



# Hinckley & Bosworth Borough Council

## Monthly Outturn Reports

For the period April to December 2013

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December 2013 P9 Budget Monitoring Summary 2013/14

Service	Supplementary Budgets/virements approved to date				Latest Budget used for Monitoring ledger	recharges	Budget per Monitoring Report	Estimated Outturn Variations	Estimated Outturn	Estimated Outturn	Nov	Estimated Outturn	Variance	Change in Budget	Change in Outturn
	Budget as per Feb 13 budget Book	Budgets/virements approved to date	Budget per Monitoring Report	Estimated Outturn											
Central Services	2,937,530	3,580	1,950,700	-106,000	2,941,110	-990,410	1,950,700	-106,000	2,835,110	2,867,110	-32,000	2,867,110	-32,000		
Leisure & Environment	6,649,840	-84,303	6,565,537	-1,548,290	5,037,247	1,528,290	5,037,247	-177,500	6,408,037	6,416,037	-8,000	6,416,037	-8,000		
Housing (GF)	1,326,246	525,805	1,852,051	-235,250	1,616,801	235,250	1,616,801	64,000	1,816,051	1,891,051	25,000	1,891,051	25,000		
Planning	1,436,555	433,295	1,871,850	-1,232,610	639,040	1,232,610	639,040	-35,000	1,816,850	1,799,051	17,836	1,799,051	17,836		
Direct Services Organisation	-10,300	13,199	2,898	-365,360	-362,461	11,000	3,950,262	11,000	13,889	28,889	-15,000	28,889	-15,000		
Support Services	213,240	-642,548	-429,308	4,379,570	0	0	3,950,262	-7,500	-436,808	-471,317	34,509	-471,317	34,509		
Estimated Salary Savings	0	0	0	0	0	0	0	-193,884	-193,884	-185,631	-8,053	-185,631	-8,053		
TOTAL SERVICE EXPENDITURE	12,555,111	269,028	12,824,139	7,450	12,831,589	-624,723	12,831,589	-464,884	12,366,705	12,345,163	14,282	12,345,163	14,282	18,345	-4,053
Special Expenses	-614,430	-10,293	-624,723	0	-624,723	0	-624,723	0	-624,723	-624,723	0	-624,723	0	0	0
Capital Accounting	-1,996,100	0	-1,996,100	0	-1,996,100	0	-1,996,100	0	-1,996,100	-1,996,100	0	-1,996,100	0	0	0
External Interest - Net	134,240	0	134,240	3,000	134,240	0	134,240	3,000	137,240	127,240	10,000	127,240	10,000	0	0
IAS 19 Adjustment	-141,350	0	-141,350	0	-141,350	0	-141,350	0	-141,350	-141,350	0	-141,350	0	0	0
Transfer to Pension Reserve	115,510	0	115,510	0	115,510	0	115,510	0	115,510	115,510	0	115,510	0	0	0
use of ug & C reserves	0	-620,568	-620,568	0	-620,568	0	-620,568	0	-620,568	-620,568	0	-620,568	0	0	0
carry forwards	0	-139,439	-139,439	0	-139,439	0	-139,439	0	-139,439	-139,439	0	-139,439	0	0	0
Transfer to Reserves	366,840	2,077,216	2,474,056	0	2,474,056	0	2,474,056	0	2,474,056	2,474,056	0	2,474,056	0	0	0
Revenue Contribution for Capital Outlay	0	0	0	0	0	0	0	118,800	118,800	118,800	0	118,800	0	0	0
Use of Reserves	-267,362	-1,032,816	-1,300,178	0	-1,300,178	0	-1,300,178	0	-1,300,178	-1,300,178	0	-1,300,178	0	0	0
BUDGET REQUIREMENT	10,182,459	682,567	10,725,587	7,450	10,882,476	0	10,882,476	-342,884	10,382,703	10,379,779	24,282	10,379,779	24,282	18,345	5,947
Financing															
Council Tax	3,296,332	0	3,296,332	0	3,296,332	0	3,296,332	0	3,296,332	3,296,332	0	3,296,332	0	0	0
Council Tax Freeze Grant	147,511	0	147,511	0	147,511	0	147,511	0	147,511	147,511	0	147,511	0	0	0
Revenue Support Grant	2,992,354	0	2,992,354	0	2,992,354	0	2,992,354	0	2,992,354	2,992,354	0	2,992,354	0	0	0
Council Tax Support Grant	544,764	0	544,764	0	544,764	0	544,764	0	544,764	544,764	0	544,764	0	0	0
National Non-Domestic Rate	1,990,732	0	1,990,732	0	1,990,732	0	1,990,732	0	1,990,732	1,990,732	0	1,990,732	0	0	0
New Homes Bonus	1,042,501	0	1,042,501	0	1,042,501	0	1,042,501	0	1,042,501	1,042,501	0	1,042,501	0	0	0
Collection Fund Surplus	2,066	0	2,066	0	2,066	0	2,066	0	2,066	2,066	0	2,066	0	0	0
TOTAL RESOURCES (HBBC BUDGET)	10,016,260	0	10,016,260	0	10,016,260	0	10,016,260	0	10,016,260	10,016,250	-363,529	10,016,250	-363,529		
Movement in General Fund Balances	-166,199	-682,567	-848,766	342,884	-848,766	0	-848,766	342,884	-366,443	-363,529		-363,529			
Special Expenses															
Council Tax Income	614,430	10,293	624,723	0	624,723	0	624,723	0	624,723	624,723	0	624,723	0	0	0
Movement in Special Expenses Balances	614,430	-10,293	614,430	0	614,430	0	614,430	0	614,430	614,430	0	614,430	0	0	0
Special Expenses to (from) Reserves	31,804	-125,707	17,000	0	17,000	0	17,000	0	17,000	17,000	0	17,000	0	0	0
Special Expenses mvt in Balances	0	-136,000	-136,000	0	-136,000	0	-136,000	0	-136,000	0	0	0	0	0	0
Total Movement in Balances	-166,199	-818,567	-984,766	342,884	-984,766	0	-984,766	342,884	-602,443	-363,529		-363,529			
Balance at 1 April 2013 Council Feb 13	1,543,000	0	1,543,000	0	1,543,000	0	1,543,000	0	1,543,000	1,543,000	0	1,543,000	0	0	0
Year 12/13 underspend	0	224,000	224,000	0	224,000	0	224,000	0	224,000	224,000	0	224,000	0	0	0
Revised Balance 1st April 2013	1,543,000	224,000	1,767,000	0	1,767,000	0	1,767,000	0	1,767,000	1,781,000	14,000	1,781,000	14,000	0	0
Balance at 31 March 2014	1,376,801	-816,567	782,234	342,884	782,234	0	782,234	342,884	1,264,557	1,417,471		1,417,471			
NBR	10,796,889	682,860	11,350,310	7,450	11,357,760	0	11,357,760	-342,884	11,007,426	11,004,502		11,004,502			

£k	Outturn position
-166	Approved Feb 13 Use of Balances
-568	Additional Cont to Reserves approved July 13
-734	Revised expected Use of Balances
-368	Forecast per December
-368	Estimated revised net underspend

General Fund Service Area 2013/14 Monthly Outturn to 31/12/2013

Level 5	Estimate to Date	Actual to Date	Variance to Date	Timing Differences	Variance excluding timing Differences	Est. 2013/14	Forecast Outturn	Forecast Variation to Year End	REF
as45	359,004	283,895	75,169	55,000	20,169	571,520	563,520	8,000	1.1
as40	21,554	14,525	7,029		7,029	32,320	32,320		
as75	274,544	125,900	148,644	58,000	90,644	290,150	202,150	88,000	1.2
ag35	103,452	16,224	87,228	84,000	3,228	192,220	192,220		
as90	32,335	31,915	420		420	35,470	35,470		
as65	401,989	389,060	12,939	13,000	-61	683,690	683,690		
as70	5,334	2,575	2,759		2,759	5,450	5,450		
as60	90,238	84,093	6,145		6,145	139,880	129,880	10,000	1.3
<b>Central Services</b>	<b>1,288,460</b>	<b>948,127</b>	<b>340,333</b>	<b>210,000</b>	<b>130,333</b>	<b>1,950,700</b>	<b>1,844,700</b>	<b>106,000</b>	
cs04	-78,247	-64,164	5,917	-3,000	8,917	-138,591	-138,591	-11,000	2.1
cs05	-171,865	479,362	-651,227	-651,000	-227	-223,870	-223,870		
<b>Direct Services Organisation</b>	<b>-250,112</b>	<b>395,197</b>	<b>-645,309</b>	<b>-654,000</b>	<b>8,691</b>	<b>-362,461</b>	<b>-362,461</b>	<b>-11,000</b>	
ag40	24,463	-14,185	38,648	35,000	3,648	27,855	27,855		
ag50	16,674	16,677	-3		-3	22,230	22,230		
ag60	7	0	7		7	10	10		
ag20	-4,307	-4,606	301		301	-5,300	-5,300		
ag55	68,845	66,536	2,309	2,309		155,646	155,646		
ag10	187	189	-2		-2	250	250		
ag60	33,418	34,625	-1,207		-1,207	45,190	45,190		
ag70	260,246	255,741	4,505		4,505	1,437,780	1,437,780		
ag30	-73,850	-1,138,872	1,065,022	917,000	148,022	-66,860	-2,860	-64,000	3.1
<b>Housing (Gen Fund)</b>	<b>325,683</b>	<b>-783,897</b>	<b>1,109,580</b>	<b>952,000</b>	<b>167,580</b>	<b>1,616,801</b>	<b>1,660,801</b>	<b>-64,000</b>	
ac65	6,257	3,550	2,707		2,707	9,770	9,770		
ac05	125,412	116,008	9,404	1,000	8,404	172,010	172,010		4.1
ac90	77,107	76,989	-1,882		-1,882	85,540	85,540		
as86	87,303	90,626	-3,323		-3,323	110,890	110,890		
as85	208,563	168,161	20,402	16,000	4,402	440,254	440,254		
ac70	84,620	84,021	599		599	108,810	108,810		
ac87	49,314	50,736	-1,425		-1,425	58,810	58,810		
ac45	30,672	33,149	-2,477		-2,477	38,550	38,550		
ac35	413,327	391,322	22,006		22,006	562,960	562,960		4.2
ac40	18,663	18,837	-174		-174	26,400	26,400		
ac60	252,019	254,961	-2,942		-2,942	333,780	333,780		
ac89	31,576	30,344	1,232		1,232	46,470	46,470		
ac95	-26,167	-27,095	928		928	-13,930	-8,930	-5,000	4.3
ac68	484,652	478,437	6,215	3,000	3,215	652,628	652,628		
ac30	34,709	12,018	22,691		22,691	51,470	38,470	13,000	4.4
ac10	25,796	26,437	-641		-641	30,230	30,230		
ac20	283,953	229,131	54,822	-15,000	69,822	481,560	394,060	87,500	4.5
ac15	777,975	748,596	29,379	10,000	19,379	982,210	966,210	16,000	4.6
ac83	102,595	53,781	48,814	32,000	16,814	110,175	104,175	6,000	4.7
ac25	572,132	559,200	12,932	1,000	11,932	797,480	749,480	48,000	4.8

General Fund Service Area 2013/14 Monthly Outturn to 31/12/2013

Level 5		Estimate to Date	Actual to Date	Variance to Date	Timing Differences	Variance excluding timing Differences	Est 2013/14	Forecast Outturn	Forecast Variation to Year End	REF
cs03	Leisure & Environment	-52,190	3,565,286	228,941	48,000	180,941	5,037,247	4,859,747	177,500	4.9
	Waste Business Improvements	-61,866	3,359,347	228,941	48,000	180,941	5,037,247	4,859,747	177,500	
aq15	Planning	23,478	2,071	21,407		21,407	28,080	12,080	16,000	5.1
aq20	Building Inspection	-149,460	-180,652	31,192	6,000	25,192	-216,360	-244,360	28,000	5.2
aq70	Car Parks	88,834	88,940	-106		-106	104,649	104,649		
aq11	Community Planning	179,572	136,512	43,060		43,060	427,775	427,775		5.3
aq14	Development Control	380,172	387,037	3,135		3,135	178,920	178,920		5.4
aq13	Economic Development	4,458	5,839	-1,381		-1,381	41,040	41,040		
aq13	Environmental Initiatives	4,458	5,839	-1,381		-1,381	41,040	41,040		
aq05	Highways Miscellaneous	48,825	40,759	8,066		8,066	65,400	60,400	5,000	5.5
aq35	Industrial Estates	-441,627	-444,069	2,442	-11,000	13,442	-613,290	-608,290	-5,000	5.6
ac75	Markets	1,133	-6,022	7,155		7,155	-6,810	-6,810		5.7
aq30	Misc Property	-1,581	-22,528	20,947	-3,000	23,947	-10,054	-21,054	11,000	5.8
aq12	Planning Policy	393,089	264,084	129,005		129,005	592,550	592,550		5.9
aq25	Public Transport	2,370	-2,172	4,542		4,542	420	420		
aq75	Sustainable Development	35,137	39,410	1,727		1,727	46,720	46,720		
	Planning	574,400	303,210	271,190	-8,000	279,190	639,040	564,040	55,000	
as05	Support Services Holding A/c	236,440	191,572	44,868	5,000	39,868	338,880	316,880	22,000	6.1
as07	Communications & Promotion	125,357	124,184	1,173		1,173	168,850	172,350	-3,500	6.2
as45	Corporate Management	484,724	472,829	21,895		21,895	667,240	667,240		6.3
as25	Council Offices	314,467	464,983	-150,516	-89,000	-61,516	706,827	742,827	-36,000	6.4
as15	Finance Support	503,799	445,513	58,286	52,000	6,286	677,765	677,765		6.5
as30	Health & Safety	38,224	34,994	3,230		3,230	54,430	54,430		
as20	I.T. Support	1,349,853	1,319,904	30,049	2,000	28,049	1,468,010	1,440,010	28,000	6.6
as10	Legal/Administration	919,144	883,937	35,207	6,000	29,207	1,215,630	1,218,630	-3,000	6.7
as06	Performance & Scrutiny	34,096	34,491	-392		-392	45,400	45,400		
	HRA element of Support Services	-841,992	-684,608	-157,384	-157,384	0	-1,320,340	-1,320,340		
	Revs & Benefits Partnership	-38,588	-23,536	-15,052	-15,052	0	-72,430	-72,430		
	Support Services Holding A/c	3,135,528	3,264,162	-128,635	-196,436	67,801	3,950,282	3,942,762	7,500	
	Position as at 31/12/2013	5,682,247	7,486,147	1,178,100	351,664	824,536	12,831,589	12,549,589	271,000	
	Estimated year end salary underspend								193,684	
										464,684

Outturn Explanations December 2013

Key : ( ) = overspend

		Variation To Date	Forecasted Yr End Variance
<b>1</b>	<b>Central Services</b>	<b>124,000</b>	<b>106,000</b>
1.1	<ul style="list-style-type: none"> <li>➤ Corporate Management - £5k Variance in Members Allowance, £11k variance in Bank Charges, £1k subsistence, £1k conference expenses, £2k additional Miscellaneous Income, £2k minor variances</li> <li>Year End - £8k Bank Charges</li> <li>➤ Corporate Management (Civic) - £2k Minor variance on Civic Hospitality. £2k Minor Variance on travel expenses. £1k Town Twinning. £2k Other minor variances</li> </ul>	20,000	8,000
1.2	<ul style="list-style-type: none"> <li>➤ Council Tax/NNDR - £88k Additional Legal Costs Recovered, £3k Minor Variances</li> <li>Year End - £88k Additional Legal Costs forecast to be recovered to year end</li> </ul>	91,000	88,000
1.3	<ul style="list-style-type: none"> <li>➤ Register &amp; Borough Elections - (£2k) Salaries overspend due to handover period. £4k under spend on County Council Elections, £4k underspend on Returning Officers Fees &amp; £4k additional contribution as part of County Council and PCC elections for internal costs for 2012/13. (£2k) Postage paid in advance. (£2k) Other minor variances</li> <li>➤ Year End - £2k postage paid in advance. 4k Under spend on County Council Elections &amp; £4k additional contributions for 2012/2013 elections</li> </ul>	6,000	10,000
<b>2</b>	<b>Direct Service Organisations</b>	<b>9,000</b>	<b>(11,000)</b>
2.1	<ul style="list-style-type: none"> <li>➤ DSO Grounds Maintenance - (£8k) Shortfall in income due to staff shortages. £17k Employee savings from vacant posts, (£5k) Additional agency cost to cover vacancies. £4k Variance on equipment purchases and (£4k) reduction in contracted works due to salary vacancies. £5k Other minor variations</li> <li>Year end - (£8k) Estimated impact of agency cover for cyclical works. Other minor variations (£3k). Note estimated salary savings for the year are reflected within salary savings</li> </ul>	9,000	(11,000)
<b>3</b>	<b>Housing (General Fund)</b>	<b>148,000</b>	<b>(64,000)</b>
3.1	<ul style="list-style-type: none"> <li>➤ Rent Allowances - £116k Additional income from Benefits Iman. £8k Income received to cover Capita expenditure relating to LA Data Sharing, £6k Income for Housing Benefit Reforms to cover transitional costs, £16k Income from Discretionary Housing Payments, £2k Minor Variances (all income will be either carried forward if unspent or repaid at year end)</li> <li>Year End - (£64k) Subsidy Impact - estimated reduction in income at month 9. This amount fluctuates in year.</li> </ul>	148,000	(64,000)
<b>4</b>	<b>Leisure &amp; Environment</b>	<b>182,000</b>	<b>177,500</b>
4.1	<ul style="list-style-type: none"> <li>➤ Cemeteries. £8k Salary underspend due to vacancies and reapportion of Head of Street Scene Services</li> <li>➤ Environmental Health - Current overspend for burial fees of destitute persons (£2k) and lower than expected income (£1k) are being offset by underspending on minor general expenditure budgets £3k &amp; computer consumables £2k. Also, £20k additional income has been received by an insurance company for future legal fees relating to the prosecution of Mallory Park Motorsports Ltd - this will be carried forward into next year if necessary to cover the relevant expenditure.</li> </ul>	8,000	0
4.2	<ul style="list-style-type: none"> <li>➤ Year end - Year end variance for burial fees of destitute persons (£2k) will be offset against a £2k forecast saving on computer consumables.</li> </ul>	22,000	0
4.3	<ul style="list-style-type: none"> <li>➤ Licensing - Current shortfall in income from Hackney vehicle licence fees (£4k) are being offset by minor under spends on general budget headings £5k.</li> <li>Year End - Due to a drop in demand for Hackney vehicle licence fees there is a forecast variance of (£5k) downturn in income.</li> </ul>	1,000	(5,000)
4.4	<ul style="list-style-type: none"> <li>➤ Pest Control - There are currently salary savings of £12k, leasing costs of £3k and hired services of £8k.</li> <li>Year End - We are forecasting £10k underspend on hired &amp; contracted services due to savings realised on spend with outsourced providers of pest control. Due to a vehicle transfer to housing, there is a forecast saving on leasing costs of £3k.</li> </ul>	23,000	13,000
4.5	<ul style="list-style-type: none"> <li>➤ Recycling - Current salary savings of £34k due to vacant posts. There are also agency savings of £15k, fuel savings of £5k, equipment purchase £3k, recycling improvements £5k and green waste disposal fees £8k.</li> <li>Year End - Following a detailed review, we are forecasting a number of year end savings including agency costs of £15k, computer equipment of £2k and fuel savings of £25k including savings achieved to date. With regard to recycling improvements we forecast a saving of £15k due to a cancellation of initiatives. There will also be a £6k saving on collection contracts together with a £10k saving on green waste disposal fees. The annual contribution of £1.5k to Leicestershire Partnership is no longer payable therefore realising a saving. Further savings forecasted include postage of £3k, cardboard &amp; plastic recycling in the amount of £5k, equipment purchase £3k and surplus distribution £2k.</li> </ul>	70,000	87,500
4.6	<ul style="list-style-type: none"> <li>➤ Refuse - Current underspending due to salary savings of £6k, general materials of £3k, postage £2k, leasing costs £3k and additional income of £5k.</li> <li>Year end - Current estimates indicate a postage savings of £2k, and agency £1k, and fuel savings of £13k.</li> </ul>	19,000	16,000
4.7	<ul style="list-style-type: none"> <li>➤ Sports Development - £11k underspend on salaries</li> <li>£6k Income received for Public Health for 2012/13 as debtor invoice was cancelled.</li> <li>Year End - £6k for Public Health</li> </ul>	17,000	6,000
4.8	<ul style="list-style-type: none"> <li>➤ Street Cleansing - The variance to date is due to an underspending on fuel £3k, leasing costs £4k and agency costs £5k.</li> <li>Year End - A full review on income expectations has indicated a revised figure of additional income of £24k, compared to £30k in November, due to the latest estimates in the increase in work on void properties. This revision will be covered by savings on leasing costs, £6k. There are also expected savings on other hired service costs of £3k, together with savings on on fuel of £7k and £8k on equipment purchases, barring any breakdowns.</li> </ul>	12,000	48,000
4.9	<ul style="list-style-type: none"> <li>➤ Waste Business Improvements - There is currently a £5k saving on salaries and £4k additional income. £1k other minor variations.</li> <li>Year End - It is currently forecast that an additional £12k income will be generated due to an increase in business. This forecast will be closely monitored for any adverse effects bad weather may have.</li> </ul>	10,000	12,000
<b>5</b>	<b>Planning</b>	<b>273,000</b>	<b>55,000</b>
5.1	<ul style="list-style-type: none"> <li>➤ Building Inspection - £10k underspend on salaries and car allowances, £3k underspend on minor supplies and services and £8k additional building planning and inspection fees received above budget.</li> <li>Year End - Building Control income forecast to be £16k above budget</li> </ul>	21,000	16,000
5.2	<ul style="list-style-type: none"> <li>➤ Car Parks - £29k additional income due to the delay of the Bus Station development, the Brunel Road and bus station car parks have remained open. £19k increased income in season ticket sales. (£20k) Contribution from BID may not realised, (£3) Other minor variations</li> <li>Year End - £35k Surplus car park income from pay and display, £13k income surplus for season tickets., (£20k) - potential loss of income from BID</li> </ul>	25,000	28,000

Forecasted year end variations		Variation To Date	Forecasted Yr End Variance
5.3	➤ Development Control - £6k underspending on salaries and £15k underspending on legal fees. £22k planning fee income received above budget due to two major applications. Year End - forecasted income to year end is currently projected to be on target.	43,000	0
5.4	➤ Economic Development - Currently an underspending on salaries (£3k). Year-end - Expenditure on the MIRA project is all RGF funded and therefore forecast outturns will net to £nil	3,000	0
5.5	➤ Highways - £5k additional income received for street naming and numbering. Also minor underspending currently on street furniture £1k & bus shelter maintenance £2k. Year End - forecast additional street naming and numbering income of £5k	8,000	5,000
5.6	➤ Industrial Estates - £1k Premises Insurance, £3k variance on utility costs for vacant properties, £8k additional rental income, £1k minor variances Year End - £1k saving on premises insurance, (£11k) Lower than anticipated recovery of Service charges on Industrial Estates due to turnover of units not being as anticipated, £5k Additional Rent on Industrial Units	13,000	(5,000)
5.7	➤ Markets - currently minor underspend on salaries overtime & standby £7k. Year end: A detailed review has indicated that there will be an income shortfall in the order of (£31k) due to lower than planned market activity over the course of the year, but a corresponding decrease in expenditure requirements of £31k, due to more efficient setting up processes, will ensure a year end break even position.	7,000	0
5.8	➤ Miscellaneous Properties - £15k additional rents, £2k additional service charges, (£2k) additional cost of cleaning communal areas at the Atkins, this is off set against additional Service Charges, £1k additional income for utility costs from tenants, £2k Variance on Atkins Metered Water, £3k Purchases & Provisions, £4k NNDR - underspend as a result of not having to pay NNDR on empty units, £3k minor variances Year End - £11k additional rent	24,000	11,000
5.9	➤ Planning Policy - £12k salaries underspending for post funded from HPDG - requires re-profiling. General underspending on consultancy fees £7k. LDF reserve underspent by £110k currently - see year end forecast. Year End Forecast - Several areas of spending are likely to be underspent at year end; Earl Shilton & Barwell SUE £55k, Site allocation & generic development £50k, Gypsy needs assessment £5k, Community Infrastructure Levy £4k & Earl Shilton Masterplan Growth Point £29k. These will be requested to be c/fwd in reserves for future spending forecasted in 2014/15.	129,000	0
6	<b>Support Services Holding A/c</b>	<b>63,000</b>	<b>7,500</b>
6.1	➤ Asset Management - £14k Variance on minor revenue works at the Leisure Centre. £8k Variance on works at the Parks. £14k Florence House Service Charge (£6k is due to credits being received for the adjustment of the 2012/13 account) - some of this underspend may still be required to cover dilapidation costs. £4k Minor variances Year End - £20k - Asset Maintenance savings on Leisure Centre and £2k on parks	40,000	22,000
6.2	➤ Communications - Year End (£3.5k) shared service for web support with Oadby & Wigston to finish in September	0	(3,500)
6.3	➤ Corporate Management - £15k Salaries - vacant posts, £4k Printing, £3k Minor Variances	22,000	0
6.4	➤ Council Offices - £7k Salaries. £20k Variance on Hinckley Hub budgets due to delay in moving into the property. (£90k) Variance in NNDR on properties - appeal currently being investigated. (£22k) Rent on Florence House will not be received as Swanswell moved out at the end of April. £14k Variance on electricity and £11k on gas. (£2k) Minor variances Year End - (£22k) rent will not be received from Swanswell as they moved out at the end of April. (£14k) NNDR on Middlefield Lane Depot - appeal currently being investigated	(62,000)	(36,000)
6.5	➤ Finance Support - We are currently showing a salary saving of £6k. There are various other variances with a net nil impact. Year end - There are no significant variances forecasted for year end at this stage.	6,000	0
6.6	➤ IT Support - £8k ICT Consultancy- refund received for work that was in dispute, £3k E-Payments maintenance saving, £6k LCC web partnership budget not required in year, £5k Previous year Google Style Search Engine invoice not received, £3k Additional income from adhoc work carried out for North West Leicestershire District Council, £3k Additional income from adhoc work carried out for Harborough District Council. Year End - IT Support - £8k ICT Consultancy- refund received for work that was in dispute, £3k E-Payments maintenance saving, £6k web partnership with LCC funded no longer needed for 13/14, £5k Google Style Search Engine Project Ended, £3k Additional income from adhoc work carried out for North West Leicestershire District Council, £3k Additional income from adhoc work carried out for Harborough District Council	28,000	28,000
6.7	➤ Legal & Admin - £2k Salaries overspend, £3k stationary underspend, £5k postage underspend. £19k Additional Legal Costs recovered - part of this may be required for forthcoming cases. £5k Minor variances, Year End £2k Stationary underspend, £5k postage underspend, £(10k) Additional s106 Legal costs	29,000	(3,000)
<b>Total (over)/under spend</b>		<b>799,000</b>	<b>271,000</b>
<b>Estimated Year end salary (over)/under spend</b>			<b>193,684</b>
<b>Forecasted year end saving</b>			<b>464,684</b>

Summary of Timing Differences in Variations

Monthly Outturn Report 1st April to 31st December 2013

Under spends/(Overspends) caused by timing differences

		£	£
Corporate Management	Audit Fees for 2013/14 not yet billed - Invoice is being prepared by PWC Delay in invoicing to recover LRIP costs	52,000 3,000	<b>55,000</b>
Council Tax/ NNDR	Quarter 3 contributions to be made to the Revenues & Benefits Partnership Delay in payment of contributions to the Revenues & Benefits Partnership, due to costs not yet having been incurred by the partnership Legal Costs Recovered to 31/12/13 - Journal entered in January Delay in receipt of Invoice for Audit Fees relating to Grant work - due before year end	105,000 7,000 (58,000) 4,000	<b>58,000</b>
Council Tax Support	Discretionary Fund income not yet received - County chased and income to be paid LCTS - Admin Grant - not yet received - County chased and income to be paid Quarter 3 contributions to be made to the Revenues & Benefits Partnership Delay in payment of contributions to the Revenues & Benefits Partnership, due to costs not yet having been incurred by the partnership Delay in incurring Discretionary Fund expenditure - any under spends will be carried forward as agreed by County Delay in receipt of Invoice for Audit Fees relating to Grant work	(22,000) (8,000) 67,000 4,000 29,000 14,000	<b>84,000</b>
General Grants	Budgets for Grants for Right to Bid & Right to Challenge to be reprofiled. Under-spends will be carried forward	13,000	<b>13,000</b>
Benefits Fraud	Quarter 3 contributions to be made to the Revenues & Benefits Partnership Delay in payment of contributions to the Revenues & Benefits Partnership, due to costs not yet having been incurred by the partnership	33,000 2,000	<b>35,000</b>
DSO Grounds Maintenance	Vehicle Hire Payments made to end of year budget to be reprofiled Vehicle Repair budget to be spent in February - budget to be reprofiled Fuel recharges not yet processed Materials to be purchased in February Misposting of Cemeteries Income corrected in January Grounds income relating to previous month posted in January	(12,000) 4,000 2,000 3,000 2,000 (2,000)	<b>(3,000)</b>
DSO Housing Repairs	Jobs awaiting completion Cost of materials and overheads to be recharged to jobs	(222,000) (429,000)	<b>(651,000)</b>
Rent Allowances	Outstanding Invoices for December Rent Allowances (Processed in January) Additional Subsidy income received (Reduced expenditure incurred to date) Quarter 3 contributions to be made to the Revenues & Benefits Partnership Delay in payment of contributions to the Revenues & Benefits Partnership, due to costs not yet having been incurred by the partnership Delay in receipt of Invoice for Audit Fees relating to Grant work	645,000 203,000 51,000 4,000 14,000	<b>917,000</b>
Cemeteries	Cemeteries Income misposted to Grounds Maintenance - corrected in January Grounds Maintenance works to be completed in February	(2,000) 3,000	<b>1,000</b>
Community Safety	Income received in advance for Community Safety partnerships	16,000	<b>16,000</b>
Parks	Utility Bill Only received up to October	3,000	<b>3,000</b>
Recycling	Fuel recharges yet to be performed this month - temporary timing difference	(15,000)	<b>(15,000)</b>
Refuse Collection	Fuel recharges yet to be performed this month - temporary timing difference	10,000	<b>10,000</b>
Sports Development	GP Referral funding received in advance Health & Wellbeing partnership funding received in advance (Note: Any funding received to support sport development is likely to be spent, but if there is delay in any of the funding not spent then budget will be requested to be c/fwd to 2014/15)	14,000 18,000	<b>32,000</b>
Street Cleansing	Fuel recharges yet to be performed this month - temporary timing difference Delay in processing street cleansing journal	5,000 (4,000)	<b>1,000</b>
Car Parks	Awaiting invoices for CPE costs incurred by other authorities Delay in recharging CPE costs Delay in processing street cleansing journal Income Budgets to be reprofiled	2,300 (2,300) 4,000 2,000	<b>6,000</b>

Industrial Estates	Delay in processing Service Charge for Industrial Units	(11,000)	(11,000)
Misc Property	Utility Invoices to tenants processed in January 14	(3,000)	(3,000)
Asset Management	Delay in Payment for works on Industrial Units Credit Notes for Florence House Service Charge adjustments re 2012/13 - Processed in January 14 Cleaning Contract for October & November 13 still outstanding	5,000 (6,000) 6,000	5,000
Council Offices	Outstanding accrual for annual rental Delay in Receipt of Invoice for Metered Water at the Hub & Jubilee Building Delay in setting up and paying of Maintenance contracts at the Hub - Awaiting final figures Rent from Tenants at Hub to March 14 - Processed in January 14 Service & Management Charge from Tenants at Hub to March 14 - Processed in January 14 Management Charge received ahead of costs being incurred, adjustment will be done following year end	4,000 10,000 11,000 (71,000) (79,000) 36,000	(89,000)
Finance Support	Awaiting invoice from O&WBC for shared services provided last year - accrual b/f Awaiting invoices from Internal Audit - CW Audit Awaiting invoices for upgrade carried out on Cashiers paye net. Other Minor variances	11,000 35,000 2,000 4,000	52,000
IT Support	WebSense Security Paid for 29/9/12 to 29/9/15 paid for in 2012/13 Credit Note Ledger Correction for Random Storm completed in January Computer Support/Infrastructure Upgrade Revenue Awaiting Citrix and Steria Invoices Computer Support/Members ICT - Awaiting further Line Rental Invoices Oadby & Wigston ICT Partnership ICT Business Support Ope/Computer Software Rental - Software AG invoice paid to Aug 2014 to accrue ICT Business Support Ope/Internet & Email Service - Awaiting Annual Invoice Awaiting Scanner Invoice for EDMS CT Business Support Ope/CRM Awaiting invoice from Idox Key Fob Recharges to be Completed in January Flexible Working Revenue/Internet & Email Service -Recharges for December to be completed In January Blaby DC ICT Partnership Melton BC ICT Partnership Telephone Holding Account/Telephone - Recharges for December to be completed In January	(3,000) 4,000 4,000 1,000 (1,000) (7,000) 5,000 3,000 2,000 (5,000) (2,000) 3,000 2,000 (4,000)	2,000
Legal/Administration	Annual Subscription for Online Library paid in advance to Aug 2014 Public Notices in Hinckley Times to be recharged to Planning in January Corporate Support Service/Computer Software - Awaiting Odox Invoice Photocopiers - Invoices for new copiers / printers - not yet received. Invoices for Corporate training costs not yet received Subscriptions - Recharges for 2013-14 to be completed in January Awaiting invoice for Shared Service employee costs from Chamwood BC for the period November to December Medical Fees and Publications recharge to service areas not yet processed for October to December	(7,000) (2,000) 3,000 2,000 11,000 1,000 2,000 (4,000)	6,000
Support Services	Support Services and Shared Revenue and Benefits element of timing difference	(172,436)	(172,436)
<b>TOTAL TIMING DIFFERENCES</b>			<b>351,564</b>



## DSO GROUND CARE SERVICES

### FINANCIAL POSITION AS AT 31 December 2013

	Budget to Date £	Actual to Date £	Variance £	Variance %
Total Employee Costs	442,430	421,107	21,323	4.8%
Transport	91,740	98,626	-6,886	-7.5%
Supplies and Services	88,473	81,022	7,451	8.4%
<b>Total Costs</b>	<b>622,643</b>	<b>600,754</b>	<b>21,889</b>	<b>3.5%</b>
External Income	-25,553	-19,792	-5,761	
Internal Income	-685,710	-688,301	2,591	0.4%
<b>Total Income</b>	<b>-711,263</b>	<b>-708,093</b>	<b>-3,170</b>	<b>0.4%</b>
<b>Position to Date</b>	<b>-88,620</b>	<b>-107,339</b>	<b>18,719</b>	<b>21.1%</b>
Central & Administration (see detail below)	106,144	98,107	8,037	7.6%
Capital Charges	13,569	13,568	2	
<b>Net Expenditure / (Income)</b>	<b>31,093</b>	<b>4,336</b>	<b>26,757</b>	<b>86.1%</b>

<u>Central &amp; Administration Charges</u>	Budget to Date £	Actual to Date £	Variance £
Depot Office Recharge	17,148	12,297.37	4,851
Accountancy Recharge	6,075	5,883.86	191
Contact Centre Recharge	23,381	20,948.18	2,433
Central Stationery Recharge	9	5.28	4
Reprographic Section Recharge	54	41.79	12
Central Postages Recharge	62	61.58	0
Central I.T. Recharge	9,873	9,787.87	85
IEG Recharge	1,052	1,346.50	-295
Chief Executive & Secretary Recharge	4,140	3,839.18	301
Creditors Management Recharge	5,372	5,446.69	-75
Debtor Management Recharge	377	319.44	58
Cashiers Department Recharge	83	82.06	1
Communication & Promotion Recharge	12,766	12,598.56	167
Human Resources Recharge	17,972	18,051.72	-80
Health & Safety Recharge	3,150	2,830.32	320
Performance and Scrutiny	4,630	4,566.79	63
	<b>106,144</b>	<b>98,107</b>	<b>8,037</b>

**Capital Programme Summary  
31st December 2013**

Description	Latest Budget £	Budget to Date £	Actual £	Variance £
<b>General Fund</b>				
Community Direction	10,647,718	2,731,938	1,531,922	1,200,015
Business, Contract and Streetscene Services	594,620	323,809	245,545	78,264
Corporate Direction	1,641,310	1,268,082	1,029,739	238,343
	<b>12,883,648</b>	<b>4,323,829</b>	<b>2,807,206</b>	<b>1,516,623</b>
<b>HRA</b>	<b>2,895,080</b>	<b>2,168,856</b>	<b>1,807,230</b>	<b>361,626</b>
<b>Grand Total</b>	<b>15,778,728</b>	<b>6,492,685</b>	<b>4,614,435</b>	<b>1,878,249</b>

31st December 2013  
Community Direction

Description	Latest Budget £	Budget to Date £	Actual £	Variance £
Leisure Centre	2,100,000	37,800	21,383	16,417 £2.050m to be reprofiled to next financial year
Carlton Rural Exception Site	55,000	55,000	55,000	0
<b>Major Works Grants</b>	<b>2,155,000</b>	<b>92,800</b>	<b>76,383</b>	<b>16,417</b>
Private Sector Leasing	130,000	97,500	53,581	43,919 Demand led budget. Currently £17k committed to date.
Disabled Facilities Grant	60,000	0	0	0
Grant to Home Improvement Agency	765,420	510,380	291,430	218,950 Budget to reduced to £633k. £269k currently committed. Budget no longer required. To be vired to fund Rural Broadband
Minor Works Grants	90,000	45,000	6,929	38,071 No further commitments to date. There may be a saving against this budget.
Green Deal Fuel Poverty	1,275,070	956,303	926,227	30,075 Currently £56k committed to date.
Green Deal Capital Fund	25,940	14,412	0	14,412 Work must be completed by year end and therefore no forecast variance expected
	<b>2,346,430</b>	<b>1,623,595</b>	<b>1,278,167</b>	<b>345,428</b>
Resurfacing Car Parks	18,240	0	0	0 Tenders received, works to commence in February
RGF - Primary Substation	5,366,150	715,000	88,663	626,337 Budget to be reprofiled
RGF - Site off A5	631,380	250,243	43,748	206,495 Budget to be reprofiled
Rural Broadband	58,820	0	0	0 Awaiting confirmation from LCC as to when money will be released
Borough Improvements	65,000	50,300	44,885	5,415 Budget committed
Shop Front Improvements Barwell	6,698	0	0	0 Discussions ongoing with hhop owners on when the fund is required.
	<b>6,146,288</b>	<b>1,015,543</b>	<b>177,373</b>	<b>838,170</b>
<b>Grand Total</b>	<b>10,647,718</b>	<b>2,731,938</b>	<b>1,531,922</b>	<b>1,200,015</b>
<b>Business, Contract and Streetscene Services</b>				
Richmond Park Play Area	137,360	123,026	107,781	15,245
Brodick Rd Woodland & Wildlife Area	1,470	1,470	1,400	70
Burbage Common	66,210	37,827	8,031	29,796 Work to be commenced ahead of year end depending on weather
Memorial Safety Programme	6,320	3,160	450	2,710
Parks - Major Works	30,000	14,997	1,850	13,147
Parish & Community Initiatives	101,760	71,319	50,267	21,052
Blue Recycling Bin project	0	0	0	0
Recycling Containers	88,000	66,010	69,766	-3,756 £12k committed to date
Roll on Roll Off Vehicle	6,000	6,000	6,000	0
Purchase of Fork Lift Truck	14,500	0	0	0 £14.5k committed to date
Refuse Collection Vehicle	75,000	0	0	0
Telescopic Handler	28,000	0	0	0
Recycling Banks	40,000	0	0	0
	<b>594,620</b>	<b>323,809</b>	<b>245,545</b>	<b>78,264</b>

31st December 2013  
Corporate Direction

Description	Latest Budget		Budget to Date		Actual		Variance	
	£		£		£		£	
Financial Systems	11,050		8,289		2,344		5,945	
WiFi - Hinckley Hub	13,900		13,900		11,428		2,472	
Asset Management	62,620		46,972		28,921		18,051	£33.7k to be carried forward for cemetery works. Delay to to capacity issues
Enhancement Works								
Council Office Relocation	718,680		682,417		621,102		61,315	Balance to be carried forward to yr14/15 to complete essential masonry and roofing repairs at Ashby Road Cemetery.
Depot Relocation	114,440		105,284		91,533		13,751	
Florence House - Dilapidations	100,000		70,000		3,315		66,685	Payment made in January . £15k saving
Partner Area Furniture	48,000		48,000		0		48,000	Payment processed in January
Argents Mead Demolition	199,750		45,578		52,357		-6,779	Committed Demolition works period 03/02/14 - 09/05/14
Depot Demolition	90,010		0		0		0	Committed Demolition works period 17/02/14 - 25/04/14
Hinckley Hub - Stamp Duty	165,550		165,550		165,549		1	
	<b>1,524,000</b>		<b>1,185,990</b>		<b>976,549</b>		<b>209,441</b>	
Channel Strategy	23,600		11,800		16,800		-5,000	
General Renewal - Extensions	69,000		51,756		17,531		34,225	Delay due to move to Hub.
Rolling Server Review							0	
	<b>92,600</b>		<b>63,556</b>		<b>34,331</b>		<b>29,225</b>	
Transformation	3,110		2,333		4,459		-2,126	Overall project overspend of £.1k due to additional back scanning
Mobile Web	21,600		16,203		14,400		1,803	
	<b>24,710</b>		<b>18,536</b>		<b>18,859</b>		<b>-323</b>	
	<b>1,641,310</b>		<b>1,268,082</b>		<b>1,029,739</b>		<b>238,343</b>	

31st December 2013  
HRA

Description	Latest Budget	Budget to Date	Actual	Variance To Date	Yr End Savings	Revised Outturn	Trading deficit	Estimated Outturn	Year end Variance
	£	£	£	£	£	£	£	£	£
Adaptation Of Dwellings	288,000	216,029	191,353	24,676	0	288,000	320	288,320	320
Major Void Enhancements	780,000	585,083	562,952	22,131	0	780,000	135,636	915,636	135,636
Programmed Enhancements	320,000	240,061	114,010	126,051	15,000	305,000	40,248	345,248	25,248
Electrical Testing/Upgrading	320,000	240,032	263,078	(23,046)	0	320,000		320,000	0
Windows : Single to Double Glazing	20,000	15,002	6,877	8,125	10,000	10,000		10,000	(10,000)
Re-Roofing	63,000	47,259	22,578	24,681	20,000	43,000		43,000	(20,000)
Kitchen Upgrades	560,890	420,723	334,108	86,615	0	560,890	71,755	632,645	71,755
Low maintenance doors	32,000	24,002	21,042	2,960	5,000	27,000		27,000	(5,000)
Boiler Replacement	350,160	262,653	195,986	66,667	70,000	280,160	24	280,184	(69,976)
Housing Repairs Capital Works	2,734,050	2,050,844	1,711,984	338,860	120,000	2,614,050	247,982	2,862,032	127,982
Housing Repairs Software System	37,210	27,912	14,500	13,412		0		0	
Housing Repairs	2,771,260	2,078,756	1,726,484	352,272	120,000	2,614,050	247,982	2,862,032	127,982
Orchard System Upgrade	103,820	82,100	68,213	13,887		103,820		103,820	0
Tenant Led Community Projects	20,000	8,000	12,533	(4,533)		20,000		20,000	0
<b>Total</b>	<b>2,895,080</b>	<b>2,168,856</b>	<b>1,807,230</b>	<b>361,626</b>	<b>120,000</b>	<b>2,737,870</b>	<b>247,982</b>	<b>2,985,852</b>	<b>127,982</b>

Estimated Outturn figures allow for underspends and under recovery of internal overheads

Project to be completed in the next financial

	2013/14 BUDGET to Dec 13 £	2012/13 ACTUAL to Dec 13 £	VARIANCE to Dec 13 £	TIMING	VARIANCE Excl TIMING	2013/14 LATEST ESTIMATE £	F'CASTED OUTTURN	F'CASTED VARIATION TO YEAR END	REF
<b>SUMMARY HOUSING REVENUE ACCOUNT</b>									
<b>INCOME</b>									
Dwelling Rents	(9,172,950)	(9,103,726)	(69,224)		(69,224)	(12,230,600)	(12,190,600)	(40,000)	1
Non Dwelling Rents (garages & land)	(58,792)	(57,730)	(1,063)		(1,063)	(75,890)	(75,890)		
Contributions to Expenditure	(12,257)	(12,258)	1		1	(16,340)	(16,340)		
	<b>(9,243,999)</b>	<b>(9,173,714)</b>	<b>(70,285)</b>		<b>(70,285)</b>	<b>(12,322,830)</b>	<b>(12,282,830)</b>	<b>(40,000)</b>	
<b>EXPENDITURE</b>									
Supervision & Management (General)	1,204,325	1,150,230	54,095	30,000	24,095	1,790,520	1,771,520	19,000	2
Supervision & Management (Special)	467,883	254,470	213,413	120,000	93,413	643,235	538,235	105,000	3
Contribution to Housing Repairs A/C	2,274,302	2,273,994	308		308	3,032,000	3,032,000		
Depreciation (Item 8 Debit)	2,225,930	2,225,633	298		298	2,967,510	2,967,510		
Capital Charges : Debt Management	12,932	2,708	10,224	10,000	224	17,240	17,240		4
Increase in Provision for Bad Debts	-	-	-		-	110,500	110,500		
Interest on Borrowing	1,043,900	1,043,900	0		0	2,118,370	2,118,370		
	<b>7,229,272</b>	<b>6,950,934</b>	<b>278,338</b>	<b>160,000</b>	<b>118,338</b>	<b>10,679,375</b>	<b>10,555,375</b>	<b>124,000</b>	
<b>Net (Income)/Cost of Services</b>	<b>(2,014,727)</b>	<b>(2,222,779)</b>	<b>208,052</b>	<b>160,000</b>	<b>48,052</b>	<b>(1,643,455)</b>	<b>(1,727,455)</b>	<b>84,000</b>	
Transfer from Major Repairs Reserve	(638,170)	(638,082)	(88)		(88)	(850,780)	(850,780)		
Transfer from Unapplied Grants & Contribution Reserve	(16,669)	(25,000)	8,331		-	(25,000)	(25,000)		
Interest Receivable	-	-	-		-	(10,850)	(10,850)		
IAS19 Adjustment	-	-	-		-	(20,650)	(20,650)		
Accumulated Absences	-	20,459	(20,459)	(20,459)	-	-	-		5
<b>Net Operating (Income)/Cost</b>	<b>(2,669,566)</b>	<b>(2,865,402)</b>	<b>195,836</b>	<b>139,541</b>	<b>47,964</b>	<b>(2,550,735)</b>	<b>(2,634,735)</b>	<b>84,000</b>	
<b>CONTRIBUTIONS</b>									
Contribution to Piper Alarm Reserve	-	-	-		-	10,400	10,400		
Contribution to Pension Reserve	-	-	-		-	42,030	42,030		
Contribution to Repayment Reserve	-	-	-		-	1,796,893	1,796,893		
Transfer to Regeneration Reserve	-	-	-		-	1,900,000	1,900,000		
Contributions from Earmarked Reserve	(11,575)	(11,575)	-		-	(11,575)	(11,575)		
<b>(Surplus) / Deficit</b>	<b>(2,669,566)</b>	<b>(2,876,977)</b>	<b>195,836</b>	<b>139,541</b>	<b>47,964</b>	<b>1,187,013</b>	<b>1,103,013</b>	<b>84,000</b>	

(84,000)

	TIMING	VARIANCE	VARIANCE AT YEAR END	REF
	£000's	£000's	£000's	
<b>Explanations for Variances</b>				
<b>Income</b>				
The cash collection rate on rent due is lower than expected and this is producing the current variance to date of £69k. Although part of this variance can be explained by a temporary dip in collection due to the time of year, it is currently predicted that there will be an income shortfall of £40k at year end.		(69)	(40)	1
<b>Expenditure</b>				
See next page for Supervision and Management variances	30	24	19	2
See next page for Supervision and Management variances	120	93	105	3
Debtors Support Service costs - budget to be reprofiled	10			4
Accumulated Absence costs reversed at yr end	(20)			5
	<b>140</b>	<b>48</b>	<b>84</b>	

Housing Revenue Account

	2013/14 ORIGINAL ESTIMATE £	2013/14 LATEST ESTIMATE £	2013/14 BUDGET to Dec 13 £	2012/13 ACTUAL to Dec 13 £	VARIANCE to Dec 13 £	TIMING	VARIANCE Excl TIMING	F'CASTED OUTTURN	F'CASTED VARIATION TO YEAR END	REF
<b>SUPERVISION &amp; MANAGEMENT (GENERAL)</b>										
	<b>BUDGET BOOK</b>									
Employees	628,030	631,790	467,354	456,877	10,477	-	10,477	618,790	13,000	2.1
Premises Related Expenditure	89,480	89,480	71,860	104,117	(32,257)	(20,000)	(12,257)	99,480	(10,000)	2.2
Transport Related Expenditure	19,200	19,200	14,403	14,258	145	-	145	19,200	-	
Supplies & Services	147,010	221,498	189,528	143,039	26,489	15,000	11,489	221,498	-	2.3
Central & Administrative Expenses	884,380	884,380	514,870	479,655	35,215	35,000	215	884,380	-	2.4
<b>Gross Expenditure</b>	<b>1,768,100</b>	<b>1,846,348</b>	<b>1,238,015</b>	<b>1,197,946</b>	<b>40,069</b>	<b>30,000</b>	<b>10,069</b>	<b>1,843,348</b>	<b>3,000</b>	
<b>Revenue Income</b>	<b>(46,140)</b>	<b>(55,828)</b>	<b>(33,690)</b>	<b>(47,715)</b>	<b>14,025</b>	<b>-</b>	<b>14,025</b>	<b>(71,828)</b>	<b>16,000</b>	<b>2.5</b>
<b>Net Expenditure to HRA</b>	<b>1,721,960</b>	<b>1,790,520</b>	<b>1,204,325</b>	<b>1,150,230</b>	<b>54,095</b>	<b>30,000</b>	<b>24,095</b>	<b>1,771,520</b>	<b>19,000</b>	
<b>SUPERVISION &amp; MANAGEMENT (SPECIAL)</b>										
Employees	596,660	616,110	446,572	393,212	53,360	-	53,360	541,110	75,000	3.1
Premises Related Expenditure	398,490	398,490	302,335	234,121	68,214	68,000	214	398,490	-	3.2
Transport Related Expenditure	11,260	11,260	8,461	8,184	277	-	277	11,260	-	
Supplies & Services	133,960	168,385	122,770	104,571	18,199	9,000	9,199	168,385	-	3.3
Central & Administrative Expenses	132,250	132,250	99,291	93,522	5,769	5,000	769	132,250	-	3.4
<b>Gross Expenditure</b>	<b>1,272,620</b>	<b>1,326,495</b>	<b>979,429</b>	<b>833,611</b>	<b>145,818</b>	<b>82,000</b>	<b>63,818</b>	<b>1,251,495</b>	<b>75,000</b>	
Revenue Income	(629,340)	(629,340)	(471,102)	(538,695)	67,593	38,000	29,593	(659,340)	30,000	3.5
Recharges	(53,920)	(53,920)	(40,444)	(40,446)	2	-	2	(53,920)	-	
<b>Total Income</b>	<b>(683,260)</b>	<b>(683,260)</b>	<b>(511,546)</b>	<b>(579,141)</b>	<b>67,595</b>	<b>38,000</b>	<b>29,595</b>	<b>(713,260)</b>	<b>30,000</b>	
<b>Net Expenditure to HRA</b>	<b>589,360</b>	<b>643,235</b>	<b>467,883</b>	<b>254,470</b>	<b>213,413</b>	<b>120,000</b>	<b>93,413</b>	<b>538,235</b>	<b>105,000</b>	

Explanations for Variances

	TIMING £000's	VARIANCE £000's	VARIANCE AT YEAR END	REF
<b>SUPERVISION &amp; MANAGEMENT (GENERAL)</b>				
<b>Employees</b>				
Vacant posts and Holiday Pay accounting adjustment reversal.	0	10	13	2.1
<b>Premises Related Expenditure</b>				
At the beginning of the financial year, the Authority prepay Council Tax on all empty/void properties. During the year, as these houses become occupied, and payments are made, they are offset against this liability. Due to Welfare Reform changes to council tax (whereby no discount will be given for empty properties) there will be a forecasted budget pressure of £10k for which a supplementary budget will be requested.	-20	-12	-10	2.2
<b>Supplies &amp; Services</b>				
Audit fees budget to be reprofiled for £12k & Tenancy Fraud £3k. Current underspending on Choice Based Lettings but this is planned to be spent before year end.	15	11	-	2.3
<b>Central &amp; Admin Expenses</b>				
All central & admin recharge budgets are evenly profiled over the financial year. At this point, charges relating to council offices etc have not been fully allocated, therefore while current recharges are under budget, no forecast variance is expected.	35	0	-	2.4
<b>Revenue Income</b>				
Recharge to NWLDC for Phases 1 & 2 for Older Person Housing Review £16k.	0	14	16	2.5
	<b>30</b>	<b>23</b>	<b>19</b>	
<b>SUPERVISION &amp; MANAGEMENT (SPECIAL)</b>				
<b>Employees</b>				
Vacant posts and Holiday Pay accounting adjustment reversal.	0	53	75	3.1
<b>Premises Related Expenditure</b>				
Gas and Electric Bills - A mixture of timing issues from invoices on the ledger being to September 2013 to meter readings not being updated until October 2013. In addition to this some properties have received credits.	68	0	-	3.2
<b>Supplies &amp; Services</b>				
Carry forward budget to be reprofiled for £9k. Current underspending on equipment purchases & maintenance but this is planned to be spent before year end.	9	9	-	3.3
<b>Central &amp; Admin Expenses</b>				
All central & admin recharge budgets are evenly profiled over the financial year. At this point, charges relating to council offices etc have not been fully allocated, therefore while current recharges are under budget, no forecast variance is expected.	5	0	-	3.4
<b>Revenue Income</b>				
There is an additional £30k Supporting People grant allocation from Leicestershire CC. The grant income budget has received 10 payments in 9 months. Therefore, an income in advance timing difference has been generated of £34k. Also due to additional promotional work at Groby Community Centre, venue hire has yielded additional income against profile of £4k.	38	30	30	3.5
	<b>120</b>	<b>92</b>	<b>105</b>	

Housing Revenue Account

HOUSING REPAIRS ACCOUNT	2013/14 ORIGINAL BUDGET £	2013/14 LATEST BUDGET £	2013/14 BUDGET to Dec 13 £	2012/13 ACTUAL to Dec 13 £	VARIANCE to Dec 13 £	TIMING	VARIANCE Excl TIMING	2013/14 LATEST ESTIMATE £	F'CASTED OUTTURN	F'CASTED VARIATION TO YEAR END	REF
<b>Administration</b>	<b>BUDGET BOOK</b>										
Employee Costs	310,120	310,120	222,941	152,504	70,437	-	70,437	309,060	229,060	80,000	2.1
Transport Related Expenditure	8,140	8,140	6,106	2,826	3,280	-	3,280	8,140	6,140	2,000	2.2
Supplies & Services	143,340	143,340	103,482	84,391	19,091	(6,000)	25,091	143,340	104,340	39,000	2.3
Central Administrative Expenses	283,220	283,220	212,459	185,420	27,039	27,039	-	283,220	278,220	5,000	2.4
<b>Total Housing Repairs Administration</b>	<b>744,820</b>	<b>744,820</b>	<b>544,988</b>	<b>425,142</b>	<b>119,846</b>	<b>21,039</b>	<b>98,807</b>	<b>743,760</b>	<b>617,760</b>	<b>126,000</b>	
<b>Programmed Repairs</b> (Major Works" e.g. Central Heating Service)	<b>555,410</b>	<b>555,410</b>	<b>386,671</b>	<b>365,219</b>	<b>21,452</b>	<b>18,000</b>	<b>3,452</b>	<b>555,410</b>	<b>543,410</b>	<b>12,000</b>	<b>2.5</b>
<b>Responsive Repairs</b>	<b>1,058,655</b>	<b>1,058,655</b>	<b>784,081</b>	<b>485,048</b>	<b>299,033</b>	<b>299,000</b>	<b>33</b>	<b>1,048,655</b>	<b>1,186,655</b>	<b>(138,000)</b>	<b>2.6</b>
<b>GROSS EXPENDITURE</b>	<b>2,358,885</b>	<b>2,358,885</b>	<b>1,715,740</b>	<b>1,275,408</b>	<b>440,332</b>	<b>338,039</b>	<b>102,292</b>	<b>2,347,825</b>	<b>2,347,825</b>	<b>-</b>	
Contribution from HRA	(3,032,000)	(3,032,000)	(2,274,302)	(2,273,994)	308	-	308	(3,032,000)	(3,032,000)	-	-
Interest on Cash Balances	(2,480)	(2,480)	-	-	-	-	-	(2,480)	(2,480)	-	-
Interest on Borrowing	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
IAS19 Adjustment	(4,950)	(4,950)	-	4,313	4,313	4,313	-	(4,950)	(4,950)	-	-
Accumulated Absences	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>(3,039,430)</b>	<b>(3,039,430)</b>	<b>(2,274,302)</b>	<b>(2,269,681)</b>	<b>4,621</b>	<b>4,313</b>	<b>308</b>	<b>(3,039,430)</b>	<b>(3,039,430)</b>	<b>-</b>	
Contribution to HRA Reserves	693,578	693,578	-	-	-	-	-	693,578	693,578	-	-
Opt in Cont to Pension Reserve	3,200	3,200	-	-	-	-	-	3,200	3,200	-	-
<b>NET EXPENDITURE / (INCOME)</b>	<b>16,233</b>	<b>16,233</b>	<b>(558,562)</b>	<b>(994,273)</b>	<b>444,953</b>	<b>342,352</b>	<b>102,600</b>	<b>5,173</b>	<b>5,173</b>	<b>-</b>	

Check to Budget Book Net Expenditure

Explanations for Variances	TIMING £000's	VARIANCE £000's	VARIANCE AT YEAR END £000's	REF
<b>Employee Costs</b>				
Savings due to vacant posts	-	70	80	2.1
<b>Transport Costs</b>				
Estimated car allowance savings		3	2	2.2
<b>Supplies and Services</b>				
Software Invoices paid in advance	(6)			
Consultancy Fee savings		24		
£29k Savings in consultancy costs, £10k legal Fee saving			39	2.3
<b>Central &amp; Administrative Expenses</b>				
All central & admin recharge budgets are evenly profiled over the financial year.				
Estimated saving for central admin recharges	27	-	5	2.4
<b>Programmed Repairs</b>				
External Painting works to be processed in January				
Year end saving in external painting due to adverse weather in December	18	-	12	2.5
<b>Responsive Repairs</b>				
Works in progress awaiting completion in Orchard	100	-		
Allocation of overheads	199	-		
Estimated under recovery of overheads			(138)	2.6