due to large provision brought forward, £6k Electricity and £2k on water, due to over provision, £3k on equipment purchases offset against £(5k) shortfall in income, £(3k) additional poop scoop expenses and £(4k) in various other overspends Year End - £8k saving on street lighting and £2k saving on electricity	16,000	10,000
4.9	➤ Recycling - £9k saving on overtime, £9k saving on Agency costs, £11k saving on shared service post not yet filled, £5k under spend on vehicle repairs, £19k fuel under spend (prices lower than Budget), £4k under spend on Brown Bin lease, £8k saving on Palm/Green kerbside expenditure due to over provision brought forward, £41k Recycling Improvements (Food Waste) budget no longer required, £20k extra recycling income, due to increased volumes and more favourable prices, and from brown bin rental, £30k extra Recycling Credit income from County due to volumes ahead of Budget, £10k Minor Variances <£2k each. Year End - £10k Overtime savings, £10k Agency savings, £2k under spend on vehicle maintenance, £20k fuel savings (prices lower than anticipated in the Budget), £2k Equipment Purchase savings, £4k Brown Bin lease savings, £12k saving on Palm's Kerbside expenditure, £100k Recycling Improvements savings arising from deferral of Food Waste scheme, £4k extra income from lease of Brown Bins, £16k extra recycling sales, better than expected prices and £2k insurance claim income, £50k additional income from County for Recycling Credits due to increased volumes.	166,000	232,000
4.10	➤ Refuse - £22k Salaries under spent, £10k under spend on overtime, £11k Shared Service post not filled, £3k saving on Agency costs, £7k under spend on vehicle repairs, (£3k) over spend on licenses due to move to new depot, £16k Partnership Fee rebate from Leics County & extra income, £2k minor variances less than £2k. Year End - £10k Overtime savings, £5k Agency savings, £5k under on Vehicle maintenance, £4k Fuel savings, (£3k) over spend on licenses will be offset by £1k savings on equipment and computer budgets, £4k Postage, Advertising and Other savings, £14k additional income from County Council refund of Partnership fee and proceeds from sale of vehicle.	68,000	40,000
4.11	➤ Street Cleansing - £53k Salaries & Standby under spend pending introduction of restructure, £4k fuel under spend due to fewer shifts and reduced usage of big sweeper vehicle, £2k under spend on Hire Charges, £6k additional income from external cleaning, and Fixed Penalty Notices, £8k additional internal income from Housing voids and £4k minor variances <£1k each. Year End - £6k Overtime savings, £5k Fuel under spend due to prices being under budget and reduced usage, £2k Hire Charge saving, £1k Surplus Fixed penalty Notice income and £8k surplus income from Housing voids. Salary savings are awaiting the implementation of the Street Cleansing restructure.	77,000	22,000

Forecasted year end variations		Variation To Date	Forecasted Yr End Variance
4.12	<ul style="list-style-type: none"> ➤ Waste Business Improvements - £4k salary under spend, £35k extra income due to the developing Trade Waste business, disposal charges lower than Budget & paper prices better than Budget, £2k minor variances. Markets - (£10k) over spend comprising salary and Agency over spends. Year End - £35k surplus income from trade collections and more favourable prices on recycled material less £10k deficit on Markets DSO. 	31,000	25,000
5	Planning	401,500	328,500
5.1	<ul style="list-style-type: none"> ➤ Building Inspection - Salary Savings £13k due to vacant post plus additional planning and inspection fee income of £21k and smaller various underspends £6k Year end - £18k additional planning fees and £2k on structural fees 	40,000	20,000
5.2	<ul style="list-style-type: none"> ➤ Car Parks - Harborough staffing recharge underspend £13k, Season Ticket Income up £9k, also penalty notices income up by £12k Year end - Season Ticket income £5k, penalty notices £10k, Recharge from Harborough £10k 	34,000	25,000
5.3	<ul style="list-style-type: none"> ➤ Development Control - increased income £225k, underspends on salaries £33k, scanning fees £3k, printing & stationery £2k, training £3k, and various smaller underspends totalling £8k Year end £140k additional Income due to large applications eg: Barwell SUE 	274,000	140,000
5.4	<ul style="list-style-type: none"> ➤ Economic Development - £58k underspend on MIRA costs due to RGF funding receivable Year End - £58k underspend on MIRA 	58,000	58,000
5.5	<ul style="list-style-type: none"> ➤ Highways Miscellaneous - Increased Street Name Numbering income £8k due to several large developments, £1k Salaries and £3.5k small underspends Year end: Additional income £5k 	12,500	5,000
5.6	<ul style="list-style-type: none"> ➤ Industrial Estates - £4k Insurance, (£2k) additional electricity costs on empty industrial units, £1k Additional rental income, £2k NNDR, (£2k) Minor variances (No rental W/Offs have been processed yet but these are likely to be amount to around £6k) Year end £4k Insurance, (£2k) Additional Electricity Costs on empty industrial units 	3,000	2,000
5.7	<ul style="list-style-type: none"> ➤ Markets - reduced income (£27k) offset against small underspends of £7k Year end - (£30k) offset against small underspends £4k. Shortfall in income due in part to adverse weather conditions in the 1st quarter of year 	(20,000)	(26,000)
5.8	<ul style="list-style-type: none"> ➤ Miscellaneous Properties - (£6k) Additional NNDR Costs on empty shop and Atkins meeting rooms, (£2k) Premises Insurance, £15k Additional Rent for the Atkins Building, (£2k) additional Cleaning Costs, £2k Saving on cost of Bus Stop works, (£3k) Various Minor over spends Year end - (£6k) NNDR Costs, (£2k) Premises Insurance, (£3k) Cleaning Costs, £15k Additional rent on Atkins building, £2k Saving on Bus Stop Work 	4,000	6,000
5.9	<ul style="list-style-type: none"> ➤ Planning Policy - £90k underspend on LDF projects plus £8.5k underspend on Gypsy & Traveller Needs assessments Year End - £90k underspend on LDF plus £8.5k on GTAA 	98,500	98,500
6	Support Services Holding A/c	282,000	1,008,000
6.1	<ul style="list-style-type: none"> ➤ Asset Management - £6k Parks Special Expenses Asset Maintenance, £4k Cleaning Contract, £3k Florence House Service Charge, £2k Minor Variances 	15,000	
6.2	<ul style="list-style-type: none"> ➤ Communications - Year End £2k Minor Variances 		2,000
6.3	<ul style="list-style-type: none"> ➤ Corporate Management - £22k Salary savings vacant post, £2k Training underspend, £3k Minor Variances 	27,000	
6.4	<ul style="list-style-type: none"> ➤ Council Offices - £4k Salaries Variance, (£1k) Additional NNDR cost, £1k Contribution received from Swanswell to cover additional solicitor fees to be incurred, £2k variance in utility Costs, £14k Additional Income from Swanswell for Florence House, £3k Income from County Council for use of office space at the Leisure Centre, £4k External works are being kept to a minimum due to the office moves, £2k Security Service Maintenance Call Out, £2k Air Conditioning Maintenance, £3k Pat Testing, £2k Depot Asset Maintenance, £23k Hinckley Hub expenditure not incurred, £4k Minor Variances Year end - (£1k) NNDR Costs, £27k Rental income for Florence House, £3k Rental Income for Office Space at the Leisure Centre, £90k Saving from the delay in moving to the Hinckley Hub 	63,000	119,000
6.5	<ul style="list-style-type: none"> Year End - Depot relocation costs - to be capitalised Year End - Developer Incentive £750k set aside for future rental management ➤ Finance Support- £47k Salaries savings on vacant posts & Maternity leave, (£27k) Agency costs covering maternity leave, £11k Saving on Accountancy shared services cost, (£5k) - Shared services employees contribution, (£2k) - under-recovered legal fee, £6k Minor variances. Yr end - (2k) Reduction in recovery of Legal costs, £8k - Net savings from Accountancy and Procurement Shared Services Changes with Oadby and Wigston, £20k Year end saving from new internal audit contract, (£10k) increase in bad debt provision 	30,000	42,000 750,000
6.6	<ul style="list-style-type: none"> ➤ IT Support- £5k Salary Savings, (£5k) Telephone costs incurred following unusual activity on HBBC lines, £6k Minor Variances, £28k Additional Shared Service Income from new shared Service arrangements for 2012/13 only - Year End £36k 	34,000	36,000
6.7	<ul style="list-style-type: none"> ➤ Legal & Admin - £39k Salaries - vacant posts, £19k Postage savings following transfer of Revenues & Benefits postage, £16k additional Legal Fees due to increase in Shared Service work, £15k Shared Service income due to additional support provided to Blaby DC & additional shared service work carried out by Chief Officer, £2k Annual Vacancy subscription saving - will be required to make further payments as we have advertised over the set number of advertisements, £8k Minor Variances, £3k Training Under spend to date, £8k Legal Fees no longer required- no further cases requiring external support. Year End - £18k Postage savings following transfer of Revenues & Benefits postage, £15k additional Legal Fees due to increase in Shared Service work, £15k Shared Service income due to additional support provided to Blaby DC & additional shared service work carried out by Chief Officer, £6k Minor Variances, £5k Legal Fees no longer required- no further cases requiring external support. 	110,000	59,000
6.8	<ul style="list-style-type: none"> ➤ Performance & Scrutiny - £1k Annual software saving following cancellation of Toolkit software & £2k Printing costs Citizens Panel due to printing carried out internally 	3,000	3,000
6.9	<ul style="list-style-type: none"> ➤ HRA Element of Support Services - Element of Support Services savings attributable to the Housing Revenue Account. 		(19,000)
Total (over)/under spend		1,345,000	1,676,000
Estimated salary (over)/under spend			247,769
Forecasted year end saving			1,923,769

Summary of Timing Differences in Variations

Monthly Outturn Report 1st April to 31st December 2012

Under spends/(Overspends) caused by timing differences

Corporate Management	<p>Consultancy Fees - Invoice received for investigation work- not processed on the system 2,000</p> <p>Internet Bank Charges for November- not processed on the system 1,000</p> <p>District Councils Network - Invoicing for 3rd quarter due in January 13 (9,000)</p> <p>Delay in purchasing of Cheques 1,000</p> <p>Audit Fees for 2012/13 not yet received 58,000</p> <p>Audit Fees - Interim Payment for Grants to be recharged to services once final invoice received (26,000) 27,000</p>	
Council Tax Benefit	<p>Additional Subsidy income received following mid year adjustment 22,000</p> <p>Contribution received for Council Tax Support Scheme, expenditure not yet incurred 28,000</p> <p>Contribution to Partnership for Quarter 3 not yet processed 71,000</p> <p>Delay in receipt of Invoice for Audit Fees relating to Grant work 13,000 134,000</p>	
Council Tax/ NDR	<p>Grant received for 'New Burden Temporary Deferment Business Rate 12/13' - Expenditure not yet incurred 3,000</p> <p>Delay in receipt of Invoice for Audit Fees relating to Grant work 6,000</p> <p>Contribution to Partnership for Quarter 3 not yet processed 112,000 121,000</p>	
DSO Housing Repairs	<p>Delay in allocation of jobs (WIP) from the Housing system (Orchard) due to outstanding invoices.</p> <p>Position on DSO and impact on housing repairs is currently under review to establish forecast position.</p> <p>(950,000)</p>	
Benefits Fraud	<p>Contribution to Partnership for Quarter 3 not yet processed 36,000</p> <p>Delay in posting Salary Costs to ledger for 1 member of staff 2,000 38,000</p>	
Homelessness	<p>Payments to prevent homelessness (funded by DCLG grant). Spending should be on Budget at Year End. (2,000)</p> <p>Transition Fund income received in advance. Supplementary budget has been set up in Jan 2013. 7,000</p> <p>Mortgage Support Scheme payments made ahead of Budget profile (1,000) 4,000</p>	
Private Sector Housing	<p>Expenditure not yet incurred on Energy Conservation Promotions - will be spent by Year End. 2,000 2,000</p>	
Rent Allowances	<p>Contribution to Partnership for Quarter 3 not yet processed 55,000</p> <p>Benefit Payments for December - processed in January 141,000</p> <p>Delay in receipt of Invoice for Audit Fees relating to Grant work 13,000</p> <p>Additional Subsidy income not yet received (Additional expenditure incurred to date) 56,000 265,000</p>	
Children & Young People	<p>All income and expenditure from Locality Partnership Group will net to zero at year end as all funding is dependant on what is spent. 232,000 232,000</p>	
Community Safety	<p>Anti Social Behaviour: Area-Based Grant money not yet spent. Will be c/fwd at Year End if not spent. 7,000</p> <p>Wykin Community House - project expenditure not yet incurred. 7,000</p> <p>Beacon scheme - income received in advance. Income has to be carried forward if not spent this year. 6,000</p> <p>Wykin Community House income received in advance following transfer in of Budget. 5,000 25,000</p>	
Parks	<p>Grounds maintenance works - works in December to be invoiced 5,000</p> <p>Water - Awaiting invoices for period August-December 5,000</p> <p>Materials - Awaiting invoices from suppliers 4,000</p> <p>Effluent Treatment - Provision for potential invoice from land development 6,000 20,000</p>	
Refuse	<p>Awaiting invoices for agency expenditure. 3,000</p> <p>Expenditure on refurbishing recycling bring sites: now in process and orders being placed. 3,000 6,000</p>	
Recycling	<p>Awaiting invoices for agency expenditure and recharge from Refuse 5,000</p> <p>New recycling equipment and refurbishments to bring sites being ordered. 12,000</p> <p>Delayed advertising expenditure on Trade Waste; will be spent by Year End 4,000</p> <p>Contribution to Mayor's charity not made in line with Budget profile 1,000 22,000</p>	
Sports Development	<p>PAS funding due from Leicestershire City Council (21,000) (21,000)</p>	
Street Cleansing	<p>Overtime under spend - but will reduce as cover is needed for vacant posts, pending the restructure 5,000</p> <p>Agency under spend - but will reduce as cover is needed for vacant posts, pending the restructure 6,000</p> <p>New sweeper equipment and bins for lay-bys now being ordered (Equipment & Material budgets) 17,000</p>	

	Work contracted by Probation Service - invoice expected soon. Expenditure will also be incurred, e.g. a new fork lift truck, connected with the new depot.	10,000	38,000
Waste Business Improvements	Recycling Improvements - expenditure on new bins now being incurred and Budget will be spent by Year End.	6,000	6,000
Car Parks	LCC Notice Processing - Awaiting invoices for 2nd and 3rd quarters of this year Harborough Staffing Recharge - awaiting invoice for 3rd quarter Electricity - Awaiting invoices from supplier	10,000 14,000 2,000	26,000
Development Control	Ordnance Survey - Awaiting invoice from LCC for aerial photography	5,000	5,000
Economic Development	Contributions - Income received in advance	9,000	9,000
Industrial Estates	Delay in charging of Service Charges on industrial units	(4,000)	(4,000)
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) Service Charge for Quarter 3 not yet processed	5,000 (4,000) (12,000)	(11,000)
Planning Policy	Gypsy & Traveller Needs - awaiting invoices from Opinion Research Services Earl Shilton & Barwell SUE - awaiting invoices from Capita Symonds & DTZ	6,000 26,000	32,000
Asset Management	Cleaning Contract - Delay in payment of October & November Invoices	12,000	12,000
Council Offices	Delay in payment of cleaning costs at the Leisure Centre Council Offices	1,000	1,000
Finance Support	Awaiting Invoices from Oadby and Wigston BC for Shared Finance Support	11,000	11,000
IT Support	Steria Contract Invoices for the month of November not approved until January 13 Expenditure incurred to be recharged to Oadby & Wigston BC in January 13 Awaiting Invoice for Annual software support for Chamber Conference system - supplier contacted Awaiting invoice from Steria for Intranet development work for potential violent customers Awaiting Invoices from Steria for Search Engine support work - Supplier has been contacted Awaiting invoice for Contribution to County Council for Gateway & Point X Partnership- Supplier has been contacted	71,000 (8,000) 3,000 2,000 5,000 6,000	79,000
Legal/Administration	Medical Fees (HR) - Recharge not completed to charge Service areas for September to December (April to August now completed) Awaiting invoices for Quarterley Photocopy Rental & Copy Charges Awaiting invoice for Annual Maintenance & support for Modern.Gov IT System Awaiting Invoices from Charnwood Borough Council for Shared Training Costs Awaiting invoice for Annual Maintenance & support for Corporate Services Scanner	(4,000) 11,000 7,000 2,000 3,000	19,000
Support Services	HRA and Revenues and Benefits element of Support Services already posted to HRA	(99,274)	(99,274)
TOTAL TIMING DIFFERENCES			48,726

DSO GROUND CARE SERVICES**FINANCIAL POSITION AS AT 31 December 2012**

	Budget to Date £	Actual to Date £	Variance £	Variance %
Total Employee Costs	432,883	424,097	8,786	2.0%
Transport	92,502	82,694	9,808	10.6%
Supplies and Services	77,521	70,872	6,649	8.6%
Total Costs	602,906	577,663	25,243	4.2%
External Income	-38,260	-12,081	-26,179	
Internal Income	-647,454	-687,480	40,026	6.2%
Total Income	-685,714	-699,561	13,847	-2.0%
Position to Date	-82,808	-121,898	39,090	47.2%
Central & Administration (see detail below)	44,391	39,101	5,290	11.9%
Capital Charges	12,046	12,045	1	
Net Expenditure / (Income)	-26,371	-70,752	44,381	-168.3%

<u>Central & Administration Charges</u>	Budget to Date £	Actual to Date £	Variance £
Depot Recharge	10,035	8,205	1,830
Accountancy recharge	10,384	9,116	1,268
Contact Centre Recharge	4,500	3,896	604
Photocopying Recharge	-	-	-
Central Stationery recharge	17	12	5
Reprographic Section recharge	76	52	24
Central Postages recharge	69	48	21
Corporate Support services rec	-	-	-
Internal Audit Recharge	-	-	-
Central IT Recharge	7,839	7,100	739
IEG Recharge	831	990	-159
Chief Exec & Sec Recharge	2,304	2,151	153
Creditors Management	-	-	-
Debtors Management	467	395	72
Cashiers Dept.	90	89	1
Communication & Promotion Recharge	2,627	2,498	129
Human Resources	3,325	3,180	145
Health & Safety	647	540	107
Performance and Scrutiny	1,180	829	351
	44,391	39,101	5,290

**Capital Programme Summary
31st December 2012**

Description	Budget to Date	Actual	Variance
General Fund			
Community Direction	416,659	245,314	171,345
Business, Contract and Streetscene Services	518,452	464,406	54,046
Corporate Direction	1,534,037	1,395,838	136,399
	2,469,148	2,105,558	361,790
HRA	1,958,015	968,114	989,901
Grand Total	4,427,163	3,073,672	1,351,691

31st December 2012
Community Direction

Code	Description	Latest Budget	Budget to Date	Actual	Variance
roa	Major Works Grants	190,000	93,333	5,118	88,215 £50k underspend expected. Current year commitments to be reviewed by papworth
rob	Disabled Facilities Grant	605,000	200,000	164,060	35,940 £205k expected to be carried forward
roc	Grant to Home Improvement Agency	37,350	24,263	17,182	7,080
roh	Minor Works Grants	90,000	37,500	34,112	3,388 £40k underspend expected. Current year commitments to be reviewed by papworth
		922,350	355,096	220,472	134,624
rji	Wall Improvements Barwell	680	512	900	-388
rjc	Borough Improvements	66,900	50,175	19,320	30,855 works expected to be complete by year end
rjq	Shop Front Improvements Barwell	14,500	10,876	4,622	6,254
		82,080	61,563	24,842	36,721
	Grand Total	1,004,430	416,659	245,314	171,345
Business, Contract and Streetscene Services					
raf	Richmond Park Play Area	300,000	181,662	162,643	19,019 £80k to be c/fwd - drainage works to completed late spring
rbd	Brodick Rd Woodland & Wildlife Area	7,020	5,265	0	5,265
rbc	Burbage Common	153,820	115,381	84,637	30,744 £35k to be carried forward to 2012/13
ran	Memorial Safety Programme	5,160	3,870	3,780	90
raz	Churchyard Repairs	2,370	1,779	2,581	-802
rci	Grounds Maintenance Machinery	16,580	7,535	16,425	-8,890
rfn	Parks : Major Works	45,660	34,251	33,940	311 Budget to be repofilled
rfp	Billa Barra Footpath Enhancement	10,980	8,235	7,180	1,055
rfg	Parish & Community Initiatives	122,300	91,736	77,420	14,316
rck	Blue Recycling Bin project	28,700	21,527	13,104	8,423
rce	Recycling Containers	62,940	47,211	62,697	-15,486 Budget to be repofilled
		755,530	518,452	464,406	54,046

31st December 2012
Corporate Direction

Code	Description	Latest Budget	Budget to Date	Actual	Variance
ssd	Financial Systems	13,390	10,044	2,343.75	7,700
		13,390	10,044	2,344	7,700
		0	0	0	0
rjd	Atkins Building Conversion	0	0	65.21	-65
spm	Atkins Top Floor Conversion P3	60,900	60,900	61,253.35	-353
spj	Electronic Meter Reading	20,000	15,002	0	15,002
spv	Asset Management Enhancement Works	98,000	35,280	34,532.30	748
spk	Council Office Relocation	890,000	160,181	139,827.89	20,353
spl	Depot Relocation	1,758,000	1,134,280	994,353.48	139,927
sqc	Argents Mead Demolition	100,000	0	627.55	-628
		2,926,900	1,405,643	1,230,660	174,983
ssl	HR/Payroll System	2,090	1,568	0	1,568
		2,090	1,568	0	1,568
ssg	Members IT	39,370	0	0	0
					0 Project to be deleted from the capital programme
ssa	General Renewal -Extensions	49,100	49,100	154,735	-105,635
ssx	Rolling Server Review	73,230	54,930	0	54,930
		161,700	104,030	154,735	-50,705
					IT purchased in advance to take advantage of discounts. Report Pending
su	Transformation	5,000	3,752	899.82	2,852
sun	Mobile Web	18,000	9,000	7200	0
		23,000	12,752	8,100	2,852
		3,127,080	1,534,037	1,395,838	136,399

31st December 2012
HRA

Codt	Description	Latest Budget	Budget to Date	Actual	Variance
saa	Adaptation Of Dwellings	357,150	267,899	185,192	82,707
sae	Major Void Enhancements	624,150	468,176	151,948	316,228
saf	Programmed Enhancements	318,730	239,079	195,782	43,297
sah	Electrical Testing/Upgrading	184,110	138,101	70,519	67,582
sai	Windows : Single to Double Glazing	9,000	6,753	14,597	-7,844
sak	Re-Roofing	32,910	24,686	24,294	392
sbh	Kitchen Upgrades	438,210	328,703	88,288	240,435
sbw	Boiler replacement	402,620	302,006	166,177	135,829
sbx	Low maintenance doors	31,160	23,372	13,382	9,990
sap	Orchard System Upgrade	111,290	83,479	19,973	63,506
san	Tenant Led Community Projects	20,000	15,002	5,188	9,815
sba	Sheltered Accomodation Imp	11,000	8,252	0	8,252
sum	Housing Repairs Software System	70,000	52,507	32,795	19,712
Total		2,610,330	1,958,015	968,114	989,901

Under spend to date is due to high levels of WIP held in the Orchard system yet to be completed and/or transferred into Civica. Also, commitments for material costs are 1 month behind. An internal review is currently underway to confirm the budget position and to test underlying data. An underspend by the Year End is possible; this will be confirmed by the outcome of the internal review. Actions have therefore been put in place to contain expenditure and to ensure that a result as close to Budget as possible is achieved.

The Latest Budget include the budget changes approved at Council in Sept

Housing Revenue Account

	2012/13 ORIGINAL ESTIMATE £	2012/13 LATEST ESTIMATE £	2012/13 BUDGET to Dec 12 £	2012/13 ACTUAL to Dec 12 £	VARIANCE TO DATE £ (under)/over spend	FORECASTED YEAR END VARIANCE £ (under)/over spend	Ref
SUMMARY HOUSING REVENUE ACCOUNT							
INCOME							
Dwelling Rents	(11,608,250)	(11,608,250)	(8,706,189)	(8,655,155)	51,034	50,000	1
Non Dwelling Rents (garages & land)	(72,380)	(72,380)	(56,983)	(52,232)	4,751	-	
Contributions to Expenditure	(15,830)	(15,830)	(11,873)	(11,873)	-	-	
	(11,696,460)	(11,696,460)	(8,775,045)	(8,719,260)	55,785	50,000	
EXPENDITURE							
Supervision & Management (General)	1,421,930	1,481,523	966,771	848,582	(118,189)	(68,300)	2
Supervision & Management (Special)	593,220	593,240	399,815	298,781	(101,034)	(91,900)	2
Contribution to Housing Repairs A/C	2,400,000	2,400,000	1,800,000	1,800,000	-	-	
Negative HRA Subsidy	-	-	-	6,394	6,394	6,394	3
Depreciation (Item 8 Debit)	2,935,470	2,935,470	2,201,897	2,201,603	(294)	-	
Capital Charges : Debt Management	3,770	3,770	2,825	2,515	(310)	-	
Increase in Provision for Bad Debts	50,000	50,000	-	-	-	-	
Interest on Borrowing	1,808,580	1,808,580	916,793	1,021,020	104,227	240,000	4
	9,212,970	9,272,583	6,288,101	6,178,895	(109,206)	86,194	
Net (Income) of Services	(2,483,490)	(2,423,877)	(2,486,944)	(2,540,365)	(53,421)	136,194	
Transfer from Major Repairs Reserve	(818,740)	(818,740)	(614,055)	(614,055)	-	-	
Revenue Contribution to Capital	-	-	-	-	-	-	
Interest Receivable	(650)	(650)	-	-	-	-	
FRS17 Adjustment / Accumulated Absences	(2,120)	(2,120)	(530)	19,327	(19,857)	-	
Net Operating (Income)	(3,305,000)	(3,245,387)	(3,101,529)	(3,135,093)	(73,278)	136,194	
CONTRIBUTIONS							
Contribution to Piper Alarm Reserve	10,400	10,400	-	-	-	-	
Contribution to Pension Reserve	12,890	12,890	-	-	-	-	
Contribution to Repayment Reserve	-	-	-	-	-	-	
Transfer to Regeneration Reserve	2,719,720	2,834,000	-	-	-	-	
(Surplus) / Deficit	(561,990)	(388,097)	(3,101,529)	(3,135,093)	(73,278)	136,194	
Relevant Year Opening Balance at 1st April	(1,471,550)	(1,699,000)				(1,699,000)	
Relevant Year Closing Balance at 31st March	(2,033,540)	(2,087,097)				(1,562,806)	

Explanations for Variances

1 - Total rental income is 0.6% below Budget (Nov 2012 = 0.6%). The Budget assumes a loss of income from void properties of 2% but in fact the lost income due to voids has been as high as 2.8%. The level of voids has now reduced and stabilised, with a reduced loss of income of some 1.5% per month (i.e. lower than Budget). The two key explanations for lost income are (a) backlog of voids, early in the year, now largely cleared; (b) very little income from homeless hostels, which are largely empty. A Year End rental income shortfall has now been estimated at £50,000.

2 - See page below for Supervision and Management variances

3 - Negative HRA Subsidy: the £6,394 is the last payment to the DCLG under the old Subsidy system and relates to the year 2011/12.

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

	Current £000's	Year End £000's
	51	50
	6	6
	104	240

Housing Revenue Account

	2012/13 ORIGINAL ESTIMATE £ BUDGET BOOK	2012/13 LATEST ESTIMATE £	2012/13 BUDGET to Dec 12 £	2012/13 ACTUAL to Dec 12 £	VARIANCE £ (under)/over spend	Ref	FORECASTED YEAR END VARIANCE £ (under)/over spend
SUPERVISION & MANAGEMENT (GENERAL)							
Employees	572,570	572,570	430,070	398,667	(31,403)	1	(37,300)
Premises Related Expenditure	95,390	95,390	76,293	79,301	3,008	2	6,000
Transport Related Expenditure	17,510	17,510	13,135	15,477	2,342		
Supplies & Services	116,970	176,558	120,206	72,546	(47,660)	3	(14,000)
Central & Administrative Expenses	672,420	672,420	355,873	307,296	(48,577)	4	(23,000)
Gross Expenditure	1,474,860	1,534,448	995,577	873,287	(122,290)		(68,300)
Revenue Income	(52,930)	(52,925)	(28,808)	(24,705)	4,101		-
Net Expenditure to HRA	1,421,930	1,481,523	966,771	848,582	(118,189)		(68,300)
SUPERVISION & MANAGEMENT (SPECIAL)							
Employees	574,110	574,130	428,644	399,184	(29,460)	5	(38,900)
Premises Related Expenditure	380,750	381,558	275,455	258,094	(17,361)	6	(6,000)
Transport Related Expenditure	11,640	11,640	8,747	8,738	(9)		-
Supplies & Services	134,960	134,960	68,049	57,765	(10,284)	7	(10,000)
Central & Administrative Expenses	166,870	166,870	125,314	112,075	(13,239)	8	-
Gross Expenditure	1,268,330	1,269,158	906,209	835,856	(70,353)		(54,900)
Revenue Income	(622,860)	(623,668)	(467,201)	(497,888)	(30,687)	9	(37,000)
Recharges	(52,250)	(52,250)	(39,193)	(39,187)	6		-
Total Income	(675,110)	(675,918)	(506,394)	(537,075)	(30,681)		(37,000)
Net Expenditure to HRA	593,220	593,240	399,815	298,781	(101,034)		(91,900)

Explanations for Variances

	Current £000's	Year End £000's
1. Employees		
Vacant posts and Holiday Pay accounting adjustment reversal.		
The year end variance assumes that vacant posts will be filled in 2-3 months.	(31)	(37)
2. Premises Related Expenditure		
A Year End over spend of £6k on Council Tax has been forecast.	3	6
3. Supplies & Services		
Consultancy Fees £27k w/spend (mostly Stock Validation work not yet charged), Hired & Contracted £5k,		
Audit Fees (invoices expected at Year End) £12k, minor variances £4k.	(48)	(14)
Estimated £5k saving on computer software, £2k on Hired & Contracted costs and £2k on Travel.		
Estimated £5k reduced requirement for (Subsidy system) audit budget following the introduction of Self-Financing.		
4. Central & Admin Expenses		
Includes under spends on Public Offices £11k (due to the delay in the move to the Hub), Legal Dept £3k,		
Contact Centre £4k, Corporate Support £4k, Central IT £3k, Procurement £2k, Internal & External Audit £8k,	(49)	(23)
Performance & Scrutiny £2k, and other small variances <£3k amounting to £12k.		
In most cases these arise from timing differences, depending on when invoices are received,		
and is therefore unlikely to show a significant variance at the Year End.		
A projected Year End saving of £14k has, however, been estimated due to the delay in the move to the Hub		
Further savings are forecast on Legal £3k, Postage £4k and Audit £2k.		
5. Employees		
Vacant posts and Holiday Pay accounting adjustment reversal	(29)	(39)
6. Premises Related Expenditure		
Under spends on Gas & Electricity £10k, Council Tax £3k and Water £3k, with small variances of £1k.		
A Year End under spend of £3k on fuel, and £3k on Council Tax has been forecast.	(17)	(6)
7. Supplies & Services		
Under spend on Equipment of £8k and minor variances of £2k.		
A Year End under spend of £10k on equipment budgets has been forecast.	(10)	(10)
8. Central & Admin Expenses		
Includes under spends on Contact Centre £4k, Performance and Scrutiny £3k, Debtor Management £3k,		
and other small variances amounting to £3k.	(13)	-
In most cases these arise from timing differences, depending on when invoices are received,		
and is therefore unlikely to show a significant variance at the Year End.		
9. Revenue Income		
Supporting People income from the County Council is £19k in excess of what was expected in the Budget.		
A Year End variance of £25k has now been forecasted following recent confirmation of 2013 funding from County.	(31)	(37)
Lifeline income ahead of Budget by £6k and Fees & Charges (recharges for Sheltered Schemes' heating and water)		
by £4k and £2k minor variances.		
Year End variance for Lifeline £7k and for Fees & Charges £5k.		

Housing Revenue Account

HOUSING REPAIRS ACCOUNT	2012/13 ORIGINAL BUDGET £ BUDGET BOOK	2012/13 LATEST BUDGET £	2012/13 BUDGET to Dec 12 £	ACTUAL TO to Dec 12 £	VARIANCE £ (under)/over spend	Note	FORECASTED YEAR END VARIANCE £ (under)/over spend
Administration							
Employee Costs	356,960	356,980	261,102	218,579	(42,523)	1	(54,533)
Transport Related Expenditure	15,340	15,340	11,506	5,227	(6,279)	2	(8,000)
Supplies & Services	143,365	206,865	138,278	67,833	(70,445)	3	(40,000)
Central Administrative Expenses	293,900	293,900	220,460	180,706	(39,754)	4	(5,000)
Total Housing Repairs Administration	809,565	873,085	631,346	472,345	(159,001)		(107,533)
Programmed Repairs ("Major Works" e.g. Central Heating Service)	555,410	555,410	416,613	278,635	(137,978)	5	(7,000)
Responsive Repairs	1,058,655	908,655	683,531	442,803	(240,728)	6	196,000
GROSS EXPENDITURE	2,423,630	2,337,150	1,731,490	1,193,783	(537,707)		81,467
Contribution from HRA	(2,400,000)	(2,400,000)	(1,800,240)	(1,800,000)	240		-
Interest on Cash Balances	(2,020)	(2,020)	-	-	-		-
Other Income	-	-	-	(1,493)	(1,493)		-
FRS17 Adjustment	(540)	(540)	-	-	-		-
TOTAL INCOME	(2,402,560)	(2,402,560)	(1,800,240)	(1,801,493)	(1,253)		-
Contribution to HRA Reserves	-	220,000	-	-	-		-
NET EXPENDITURE / (INCOME)	21,070	154,590	(68,750)	(607,710)	(538,960)		81,467
Check to Budget Book Net Expenditure	21,070						

Opening Balance at 1st April	(420,170)	(473,000)					(473,000)
Closing Balance at 31st March	(399,100)	(318,410)					(391,533)

Explanations for Variances

	Current £000's	Year End £000's
1. Savings on salaries and agency costs, due to vacant posts and the restructure of the service. The year end variance assumes that vacant posts will be filled in 2-3 months.	(43)	(55)
2. Savings on Car Allowances	(6)	(8)
3. Supplies & Services - under spend on Stock Condition Survey (currently awaiting invoices) of £48k (£63.5k budgeted for the full year), and further under spends of £25k on Consultancy Fees, awaiting project management for the new Orchard Direct Works module and ECMK services for the Integrator system. Equipment purchase has exceeded Budget by £3k (but this is partly offset by income of £1.5k). Year End: Under spends on Consultancy, £30k, and Legal and Audit, £10k are likely.	(70)	(40)
4. Under spends on Central Admin Expenses particularly Internal Audit £17k, IT £7k, Postage £5k, Public Offices £4k and other small variances £7k net. In most cases these arise from timing differences, depending on when invoices are received and processed, and is therefore unlikely to be a significant variance at the Year End. A projected Year End saving of £5k has, however, been estimated due to the delay in the move to the Hub.	(40)	(5)
5. The under spend on Programmed Repairs / Major Works is due to the high levels of WIP held in the Orchard system, yet to be completed and/or transferred into Civica. In addition, charges are due to be made for work done, by the In-House painting contractor, of £87k. An internal review is currently underway to confirm the budget position and to test underlying data. An under spend of some £7k is forecast for the Year End and this will be confirmed by the outcome of the internal review.	(138)	(7)
6. The under spend on Responsive Repairs is due to high levels of WIP held in the Orchard system yet to be completed and/or transferred into Civica. In addition, any deficit on the In-House trading account will be charged to client codes at the Year End. Also, commitments for material costs are 1 month behind. An internal review is currently underway to confirm the budget position and to test underlying data. A budget overspend by the Year End in the region of £66k is possible; this will be confirmed by the outcome of the internal review. Actions have therefore been put in place to contain expenditure and to ensure that a result as close to Budget as possible is achieved. A potential liability from remedial work connected with Asbestos has been estimated at £130k and a Supplementary Budget request has been submitted for approval.	(241)	196