

September 2011 Budget Monitoring Summary 2011/12

Service	Budget as per Feb 11 budget Book	Supplementary		Latest Budget used for Monitoring ledger	Budget per Monitoring Report	Estimated Outturn Variations	Estimated Outturn	
		Budgets/virements approved to date	recharges					
Central Services	3,083,350	12,827		3,096,177	-1,360,020	1,736,157	-50,000	3,046,177
Leisure & Environment	6,540,290	-48,008		6,492,282	-1,459,200	5,033,082	-191,000	6,301,282
Housing (GF)	1,319,890	-3,110		1,316,780	-288,800	1,027,980	-174,000	1,142,780
Planning	1,219,680	95,427		1,315,107	-999,280	315,827	-169,000	1,146,107
Direct Services Organisation	54,200	-20,940		33,260	-99,290	-66,030	-16,000	17,260
Support Services	100,470	4,818		105,288	4,206,590	4,311,878	-77,000	28,288
Estimated Salary Savings	0	0		0	0	0	-329,044	-329,044
Increments and Pay award budget adj	0	0		0	0	0	0	0
Corporate Savings recovered above	-175,000	0		-175,000	0	-175,000	175,000	0
TOTAL SERVICE EXPENDITURE	12,142,880	41,014		12,183,894	0	12,183,894	-831,044	11,352,850
Special Expenses	-531,080	0		-531,080		-531,080		-531,080
Capital Accounting	-1,133,060	0		-1,133,060		-1,133,060		-1,133,060
External Interest - Net	52,010	0		52,010		52,010	22,000	74,010
FRS 17 adjustment	-285,280	0		-285,280		-285,280	0	-285,280
Transfer to Pension Reserve	115,470	0		115,470		115,470	0	115,470
Transfer to Reserves	133,000	0		133,000		133,000	124,000	257,000
Use of Reserves	-563,000	-58,730		-621,730		-621,730	97,000	-524,730
BUDGET REQUIREMENT	9,930,940	-17,716		9,913,224	0	9,913,224	-588,044	9,325,180
Financing								
Council Tax	3,584,333			3,584,333		3,584,333		3,584,333
Council Tax Freeze Grant	105,260			105,260		105,260		105,260
Revenue Support Grant	1,410,200			1,410,200		1,410,200		1,410,200
National Non-Domestic Rate	4,562,237			4,562,237		4,562,237		4,562,237
Area Based Grant	0			0		0	0	0
Collection Fund Surplus	15,000			15,000		15,000		15,000
TOTAL RESOURCES	9,677,030	0		9,677,030	0	9,677,030	0	9,677,030
Movement in General Fund Balances	-253,910	17,716		-236,194		-236,194	588,044	351,850
Special Expenses								
Expenditure	531,080	0		531,080		531,080	0	531,080
Council Tax Income	612,030			612,030		612,030		612,030
Movement in Special Expenses Balances	80,950	0		80,950	0	80,950	0	80,950
Special Expenses to Reserves	30,000			30,000		30,000		30,000
Special Expenses mvt in Balances	50,950	0		50,950		50,950		50,950
Total Movement in Balances	-202,960	17,716		-185,244	0	-185,244	588,044	402,800
Balance at 1 April 2011 Council Feb 11	1,746,000	0		1,746,000		1,746,000		1,746,000
Year 10/11 underspend	0	187,000		187,000		187,000		187,000
Revised Balance 1st April 2011	1,746,000	187,000		1,933,000	0	1,933,000	0	1,933,000
Balance at 31 March 2012	1,543,040	17,716		1,747,756		1,747,756	588,044	2,335,800
NBR	10,462,020	-17,716		10,444,304	0	10,444,304	-588,044	9,856,260

General Fund Service Area 2011/12 Monthly Outturn to 30/09/11

Level 5			Estimate to Date	Actual to Date	Variance to Date	Timing Differences	Variance excluding timing Differences	Est 2011/12	Forecast Outturn	Forecast Variation to Year End	REF
as45	Central Services	Corporate Management	251,458	151,852	99,606	74,000	25,606	693,375	670,375	23,000	1.1
as40		Corporate Management (Civic)	20,994	14,636	6,358		6,358	46,650	46,650		1.2
ag35		Council Tax Benefit	2,925,375	2,949,438	-24,063	-29,000	4,937	86,200	96,200	-10,000	1.3
as75		Council Tax / NNDR	230,042	94,254	135,788	119,000	16,788	332,730	320,730	12,000	1.4
as90		Emergency Planning	21,796	14,182	7,614	5,000	2,614	39,890	39,890		
as65		General Grants	63,417	36,605	26,812	28,000	-1,188	276,560	276,560		
as70		Local Land Charges	8,358	7,143	1,215		1,215	9,660	9,660		
as60		Register and Borough Elections	168,620	148,248	20,372		20,372	251,092	226,092	25,000	1.5
	Central Services		3,690,060	3,416,358	273,702	197,000	76,702	1,736,157	1,686,157	50,000	
cs04	Direct Services Organisation	DSO Grounds Maintenance	-21,878	-21,237	-641	-14,000	13,359	-66,030	-82,030	16,000	2.1
cs05		DSO Housing Repairs	10,922	10,852	70		70	0	0		
	Direct Services Organisation		-10,956	-10,385	-571	-14,000	13,429	-66,030	-82,030	16,000	
ag40	Housing (Gen Fund)	Benefits Fraud	-8,762	-49,182	40,420	35,000	5,420	-22,450	-22,450		3.1
ag50		Contribution to Housing Rev Ac	10,402	10,400	2		2	20,800	20,800		
ag20		Forest Road Garages	-2,550	-2,882	332			-5,100	-5,100		
ag55		Homelessness	66,363	-27,760	94,123	79,000	15,123	156,410	148,410	8,000	3.2
ag10		Housing Advances	187	187	0		0	250	250		
ag80		Housing Strategy	22,607	23,014	-407		-407	46,010	46,010		
ag70		Private Sector Housing	101,961	91,812	10,149	7,000	3,149	732,690	732,690		3.3
ag30		Rent Allowances	44,011	-198,055	242,066	117,000	125,066	99,370	-66,630	166,000	3.4
	Housing (Gen Fund)		234,219	-152,466	386,685	238,000	148,685	1,027,980	853,980	174,000	
ac65	Leisure & Environment	Allotments	1,112	1,511	-399		-399	4,700	4,700		
ac05		Cemeteries	81,050	65,110	15,940	11,000	4,940	163,360	163,360		4.1
ac90		Children and Young People	-89,139	-21,785	-67,354	-67,000	-354	45,550	45,550		
as85		Community Safety	177,220	138,395	38,826	23,000	15,826	395,158	391,158	4,000	4.2
ac70		Countryside Management	58,471	56,767	1,704		1,704	113,290	123,290	-10,000	4.3
ac87		Creative Communities	17,057	24,307	-7,250		-7,250	25,870	39,870	-14,000	4.4
ac45		Dog Warden Service	21,187	21,086	101		101	39,010	39,010		
ac35		Environmental Health	270,377	270,818	-441		-441	563,220	563,220		
aq40		Land Drainage	9,202	11,285	-2,083		-2,083	28,796	28,796		
ac60		Leisure Centre	113,157	115,257	-2,100		-2,100	213,720	213,720		
ac89		Leisure Promotion	34,913	5,946	28,967	29,000	-33	46,245	46,245		
ac95		Licences	25,276	8,944	16,332	6,000	10,332	4,865	4,865		4.5
ac68		Parks	279,731	219,912	59,819	44,000	15,819	580,330	573,330	7,000	4.6
ac30		Pest Control	19,298	16,482	2,816		2,816	54,255	54,255		
ac10		Public Conveniences	24,131	22,215	1,916		1,916	37,335	37,335		
cs03		Waste Business improvements	87,673	65,466	22,207	5,000	17,207	169,030	149,030	20,000	4.7
ac20		Recycling	277,913	38,018	239,895	66,000	173,895	731,863	562,863	169,000	4.8
ac15		Refuse Collection	499,383	436,345	63,038	12,000	51,038	861,630	846,630	15,000	4.9
ac83		Sports Development	57,996	35,365	22,631	23,000	-369	124,755	124,755		
ac25		Street Cleansing	454,330	422,318	32,012	15,000	17,012	830,100	830,100		4.10
	Leisure & Environment		2,420,338	1,953,760	466,578	167,000	299,578	5,033,082	4,842,082	191,000	
aq15	Planning	Building Inspection	29,858	-41,371	71,229	13,000	58,229	54,370	20,370	34,000	5.1
aq20		Car Parks	-86,352	-127,621	41,269	32,000	9,269	-236,050	-243,050	7,000	5.2
aq70		Community Planning	31,325	28,429	2,896		2,896	72,680	72,680		
aq11		Development Control	81,376	58,590	22,786	11,000	11,786	298,974	248,974	50,000	5.3
aq14		Economic Development	76,038	48,544	27,494	24,000	3,494	177,806	177,806		
aq13		Environmental Initiatives	2,604	3,932	-1,328		-1,328	42,396	42,396		
aq05		Highways Miscellaneous	28,777	17,637	11,140	7,000	4,140	63,552	63,552		5.4
aq35		Industrial Estates	-275,123	-270,267	-4,856	-3,000	-1,856	-607,210	-607,210		5.5
ac75		Markets	5,956	12,602	-6,646		-6,646	-11,054	-11,054		5.6

General Fund Service Area 2011/12 Monthly Outturn to 30/09/11

Level 5			Estimate to Date	Actual to Date	Variance to Date	Timing Differences	Variance excluding timing Differences	Est 2011/12	Forecast Outturn	Forecast Variation to Year End	REF
aq30		Misc Property	23,217	-295	23,512	14,000	9,512	-21,350	-32,350	11,000	5.7
aq12		Planning Policy	89,794	69,484	20,310	19,000	1,310	426,803	359,803	67,000	5.8
aq25		Public Transport	4,426	22,845	-18,419	-19,000	581	1,560	1,560		
aq75		Sustainable Development	25,706	20,682	5,024	2,000	3,024	53,350	53,350		5.9
	Planning		37,602	-156,808	194,410	100,000	94,410	315,827	146,827	169,000	
as05	Support Services Holding A/c	Asset Management	136,986	134,345	2,641	-2,000	4,641	383,780	381,780	2,000	6.1
as07		Communications & Promotion	91,854	84,691	7,163		7,163	193,584	191,584	2,000	6.2
as45		Corporate Management	323,229	303,027	20,202	2,000	18,202	654,310	654,310		6.3
as25		Council Offices	364,032	310,242	53,790	22,000	31,790	614,090	573,590	40,500	6.4
as15		Finance Support	390,573	392,267	-1,694		-1,694	814,870	814,870		
as20		I.T. Support	852,980	759,643	93,337	28,000	65,337	1,412,880	1,381,380	31,500	6.5
as10		Legal /Administration	665,718	594,789	70,929	17,000	53,929	1,341,254	1,344,254	-3,000	6.6
as06		Performance & Scrutiny	36,491	16,853	19,638	2,000	17,638	73,500	69,500	4,000	6.7
		HRA element of Support Services	-468,366	-421,668	-46,698		-46,698	-1,134,150	-1,134,150		
		Revs & Benefits Partnership	-21,120	-21,120	0		0	-42,240	-42,240		
	Support Services Holding A/c		2,393,497	2,174,189	219,308	69,000	150,308	4,311,878	4,234,878	77,000	
	Adjust for unallocated savings target							-175,000	0	-175,000	
	III Health Retirement saving									26,880	
	Position as at 30/09/11		8,764,760	7,224,648	1,540,112	757,000	783,112	12,183,894	11,681,894	528,880	

Estimated salary underspend

302,164

831,044

Out turn Explanations September 2011

	Forecasted year end variations	Variation To Date	Forecasted Yr End Variance
1	Central Services	73,000	50,000
1.1	<ul style="list-style-type: none"> ➤ Corporate Management - £3k Subscription due to a saving on the 'Subscription to the EM Council 2011/12' and 'LGA Subscription 2011/12', £18k Contributions to 'Prospect Leicestershire 2011/12' no longer going to be paid, (£2k) Repayment of Insurance monies received twice in 2010/11, £2k Members Allowance, £4k minor variances. Year End Savings:- £18k Contribution to 'Prospect Leicestershire', (£2k) Repayment of Insurance monies received twice in 2010/11, £3k Subscriptions, £4k Members Allowances 	25,000	23,000
1.2	<ul style="list-style-type: none"> ➤ Corporate Management (Civic) - £2k Civic Hospitality, £2k Travel costs, £2k Minor variances 	6,000	
1.3	<ul style="list-style-type: none"> ➤ Council Tax Benefit - £5k Minor variances Subsidy Impact - Reduction in income - Council Tax 	5,000	(10,000)
1.4	<ul style="list-style-type: none"> ➤ Council Tax/ NNDR - £10k Additional Legal Costs Recovered, £7k Liability Order Expenses Year End - £12k Liability Order Expenses - saving due to the cost being covered by the Revenues & Benefits Partnership 	17,000	12,000
1.5	<ul style="list-style-type: none"> ➤ Register & Borough Elections £20k Local Elections- Saving to date on Local Elections (Year End £20k), Year End £5k Canvasser salary payments saving 	20,000	25,000
2	Direct Service Organisations	13,000	16,000
2.1	<ul style="list-style-type: none"> ➤ DSO Grounds Maintenance - £8k Salaries under spend, £5k under spend on Equipment Purchase & Maintenance £16k Surplus income for year end forecast 	13,000	16,000
3	Housing (General Fund)	148,000	174,000
3.1	<ul style="list-style-type: none"> ➤ Benefits Fraud - £4k additional costs from penalty fraud cases, £1k Minor variances 	5,000	
3.2	<ul style="list-style-type: none"> ➤ Homelessness - £7k Salary under spent, £8k prevention/bond repayments higher than budgeted. Year End £8k 	15,000	8,000
3.3	<ul style="list-style-type: none"> ➤ Private Sector Housing - £3k salaries under spend 	3,000	
3.4	<ul style="list-style-type: none"> ➤ Rent Allowances - £126k Additional recovery of benefit overpayments, (£1k) Minor Variances Subsidy Impact - Reduction in Income - Housing Benefit 	125,000	170,000 (4,000)
4	Leisure & Environment	300,000	191,000
4.1	<ul style="list-style-type: none"> ➤ Cemeteries - £3k Salaries under spend, £2k minor variances 	5,000	
4.2	<ul style="list-style-type: none"> ➤ Community Safety - £12K employee costs lower than budgeted-, £2k Earl shilton Community House - funding from Town Council not budgeted as unpaid last year (Year End £2k), £2k income from Poor's Platts charity not budgeted (Year End £2k) 	16,000	4,000
4.3	<ul style="list-style-type: none"> ➤ Countryside Management - £11k Salary saving, vacant post, (£14k) income shortfall, £4k minor variances. £10k income shortfall at year end. 	1,000	(10,000)
4.4	<ul style="list-style-type: none"> ➤ Creative Communities - Reduction in income generated to support the service. Potential projects now cancelled due to grant funding cuts. 	(7,000)	(14,000)
4.5	<ul style="list-style-type: none"> ➤ Licences - £6k salaries lower than budgeted, £3k Premises License fee income higher than budgeted, £1k minor variances. 	10,000	
4.6	<ul style="list-style-type: none"> ➤ Parks - £10k Salary under spend, £7k Year-End over-accrual for Tree Works- Year end saving , (£1k) minor variances 	16,000	7,000
4.7	<ul style="list-style-type: none"> ➤ Waste Business Improvements -£17k income in excess of Budget. Year End- £20k additional income 	17,000	20,000
4.8	<ul style="list-style-type: none"> ➤ Recycling- £25k Salaries/Agency under spend, £2k Vehicle repairs under Budget, £12k Fuel costs below estimate, £13k vehicle lease savings, £8k saving on collection contracts and bag purchases, £5k brown bin lease saving due to contract ending, £73k Recycling improvements - eg deferment of food waste scheme, £2k additional income from Brown bins, £37k Additional Blue bin rental income, (£9k) Baled recycling income taken to Business Improvements, £6k minor variances Year End - Recycling Improvements £100k (deferment of food waste scheme), Agency cost savings £10k, Vehicle repairs under Budget £2k, Fuel savings £13k, Vehicle lease cost savings £5k, Additional income from Brown Bins £2k, Surplus income from Blue Bins £37k, Rebate due from Palm £10k, Baled recycling income taken to Business Improvements (£10k) 	174,000	169,000
4.9	<ul style="list-style-type: none"> ➤ Refuse Collection- £28k Salary/Agency under spends, £4k vehicle maintenance under spend, £7k Fuel costs below estimate, £9k Vehicle lease cost savings, £3k minor variances Agency cost savings £10k, Vehicle maintenance under spend £2k, Vehicle lease cost savings £3k 	51,000	15,000
4.10	<ul style="list-style-type: none"> ➤ Street Cleansing- £24k Salaries vacancies and Agency under spends, (£5k) Vehicle maintenance higher than budgeted, (£5k) Fuel - usage higher than budgeted, £7k savings on vehicle leases, (£7k) equipment maintenance over spend, £3k Minor variances (£10k) Fuel - usage higher than budgeted, (£10k) equipment maintenance over spend, £20k income above budget 	17,000	
5	Planning	86,000	169,000
5.1	<ul style="list-style-type: none"> ➤ Building Inspection - £17k Salaries/Car allowances lower than budgeted, £2k refund of training expenses due to employee leaving the authority, £30k Building Control income higher than anticipated, £4k saving on computer maintenance costs, £2k Structural fees budget has not been required as yet, £3k minor variances. 	58,000	

	Forecasted year end variations	Variation To Date	Forecasted Yr End Variance
	£30k Building Control income - it is a requirement that any surplus made is to be reserved wholly for the Building Control function, £1k saving on computer maintenance costs, £3k Structural fees budget will probably not be required.		34,000
5.2	➤ Car Parks - £20k Income ahead of Budget, (£10k) NNDR - Charges in excess of budget, £2k Mkt Harborough staffing recharges under Budget, (£3k) minor variances.	9,000	
	Car Parks - £10k Income ahead of Budget, (£10k) NNDR - Charges in excess of budget, £3k Mkt Harborough staffing recharges under Budget, £4k Penalty Notice income ahead of Budget.		7,000
5.3	➤ Development Control - £8k Ordnance Survey costs - exercise being carried out on expected future costs and any saving that may/may not be available, (£2k) Planning fee income lower than budgeted, £5k legal costs to date have been lower than budgeted - this may change.	11,000	
	Planning fee income has slowed down over the last few months, but a number of major applications are still expected. £50k is only an estimate if minor applications continue at the same rate as currently being received.		50,000
5.4	➤ Highways Miscellaneous - £1k Salaries lower than budgeted, £2k replacement street name plates have not been required as yet - to be monitored, £1k minor variances.	4,000	
5.5	➤ Industrial Estates - (£3k) Overspend on NNDR - some of this may be recouped as NNDR is paid on empty Industrial units for the full year but when properties are rented HBBC will receive a refund, £3k Rents higher than anticipated, (£2k) Minor Variances	(2,000)	
5.6	➤ Markets - (£3k) Salaries higher than budgeted, (£2k) Market fee income lower than budgeted on the new Atherstone market due to a delay in the start of operations, (£2k) Market fee income lower than budgeted.	(7,000)	
5.7	➤ Miscellaneous Properties - £10k NNDR for Atkins Building Saving for year	10,000	
	Year End - Rents at Akins Building (£3k), Services charges at the Atkins Building £4k, £10k NNDR		11,000
5.8	➤ Planning Policy - Barwell & Earl Shilton SUE project expenditure now scheduled for 2012/13 - funded from LDF reserve.		67,000
5.9	➤ Sustainable Development - £3k Salaries lower than budgeted.	3,000	
6	Support Services Holding A/c	198,000	77,000
6.1	➤ Asset Management - (£2k) Salaries, (£6k) Overspend on Florence House Service Charges, £5k Under spend on Council Office Asset Maintenance - only essential works is currently being done, £7k Under spend on Cleaning of Station Road Toilet due to a change in the contract, Year End - (£13k) Overspend on Florence House Service Charges, £15k Saving on cleaning of Station Road Toilet due to a reduction in contract	4,000	2,000
6.2	➤ Communications - £5k Salaries- Vacant post, £2k Minor Variances -Year End £2k	7,000	2,000
6.3	➤ Corporate Management - £10k Salaries, £2k Ill Health Retirement saving, £3k Training under spend to date, £3k Minor variances	18,000	
6.4	➤ Council Offices - £6k Salaries, (£1k) NNDR, £1k Purchases & Provisions, £14k Rent received for Florence house, £3k Credit note received for Electricity at Depot after supplying more accurate meter readings, £2k Security Service Maintenance & Callout, £2k Metered Water, (£1k) Insurance, £3k Fire Alarm & Lift Maintenance Costs, £3k Minor variances Year End - £40.5k Rent on Florence House extended for a further 12 month @ £4,500 per month (Original 3 months plus 6 Months relates to 2011/12), (£1k) NNDR, £3k Electricity credit note for Depot, £2k Security Service Maintenance & Callout, (£4k) Additional scanning costs relating to relocation from Florence House	32,000	40,500
6.5	➤ IT Support- £11k Salaries Vacant Gis Officer Post for Oadby & Wigston ,£13k HBBC Salaries, £1k Ill Health Retirement Insurance, £24k Reduced annual Maintenance for Academy remote support due to Revenues & Benefits Shared Service year end saving of £24k of which £12k to be transferred to ICT Reserve, £12k Key fobs paid in 2010/11 issued and recharged during 2011/12, £4k Flexible working savings to date. Year End £ 7.5k	65,000	31,500
6.6	➤ Legal & Admin- £47k Salaries- Vacant Posts & Corporate Services restructure, £3k Ill Health Retirement Insurance (£2k) Corporate Stationery- Increase in purchase of paper, £3k Minor variances, £6k Additional Legal Costs income (£3k) Reduction in Legal/Corporate Shared Service income.(£6k) Year End- Increase in Paper purchase, £3k Central Stationery year end saving	54,000	(3,000)
6.7	➤ Performance & Scrutiny- £14k Salary saving on vacant Performance Post, £2k Postage refund costs from 2010/11 (Year End £2k), £2k Minor variances. £2k Year end minor variances	18,000	4,000
	Ill Health Retirement Insurance saving		26,880
	Total (over)/under spend	818,000	703,880
	Estimated salary (over)/under spend		302,164
	Corporate Savings recovered above		(175,000)
	Forecasted year end saving		831,044

Summary of Timing Differences in Variations

Monthly Outturn Report 1st April to 30th September 2011

Underspends/(Overspends) caused by timing differences

Corporate Management	Audit Invoices not yet received for 2010/11 to cover accrual Audit Invoices not yet received for 2011/12 LRIEP Funding Received - Expenditure not yet incurred	2,000 67,000 5,000	74,000
Council Tax Benefit	Contributions to be made to the Revenues & Benefits Partnership - Quarter 2 Contribution to Partnership - additional expenditure to be incurred but unsure as to when Correction journal for salaries to be recoded to the Revenues & Benefits Partnership Additional Subsidy not yet received	63,000 16,000 (2,000) (106,000)	(29,000)
Council Tax/ NDR	Contributions to be made to the Revenues & Benefits Partnership - Quarter 2 Contribution to Partnership - additional expenditure to be incurred but unsure as to when	100,000 19,000	119,000
Emergency Planning	Awaiting invoice for 2nd quarter payment for the emergency planning function provided by the WOW partnership	5,000	5,000
General Grants	Delay in payment of CVS Grant - Awaiting SLA signature before payment	28,000	28,000
DSO Grounds Maintenance	Equipment Purchase & Maintenance- awaiting invoice from Suppliers Income - income shortfall against profiled budget	6,000 (20,000)	(14,000)
Benefit Fraud	Contributions to be made to the Revenues & Benefits Partnership - Quarter 2 Contribution to Partnership - additional expenditure to be incurred	31,000 4,000	35,000
Homelessness	Contribution for Next Generation worker invoiced earlier than profiled Homeless prevention contribution invoiced due to the Cashiers closing, but will be paid over a number of years Bond repayments invoiced due to the Cashiers closing, but will be paid over a number of years Mortgage support scheme spend will be later than profiled	(15,000) 33,000 58,000 3,000	79,000
Private Sector Housing	Consultancy spend will be later than profiled Energy Conservation Promotions spend will be later than profiled	5,000 2,000	7,000
Rent Allowances	Contributions to be made to the Revenues & Benefits Partnership - Quarter 2 Contribution to Partnership - additional expenditure to be incurred but unsure as to when Correction journal for salaries to be recoded to the Revenues & Benefits Partnership Delay in entering details of Rent Allowance invoices on system for wc 26/09/11 - (payments made direct through Benefits system) Additional Subsidy not yet received	49,000 11,000 (2,000) 140,000 (81,000)	117,000
Cemeteries	Computer software - invoice not yet received from supplier (invoice in dispute) Income variance assumed to be budget profiling	8,000 3,000	11,000
Children & Young People	Expenditure for the Locality Partnership Coordinator scheme earlier than profiled Awaiting payment of grant from EU for the recent European Exchange visit Awaiting payment of grant from LCC for the Locality Partnership Coordinator scheme PAYP projects delayed due to all available time being spent on the EU exchange visit	(15,000) (13,000) (54,000) 15,000	(67,000)
Community Safety	Beacon spend will be later than profiled - Christmas campaign CCTV maintenance earlier than profiled Domestic violence - minor project spend will be later than profiled Delivery group - spend will be later than profiled Invoices from County expected for analyst and ICSB Contributions from other bodies received earlier than profiled	5,000 6,000 3,000 2,000 4,000 3,000	23,000
Leisure Promotion	Annual contribution owed to HC4YP. Still awaiting required paperwork before payment will be made. HC4YP to be billed for premises insurance paid by HBBC Virement needed to cover NDR payment on the old Stoke Rd Boys Club.	35,000 (3,000) (3,000)	29,000
Licences	CRB costs due later than profiled Awaiting MOT inspection invoice for taxis	3,000 3,000	6,000
Parks	Grounds maintenance - work not profiled in line with budget Electricity - invoice awaited from supplier Effluent Treatment - work done not yet invoiced Equipment Maintenance - LCC Street Lighting invoices awaited Non Developer Capital Income - re works at Burbage Common Contributions from outside bodies not in line with Budget	13,000 21,000 8,000 4,000 4,000 (6,000)	44,000
Waste Service Improvements	Streetscene - Recycling Improvements - spend not in line with budget profile	5,000	5,000
Recycling	Salaries: 3 months not yet charged by NBBC; agency invoices processed later than profile.	9,000	

	Repairs & Maintenance invoices from suppliers not yet paid Equipment purchase spending not in line with Budget profile Collection Contracts - Invoices not processed in line with budget profile Contributions to other bodies - payments not in line with Budget profile LCC's Recycling Credits - delay in processing one month's credit	4,000 4,000 2,000 2,000 45,000	66,000
Refuse Collection	Salaries: 3 months not yet charged by NBBC; agency invoices processed later than profile. Repairs & Maintenance invoices from suppliers not yet paid Leasing costs - delay in processing invoices from supplier (Harprule) Hired Services / Postage - spending not in line with Budget profile	5,000 2,000 1,000 4,000	12,000
Sports Development	Physical Activity funding for Oct received in Sept Expenditure for Open & Training schemes (sport activities) will be later than profiled Expenditure for the GP Exercise Referral scheme will be later than profiled. Expenditure for the Sportivate scheme will be later than profiled.	6,000 4,000 9,000 4,000	23,000
Street Cleansing	Minor projects (Pride in Barwell) - Spending not in line with budget profile Hired services - invoice awaited from Leics CC Income received ahead of Budget profile	3,000 6,000 6,000	15,000
Building Inspection	Awaiting invoice from Oadby & Wigston for Chief Building Control Officer	13,000	13,000
Car Parks	Market Bosworth Car Park- recharge completed quarterly in arrears Electricity - Charges incurred but not yet invoiced Equipment Maintenance - LCC Street Lighting invoices awaited CPE Penalty Notice income ahead of Budget	4,000 4,000 26,000 (2,000)	32,000
Development Control	Training expenditure will be later than profiled Expenditure on the hire of consultants will be later than profiled	3,000 8,000	11,000
Economic Development	Awaiting invoices from Elliot Urban Regeneration for consultancy works	24,000	24,000
Highways Miscellaneous	Accrual for queried LCC street lighting invoices from 09/10 and 10/11	7,000	7,000
Industrial Estates	Accrual for queried LCC street lighting invoices from 09/10 and 10/11 Delay in Service Charge Income for Greenfileds Units Repayment of NNDR paid on Vacant Property - now tenanted refund to be received	2,000 (2,000) (3,000)	(3,000)
Miscellaneous Properties	Atkins Utility invoices not yet received - awaiting invoices Delay in Receipt of income for Utilities due to payments not yet being made Delay in payment for Metered Water - awaiting invoices	16,000 (5,000) 3,000	14,000
Planning Policy	Expenditure for consultantancy fees will be later than profiled. Awaiting Capita Lovejoy invoice for traffic modelling advice Neighbourhood Planning Aid grant for Market Bosworth - profile of spend not yet known Expenditure for Training will be later than profiled.	10,000 4,000 3,000 2,000	19,000
Public Travel	Awaiting 10/11 Concessionary fares reimbursement from LCC	(19,000)	(19,000)
Sustainable Development	Sustainable Development Fund expenditure to be later than profiled Hired & Contracted Services budget to be spent later than profiled	1,000 1,000	2,000
Asset Management	Delay in payment of Cleaning invoice for July & August 2011 - Invoices in Dispute Leisure Centre Maintenance - Expenditure incurred earlier than anticipated, Budget to be reprofiled Service Charge for Florence House paid in September profiled to October	13,000 (5,000) (10,000)	(2,000)
Corporate Management	Delay in receipt of invoices for Shared Equalities costs from North West Leicestershire DC	2,000	2,000
Council Offices	Awaiting Invoices for Gas and Electricity Delay in receipt of invoice for document scanning following relocation from Florence House	19,000 3,000	22,000
IT Support	Invoice for Applications Development worker for August- not yet received Income for recharge of ICT Services to Harbough District Council. Awaiting invoice for related Costs from Steria Invoice for Monthly line rental between HBBC & Blaby DC -not yet received Invoice for Monthly broadband charges received and paid in October Annual Disaster Recovery support- delayed due to retendering of Contract. Invoice for County Partnership Contribution for A-Z Website facility- not yet received	5,000 8,000 2,000 1,000 6,000 6,000	28,000
Legal/Administration	Postal Franking Machine account in Credit at 30th September. Payment made in advance Legal Services- Invoice for annual library subscription received and paid in October Salaries - Invoices for August & September outstanding for HR Officer recharge from Charnwood BC	(6,000) 20,000 3,000	17,000
Performance & Scrutiny	Awaiting Postage & Printing Costs for Citizens Panel Survey	2,000	2,000
TOTAL TIMING DIFFERENCES			757,000

DSO GROUND CARE SERVICES

FINANCIAL POSITION AS AT 30 September 2011

	Budget to Date £	Actual to Date £	Variance £	Variance %
Total Employee Costs	299,170	281,971	17,199	5.7%
Premises Related Expenditure	246	-	246	100.0%
Transport	64,264	63,801	463	0.7%
Supplies and Services	49,542	39,101	10,441	21.1%
Total Costs	413,222	384,873	28,349	6.9%
Total Income	-443,770	-424,070	-19,700	4.4%
Position to Date	-30,548	-39,197	8,649	-28.3%
Central & Administration (see detail below)	51,224	46,421	4,803	9.4%
Capital Charges	8,878	8,875	-	
Net Expenditure/(Income)	29,554	16,099	13,406	45.4%

<u>Central & Administration Charges</u>	Budget to Date £	Actual to Date £	Variance £
Depot Recharge	5,622	5,600	22
Accountancy recharge	3,564	3,662	-98
Contact Centre Recharge	2,572	2,532	
Photocopying Recharge	6	-	
Central Stationery recharge	12	6	6
Reprographic Section recharge	66	61	5
Central Postages recharge	86	88	-2
Corporate Support services rec	108	40	68
Internal Audit Recharge	1,038	501	537
Central IT Recharge	3,806	3,642	164
IEG Recharge	416	739	-323
Chief Exec & Sec Recharge	1,540	1,437	103
Creditors Management	3,586	3,090	496
Debtors Management	432	394	38
Cashiers Dept.	90	102	-12
Communication & Promotion Recharge	9,012	8,172	840
Human Resources	11,980	10,696	1,284
Health & Safety	2,782	2,449	333
Performance and Scrutiny	4,506	3,210	1,296
	51,224	46,421	4,757

Capital Programme Summary
30th Sep 2011

Description	Latest Budget	Budget to Date	Actual	Variance
General Fund				
Community Direction	1,001,620	505,623	132,712	372,911
Business, Contract and Streetscene Services	1,654,170	546,277	147,525	398,752
Corporate Direction	1,298,747	470,283	266,148	204,135
	3,954,537	1,522,183	546,384	975,799
HRA	3,014,288	1,506,572	1,184,363	297,199
Grand Total	6,968,825	3,028,755	1,730,747	1,272,998

30th Sep 2011
Community Direction

Code	Description	Latest Budget	Budget to Date	Actual	Variance
roa	Major Works Grants	190,000	95,038	6,121.20	88,917
rob	Disabled Facilities Grant	581,450	290,840	106,924.36	183,916
roc	Grant to Home Improvement Agency	37,350	18,680	4,731.00	13,949
rod	Decent Homes Projects	23,340	11,674	0.00	11,674
roh	Minor Works Grants	90,000	45,018	744.00	44,274
		922,140	461,250	118,521	342,729
ssm	Planning Plotter	6,140	6,143	6,142.48	1
rji	Wall Improvements Barwell	9,300	6,200	0.00	6,200
rjc	Borough Improvements	64,040	32,030	8,048.97	23,981
		79,480	44,373	14,191	30,182
	Grand Total	1,001,620	505,623	132,712	372,911

Business, Contract and Streetscene Services

rab	Queens Park	6,610	3,306	0.00	3,306
raf	Richmond Park Play Area	218,560	109,324	0.00	109,324
rbc	Burbage Common	264,300	60,789	24,631.00	36,158
ran	Memorial Safety Programme	5,770	0	0.00	0
ray	Cemeteries Booking System	0	0	1,044.00	(1,044)
raz	Churchyard Repairs	2,370	1,188	0.00	1,188
rba	Hollycroft Park	670	336	0.00	336
rci	Grounds Maintenance Machinery	2,580	1,290	0.00	1,290
rfn	Parks : Major Works	40,350	19,952	16,630.66	3,321
rfp	Billa Barra Footpath Enhancement	10,980	0	0.00	0
rgg	Parish & Community Initiatives	130,710	65,382	17,718.00	47,664
rkt	Resurfacing Car Parks	17,560	0	0.12	(0)
rck	Blue Recycling Bin project	892,000	223,000	35,006.94	187,993
rce	Recycling Containers	61,710	61,710	52,494.22	9,216
		1,654,170	546,277	147,525	398,752

30th Sep 2011
Corporate Direction

Code	Description	Latest Budget	Budget to Date	Actual	Variance
ssd	Financial Systems	15,730	7,866	2,343.75	5,522
		15,730	7,866	2,344	5,522
sui	Corp Scanner	10,270	10,270	0	10,270
sul	Modern e Gov	20,000	5,000	0	5,000
sud	Customer First Project	17,190	4,298	0.00	4,298
		47,460	19,568	0	19,568
rjd	Atkins Building Conversion	31,460	15,734	-7,293.36	23,027
rje	Atkins Partisioning	50,000	25,010	47,638.28	(22,628)
spg	Greenfields Development	2,830	1,416	-108,280.23	109,696
spj	Electronic Meter Reading	20,000	20,000	19,459.00	541
spv	Asset Management Enhancement Works	95,000	0	0.00	0
sqc/spk	Council Office Relocation	498,000	0	1,495.00	(1,495)
		697,290	62,160	(46,981)	109,141
ssl	HR/Payroll System	2,880	1,440	0.00	1,440
		2,880	1,440	0	1,440
ssa	General Renewal -Extensions	35,100	0	1,255.70	(1,256)
ssg	Members IT	39,370	9,844	0.00	9,844
ssj	GIS Upgrade	6,520	3,262	0.00	3,262
ssk	Public & Consultee ICT Access Upgrade	0	0	-3,750.00	3,750
ssx	Rolling Server Review	43,230	0	3,283.74	(3,284)
		124,220	13,106	789	12,317
suh	Shared Revenues and Benefits	357,126	314,600	306,095.03	8,505
stp	Flexible Working/Relocation	5,000	2,502	1,021.02	1,481
stt	Mobile Working/Flexible Working Project	0	0	224.00	(224)
su	Transformation	49,041	49,041	4,372.78	44,668
suk	Revnues and Benefits Relocation	0	0	-1,717.20	1,717
		411,167	366,143	309,996	56,147
		1,298,747	470,283	266,148	204,135

30th Sep 2011

HRA

Code	Description	Latest Budget	Budget to Date	Actual	Variance
rgm	Barwell Community House Project	0	0	180	-180
saa	Adaptation Of Dwellings	429,150	214,578	116,019	98,559
sac	Upgrade Lifts in Warden Assisted Area	50,000	25,010	0	
sae	Major Void Enhancements	922,690	461,530	431,559	29,971
saf	Programmed Enhancements	536,830	250,860	144,598	106,262
sah	Electrical Testing/Upgrading	134,110	66,792	31,672	35,120
sai	Windows : Single to Double Glazing	62,120	37,528	65,275	-27,747
sak	Re-Roofing	32,910	16,460	-420	16,880
sal	Alexander Gardens - New Build	232,070	116,080	129,781	-13,701
sam	Northfield car park improvements	0	0	-1,052	1,052
san	Tenant Led Community Projects	20,000	10,004	0	10,004
sbh	Kitchen Upgrades	290,610	145,328	158,995	-13,667
sbw	Boiler replacement	282,620	141,224	82,615	58,609
sbx	Low maintenance doors	21,178	21,178	25,140	-3,962
	Total	3,014,288	1,506,572	1,184,363	297,199

Housing Revenue Account

	2011/12 Latest ESTIMATE £	2011/12 BUDGET To Sept 11 £	ACTUAL TO To Sept 11 £	VARIANCE %	VARIANCE £	TIMING DIFFERENCE	VARIANCE £	ESTIMATED OUTTURN £	
SUMMARY HOUSING REVENUE ACCOUNT									
INCOME									
Dwelling Rents (iab/t1005)	(10,620,540)	(5,412,227)	(5,360,328)	-1%	(51,899)		(51,899)	(10,568,641)	1
Non Dwelling Rents(Total r-Dwelling-t1085)	(69,800)	(40,114)	(40,095)	0%	(19)		(19)	(69,800)	
Contributions to Exp(t5025,t5030,t5035)	(15,290)	(7,650)	(7,645)	0%	(5)		(5)	(15,290)	
Transfer from Major Repairs Reserve (t5020)	(2,007,900)	(1,003,950)	(1,003,950)	0%	0		0	(2,007,900)	
	(12,713,530)	(6,463,941)	(6,412,018)	-1%	(51,923)	0	(51,923)	(12,661,631)	
EXPENDITURE									
Supervision & Management (General)	1,542,995	702,622	599,097	-15%	103,525	(11,000)	92,525	1,486,680	
Supervision & Management (Special)	733,070	347,580	164,145	-53%	183,435	(60,000)	123,435	670,377	
Contribution to Housing Repairs A/C	2,400,000	1,200,000	1,200,000	0%	0		0	2,400,000	
Depreciation (Item 8 Debit) (q1015)	4,060,170	2,030,898	2,030,085	0%	813		813	4,060,170	
Capital Charges : Debt Management (q1020)	7,260	3,630	3,662	1%	(32)		(32)	7,260	
Increase in Provision for Bad Debts (g9045)	50,000	0	0		0		0	50,000	
Negative HRA Subsidy (g96)	4,083,163	2,040,766	2,113,858	4%	(73,092)	73,000	(92)	4,083,163	2
	12,876,658	6,325,496	6,110,847	-3%	214,649	2,000	216,649	12,757,650	
Net Cost of Services	163,128	(138,445)	(301,171)		(162,726)	(2,000)	(164,726)	96,019	
Interest Receivable (t 3030 & t 3049)	(9,640)	0	0	0%	0		0	(9,640)	
Capital cost of retirement	0	0	0	0%	0		0	0	
FRS17 Adjustment (b 70)	37,240	0	0	0%	0		0	37,240	
Net Operating Expenditure	190,728	(138,445)	(301,171)		(162,726)	(2,000)	(164,726)	123,619	
CONTRIBUTIONS									
Contribution to Piper Alarm Reserve (q)	10,400	0	0	0%	0	0	0	10,400	
Contribution to Pension Reserve	12,890	0	0	0%	0	0	0	12,890	
(Surplus) / Deficit	214,018	(138,445)	(301,171)		(162,726)	(2,000)	(164,726)	146,909	

Explanations for Variances

- 1 - Dwelling rent in line with void properties (52)
 2 - payment adjustment to be made in October (73)

	2011/12 LATEST ESTIMATE £	2011/12 BUDGET To Sept 11 £	ACTUAL TO To Sept 11 £	VARIANCE %	VARIANCE £	TIMING DIFFERENCES	VARIANCE £	ESTIMATED OUTTURN £
SUPERVISION & MANAGEMENT (GENERAL)								
Employees	638,420	318,617	262,302	-18%	56,315		56,315	582,105
Premises Related Expenditure	91,390	73,191	74,076	1%	(885)		(885)	91,390
Transport Related Expenditure	32,300	16,160	15,958	-1%	202		202	32,300
Supplies & Services	139,200	63,891	51,928	-19%	11,963	(11,000)	963	139,200 1
Central & Administrative Expenses	672,470	237,342	208,540	-12%	28,802		28,802	672,470
Gross Expenditure	1,573,780	709,201	612,804	-14%	96,397	(11,000)	85,397	1,517,465
Revenue Income	(30,785)	(6,579)	(13,707)	108%	7,128		7,128	(30,785) 2
Net Expenditure to HRA	1,542,995	702,622	599,097	-15%	103,525	(11,000)	92,525	1,486,680
SUPERVISION & MANAGEMENT (SPECIAL)								
Employees	674,940	331,170	268,477	-19%	62,693		62,693	612,247
Premises Related Expenditure	411,358	215,596	181,882	-16%	33,714	(31,000)	2,714	411,358 3
Transport Related Expenditure	15,470	7,752	9,549	23%	(1,797)		(1,797)	15,470
Supplies & Services	145,540	46,930	22,897	-51%	24,033	(20,000)	4,033	145,540 4
Central & Administrative Expenses	137,570	68,908	60,468	-12%	8,440		8,440	137,570
Gross Expenditure	1,384,878	670,356	543,273	-19%	127,083	(51,000)	76,083	1,322,185
Revenue Income	(601,328)	(297,526)	(353,888)	19%	56,362	(9,000)	47,362	(601,328) 5
Recharges	(50,480)	(25,250)	(25,240)	0%	(10)		(10)	(50,480)
Total Income	(651,808)	(322,776)	(379,128)	17%	56,352	(9,000)	47,352	(651,808)
Net Expenditure to HRA	733,070	347,580	164,145	-53%	183,435	(60,000)	123,435	670,377

Explanations for Variances

	£000's
1 Choice Based lettings spend will be later than profiled	11
2 income from NW from staff share not budgeted	
income from CBL later will be later than budgeted (5)	7
3 - underspend on electricity	4
underspend on gas	27
	31
4 - furniture/equipment purchase will be later than profiled	12
equipment maintenance will be later than profiled	7
telephone spend will be later than profiled	3
printing and stationery not yet spent	2
	24
5 - fees and charges higher than anticipated	12
supporting people income higher than budgeted	28
income for Armada Court Salix lights received early	9
lifeline income higher than budgeted	7
	56

Housing Revenue Account

	2011/12 LATEST ESTIMATE £	2011/12 BUDGET To Sept 11 £	ACTUAL TO To Sept 11 £	VARIANCE %	VARIANCE £	TIMING DIFFERENCES	VARIANCE £	ESTIMATED OUTTURN £
HOUSING REPAIRS ACCOUNT								
Administration								
Employee Costs	345,870	164,883	136,415	-17%	28,468		28,468	345,870
Transport Related Expenditure	26,220	13,505	10,684	-21%	2,821		2,821	26,220
Supplies & Services	142,470	52,877	50,791	-4%	2,086		2,086	142,470
Central Administrative Expenses	312,600	156,356	145,877	-7%	10,479		10,479	312,600
Total Housing Repairs Administration	827,160	387,621	343,767	-11%	43,854		43,854	827,160
Programmed Repairs (bg 51)	536,630	268,420	316,726	18%	(48,306)	48,000	(306)	536,630 1
Responsive Repairs(bg 52)	1,039,670	520,050	443,636	-15%	76,414	(76,000)	414	1,039,670 2
GROSS EXPENDITURE	2,403,460	1,176,091	1,104,129	-6%	71,962	(28,000)	43,962	2,403,460
Contribution from HRA (t4060)	(2,400,000)	(1,200,000)	(1,200,000)	0%	0	0	0	(2,400,000)
Interest on Cash Balances (t3030)	(2,020)	0	0	0%	0	0	0	(2,020)
Other Income (t1010 & t4062)	(2,000)	(1,002)	(1,798)	79%	796	0	796	(2,000)
FRS17 Adjustment	10,610	0	0	0%	0	0	0	10,610
TOTAL INCOME	(2,393,410)	(1,201,002)	(1,201,798)	0%	796	0	796	(2,393,410)
NET EXPENDITURE	10,050	(24,911)	(97,669)	292%	72,758	(28,000)	44,758	10,050

Explanations for Variances

£000's

1 - timing - external painting paid earlier than profiled

(48)

2 - timing - Willmott Dixon/in house handover

76