

Key Decision Required:	Yes	In the Forward Plan:	Yes
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**CABINET
13 JUNE 2012**

REPORT OF FINANCE AND ASSET MANAGEMENT PORTFOLIO HOLDER

A.1 FINANCIAL OUTTURN 2011/12
(Report prepared by Accountancy)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To provide Cabinet with an overview of the financial outturn for the year 2011/12 and seek approval for:

- Revenue and capital commitments to be carried forward to 2012/13.
- Funding of the 2011/12 capital programme.
- The reserves position at the end of 2011/12.
- The allocation of the overall general fund variance for the year.
- The updated 5-Year Capital Programme for 2012/13 to 2016/17 and associated funding.

EXECUTIVE SUMMARY

Following the completion of the comprehensive end of year processes, the financial outturn position for 2011/12 has been prepared across the various areas of the Council's accounts with a summary of the position as follows:

TABLE A – Summary by Key Areas of the Budget

Key Area	Budgeted Outturn Position £m	Actual Outturn Position £m	Variance £m
General Fund Revenue and the Capital Programme (after carryforwards)			
General Fund Revenue	18.670	17.977	(0.693)
Capital Programme	7.328	7.258	(0.070)
RESERVES			
Earmarked Reserves (excluding commitments reserves) – total at 31 March 2012	4.077	4.796	0.719
Earmarked Commitment Reserves - total at 31 March 2012	0.201	8.809	8.608
Uncommitted Reserves – Total at 31 March 2012	4.000	4.000	0
TOTAL RESERVES	8.278	17.605	9.327

OTHER KEY AREAS			
Collection Fund (TDC Element)	0.080	0.233	0.153

General Fund

The final outturn position for the General Fund revenue account after taking into account carryforwards to 2012/13 and other adjustments is a net variance of **£0.693m**.

Members are asked to consider how they wish to allocate this variance amount for the year in the context of the current economic climate and the on-going and difficult public sector funding environment the Council is faced with along with delivering the improvements that members wish to see in the district.

Capital Programme

The year end variance position for the Capital Programme for 2011/12 is **£0.070m**, after taking into account carryforwards of **£2.875m**. **£0.974m** of the carried forward amount relates to the revenue contributions originally budgeted for in 2011/12.

In respect of the capital programme for 2012/13, one adjustment has been made since Council approved the budgets in February 2012, which is due to the confirmation of the revised Disabled Facilities Grant amount for the year.

Reserves

The Council's overall reserves at 31 March 2012 total **£17.605m**. However **£13.605m** is in respect of earmarked reserves which relate to future years commitments. The balance of **£4.000m** is the level of uncommitted reserves which includes a working balance requirement of **£1.600m**. This level of uncommitted reserves matches that approved within the Financial Strategy process.

Housing Revenue Account

The outturn position on the Housing Revenue Account shows a surplus of **£0.475m**, which is greater than the budgeted surplus for the year of **£0.379m**. After taking this into account the level of HRA balances at 31 March 2012 is **£5.830m**.

Collection Fund

The Council's share of the surplus for the year is **£0.233m**. This will be taken into account in the budget setting process for 2013/14.

Review of the Outturn for 2011/12

The imperative to find savings and reduce the net budget has meant that all services across the Council have been striving to reduce spending and identify efficiencies. There is no doubt that this approach has continued to have a significant impact on the level of expenditure and therefore the overall position for 2011/12. Although a number of budgets have already been reduced on an on-going basis the opportunity will be taken to further review budgets in light of the outturn position to inform the Financial Strategy for 2013/14.

Pension Adjustments

Figures have been received from the pension fund actuary for inclusion in the outturn position. As a whole these do not affect the actual cash contribution to the fund but are required as part of wider accounting purposes. Discussions remain on-going with the actuary via Essex County

Council with the aim of finalising the figures as they do not currently reflect all relevant retirements during the year. The expectation is that the figures may need amending but this will not affect the overall outturn position of **£0.693m** highlighted above. A delegation is included in the recommendations should the need arise to formally adjust the associated amounts.

RECOMMENDATION(S)

- (a) That Cabinet notes the financial outturn position for 2011/12 as set out in this report and the appendices.**
- (b) That Cabinet determines how it wishes to allocate the £0.693m General Fund net variance for 2011/12.**
- (c) That Cabinet approves the Revenue Commitments of £7.970m to be carried forward from 2011/12 to 2012/13 as set out in Appendix A of this report.**
- (d) That Cabinet approves the financing of capital expenditure for 2011/12 as detailed in Appendix E**
- (e) That subject to (d), Cabinet approves the capital budgets of £2.875m to be carried forward from 2011/12 to 2012/13 and the associated carry forward of the revenue contribution to capital of £0.974m.**
- (f) That Cabinet approves the updated 5 year capital programme and associated financing as set out in Appendix G**
- (g) That Cabinet approves the movement in uncommitted and earmarked reserves for 2011/12 set out in Appendix F and any amendments arising from recommendation (b) above.**
- (h) That Cabinet approves the movement on HRA balances for 2011/12 including the Housing Repairs Commitment as set out within Appendix D**
- (i) That subject to the finalisation of pension adjustments required for the year, that any further changes are delegated to the Head of Resource Management in consultation with the Finance and Asset Management Portfolio Holder.**

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

Careful planning to ensure financial stability underpins the Council's capacity to deliver against its priorities. Both the capital and revenue budgets of the authority are prepared and monitored with the aim of supporting key objectives. The outturn position reflects this process and supports the successful financial planning process.

FINANCE, OTHER RESOURCES AND RISK

Finance and other resources

The main financial implications for each section of the Council's accounts are as set out in this report.

Risk

There are no direct risks associated with the outturn position although the ability to fund future financial forecasts is recognised as a strategic risk to support the achievement of financial

resilience of the Council in both the short and long term.

LEGAL

The Council is legally required to calculate a Council Tax requirement each financial year. Within this framework is the requirement to monitor and report accordingly on the financial position of the authority against this requirement.

The outturn position set out in this report and the actions proposed are within the Council's powers and reflect the statutory requirements and responsibilities of the Council in the preparation of its accounts.

OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected / Consultation/Public Engagement.

Although there are no direct equality and diversity issues, the overall Financial Strategy and budget process aims to recognise any such issues where appropriate within the Council's wider Financial Framework.

PART 3 – SUPPORTING INFORMATION

BACKGROUND

The financial outturn for 2011/12 forms the basis of the information included in the Council's Statement of Accounts which will be published 'Subject to Audit' by the end of June 2012. The external audit of the Statement of Accounts is required by legislation to be completed by the end of September 2012.

Details around specific items such as Revenue, Capital, Reserves and Carryforwards are set out in the following separate sections of the report along with the Appendices.

SUMMARY REVENUE OUTTURN POSITION FOR 2011/12 AND CARRYFORWARDS

The following table sets out a summarised position for 2011/12 including carryforwards:

TABLE B – General Fund Revenue Variance and Carryforwards

ITEM	2011/12	
	£m	£m
Variance for the year (before carry forward requests)		(10.020)
Net Movement in Earmarked Reserves (excluding 2011/12 carry forward requests)		0.383

Carry Forward Requests		
<ul style="list-style-type: none"> • Capital - Revenue financing of capital projects yet to be completed and paid for 	0.974	
<ul style="list-style-type: none"> • Revenue - Financing associated with revenue activity yet to be completed and paid for 	7.970	
TOTAL CARRYFORWARD REQUESTS		8.944
Net variance for the Year after Carry Forward Requests		(0.693)

Carryforwards

It is recognised that due to the size, nature and lead-in times of some schemes, expenditure can span financial years with some schemes not completed by the 31 March in any one year. Therefore commitments for goods and services are likely to remain outstanding at the 31 March, examples of which include uncompleted work that the Council has a contractual obligation against or the project is either currently underway or will be started shortly with payment dates or trigger points within the process yet to be reached, finalised and paid.

Subject to the approval of the carry forward requests, payments will become due as work is progressed during 2012/13.

Details of the General Fund Revenue Carryforward requests are set out below and in **Appendix A** with capital items included within the capital section further on in this report.

Revenue Contributions to Capital Programme - £0.974m

The 2011/12 capital programme budgeted for a revenue contribution of **£1.175m** to support the overall funding of the General Fund programme. A more detailed analysis of the capital programme for 2011/12 is given in a separate section further on in this report.

As previously mentioned, the size and nature of the capital schemes and the associated impact this has on the timing of the projects, has resulted in a reduced revenue contribution being required in 2011/12. However, the requested carryforward amount has been identified as being required to match expenditure on schemes as they progress in 2012/13.

Other Revenue Items - £7.970m

Although projects and activities can span financial years, requests for carry forwards are considered against specific criteria and those set out in **Appendix A** have been included on this basis.

The most significant items are summarised by Department as follows:

RESOURCE MANAGEMENT

- **Coast Protection and Enhancement Fund - £3.000m**

This one-off budget was established in 2011/12 as part of the budget setting process and is requested to be carried forward to support the delivery of various projects in 2012/13 and beyond.

- **Fit for Purpose Budget - £1.235m**
Commitments against this budget will continue in 2012/13 as the reorganisation and fundamental service reviews are undertaken and finalised, therefore it is necessary for the budget to be carried forward to support the transformational work that remains on-going.
- **Contingency Budget - £0.611m**
Similarly to the Fit for Purpose budget, this budget is requested to be carried forward to continue to provide an adequate 'buffer' against unexpected costs in 2012/13 and beyond.
- **Benefit and NNDR Grants - £0.492m**
Various grants have been received from the Government to support various changes and burdens around benefits and NNDR with the amounts requested to be carried forward to continue to provide a budget to respond to the on-going changes expected in 2012/13 beyond.
- **New Homes Bonus - £0.337m**
This relates to the grant amounts that are receivable under the Government's New Homes Bonus scheme with projects and initiatives to be considered in 2012/13.

CORPORATE SERVICES

- **Big Society Initiative- £0.371m**
This initiative is in its second year with the amount requested to support further schemes and projects in 2012/13.
- **Families with Complex Needs Project - £0.146m**
This project is supported by grant funding from ECC and the NEE-PCT and will be utilised in 2012/13 to implement the project which is currently subject to tender to find a partner to deliver this pilot scheme.
- **Regeneration Projects - £0.091m**
This budget was implemented to support regeneration projects as part of the money returned by Tendring Regeneration Ltd. This will be used to support relevant projects from 2012/13.

PUBLIC EXPERIENCE

- **Parking Initiatives - £0.100m**
A number of projects to utilise this one-off funding will be investigated in 2012/13.

PLANNING

- **Local Plan - £0.515m**
Similarly to previous years, as this project is not year specific and spans a number of years it is necessary to review and carry forward the necessary elements of the budget to meet expenditure commitments as they arise in delivering the overall project.
- **Planning Improvement Budgets - £0.108m**
This budget was set up to support improvements in the planning service and is requested to be carried forward to continue this on-going process in 2012/13.

Various Other Items - £0.964m

There are a number of smaller items with further details set out in **Appendix A**.

GENERAL FUND OUTTURN 2011/12 – DETAILED ANALYSIS

The following table sets out a summary of the outturn position after taking into account the carryforward requests mentioned above.

A Portfolio / Committee and Departmental analysis, including further comments against variances for direct expenditure and income for the year is set out in more detail in **Appendices B and C**.

TABLE C - Summary of General Fund Revenue Account Outturn 2011/12

General Fund 2011/12	Budget	Outturn	Variance
	£m	£m	£m
Total net expenditure for Portfolio and Committee budgets	22.623	13.666	(8.957)
<i>Financing Items:</i>			
Capital Investment	1.175	0.195	(0.980)
Financing Items	3.398	3.315	(0.083)
Net expenditure before use of reserves	27.196	17.176	(10.020)
Transfers to / (from) Reserves	(8.526)	0.801	9.327
Net Total	18.670	17.977	(0.693)

Although the overall net budget has not changed from that reported to Council on 7 February 2012, there will be some individual portfolio changes due to a number of virements that have taken place for the period up to the 31 March 2012.

Members will need to determine how they wish to allocate the net variance of **£0.693m** in the context of the continuing and challenging financial environment faced by the Council.

The variance figure (after carryforwards) shown in the table above reflects a number of issues such as those reported as part of the Corporate Budget Monitoring process during 2011/12 along with a number of adjustments which have been finalised as part of the usual year end processes and / or based on revised or up to date information. There are also a number of smaller net variances that although individually relatively minor, on aggregation contribute to the overall outturn position.

It is important to note that grants received for the year, such as Housing Benefit Subsidy, that are included in the above remain subject to audit during 2012/13 although historically any subsequent changes have been relatively minor.

Explanations for significant items within the overall variance of **£0.693m** are set out below:

Expenditure less than the budget

- **ALL DEPARTMENTS – Employee Expenses – £0.635m**
This is the overall year end position against employee related budgets which are predominantly salaries, national insurance and pension contributions. This position broadly reflects the various vacancies currently being held whilst the wider Fundamental Service Review (FSR) process is in progress. Therefore this outturn position does not necessarily reflect a level of on-going savings as these will emerge and be confirmed as part of the FSR's that will inform the Financial Strategy process for 2013/14.
- **RESOURCE MANAGEMENT - Career Track Learners - £0.048m**
The above position reflects lower than anticipated expenditure associated with career track learners following a review during the year along with an associated reduction in external income that supports this initiative.
- **RESOURCE MANAGEMENT – Legal Expenses - £0.049m**
There are variances primarily against books and periodicals and external legal fees which reflects reduced reliance on external advice and support where this can be delivered in-house.
- **RESOURCE MANAGEMENT – Insurance Budgets - £0.066m**
There are a number of one-off savings against insurance budgets as risk and insurance activities and initiatives have been deferred until 2012/13 to tie in with the on-going fundamental service review process.
- **LIFE OPPORTUNITIES – Homelessness - £0.116m**
This position reflects lower than anticipated homelessness costs reflecting the proactive approach to prevention whilst also utilising the various options and initiatives to meet the Council's homelessness responsibilities which in turn reduced the need to use the expensive alternative of Bed and Breakfast accommodation.

Income less than the Budget

There are a number of income budgets that have remained behind profile at the end of the year, primarily reflecting the challenging economic climate both nationally and locally. A number of areas have been highlighted via the Corporate Budget Monitoring Reports with others emerging over the last quarter of the year.

- **LIFE OPPORTUNITIES – Leisure and Sports Facilities Income - £0.311m**
As highlighted during the year as part of the Corporate Budget Monitoring reports, various leisure and sports facilities have experienced reduced income over the course of the year.

As part of a managed response, expenditure has remained under constant review to limit as far as possible areas of expenditure with the aim of offsetting as far as possible the overall net position. At the end of the year reduced spend in excess of **£0.060m** (excluding employee related budgets) has been achieved elsewhere within the leisure budgets to support this position.

A review of this situation will form part of the responsibilities of the new Commercial Manager and the wider fundamental service review process.

- **PLANNING - Planning Related and Building Control Fee Income - £0.096m**
The end of year position shows income behind budget across a range of fee income

areas such as planning fees (£0.029m), building control fees (£0.045m), S106 monitoring fees (£0.022m) which when aggregated result in the figure highlighted above.

- **PUBLIC EXPERIENCE – Cemetery Income - £0.024m**

This income budget has remained under recovered by £0.024m at the end of the year. However crematorium income was higher than budgeted by £0.011m so partly offsetting this position overall.

Income in excess of the budget

- **PUBLIC EXPERIENCE - Off-street Parking Fee Income - £0.028m**

Income has continued to remain ahead of the budget with the above position being achieved overall for 2011/12.

- **RESOURCE MANAGEMENT - Investment Income - £0.098m**

Although interest rates remain historically low, increased investment returns were achieved through treasury management actions including maximising any cash flow advantages.

- **RESOURCE MANAGEMENT - Benefit Subsidy - £0.139m**

The net subsidy receivable after allowing for overpayments was greater than anticipated across Rent Allowances and Rent Rebates. The overall subsidy receivable is approximately £55m providing some context to this end of year position. This figure has been transferred to the Benefits Reserve to support the Council in responding to new burdens around the benefits regime such as the localising of Council Tax support.

Other Variances – (£0.13m) (net)

As previously mentioned there are various smaller net variances that, although not necessarily significant on their own, when aggregated do contribute to the overall outturn position. Further comments are provided within the Appendices.

CAPITAL OUTTURN POSITION FOR 2011/12

Full details of the outturn position for each scheme together with the carryforward requests are set out in **Appendix E**. However a summary is set out in **Table D** below:

TABLE D

	Budget 2011/12	Outturn	C/Fwd	Remaining Variance
	£m	£m	£m	£m
General Fund	7.328	4.383	2.875	(0.070)
Housing Revenue Account	3.836	3.112	0.561	(0.163)

Financing the Capital Programme

A summary of the proposed financing of the capital expenditure in 2011/12 is set out below in **Table E**, with a more detailed analysis being provided in **Appendix E** to this report:

TABLE E

	Budget	Outturn	To Fund C/fwds	Variance
	£m	£m	£m	£m
Government Grants	3.670	2.950	0.729	0.009
External Sources of Finance	0.706	0.639	0.076	0.009
S106	0.293	0.275	0.011	(0.007)
Capital Receipts	1.055	0.071	0.943	(0.041)
Leasing	0.337	0.170	0.133	(0.034)
Insurance	0.092	0.083	0.009	0
Revenue	0.372	0.101	0.270	(0.001)
Reserves	0.803	0.094	0.704	(0.005)
GF Total	7.328	4.383	2.875	(0.070)
Major Repairs Reserve	3.811	3.087	0.561	(0.163)
External Contributions	0.025	0.025	0	0
HRA Total	3.836	3.112	0.561	(0.163)

After taking into account carry forward requests, a range of schemes have been delivered under budget as set out in **Appendix E**.

In respect of the General Fund, **£0.005m** of the variance is in respect of an actual saving in revenue contributions, which has been reflected in the overall **£0.693m** outturn position.

Capital Programme 2012/13 to 2016/17

The annual outturn process also enables the planned capital programme to be revisited and updated in line with any additional information or funding becoming known. Therefore the revised capital programme for the period 2012/13 to 2016/17 is detailed in **Appendix G**.

The following significant adjustments have been required after receiving further external information / guidance or subsequent decisions:

- **General Fund**

The Disabled Facilities Grants (DFGs) programme is funded by a mix of government grants and capital receipts. Final confirmation of grant funding for 2012/13 has resulted in an additional amount of **£0.102m** being received compared to the original estimate. The budget has therefore been increased to **£1.427m** to support the demand for DFG's in 2012/13.

- **Housing Revenue Account**

No changes have been proposed with the programme of works being subject to review under the new self financing arrangements and future business planning and budget setting processes.

RESERVES OUTTURN POSITION FOR 2011/12

The following table sets out the end of year position in respect of uncommitted and earmarked reserves:

TABLE F

2011/12	Budget	Outturn	Variance
	£m	£m	£m
Uncommitted Reserve (including £1.6m minimum working balance)			
B/fwd at 1 April 2011	4.000	4.000	
Net Increase/(Decrease) in Uncommitted Reserve	0	0	0
Uncommitted Reserve C/fwd at 31 March 2012	4.000	4.000	0

2011/12	Budget	Outturn	Variance
	£m	£m	£m
Earmarked Reserves			
B/fwd at 1 April 2011	12.804	12.804	
Net Increase/(Decrease) in Earmarked Reserves	(8.526)	0.801	9.327
Earmarked Reserves C/fwd at 31 March 2012	4.278	13.605	9.327

2011/12	Budget	Outturn	Variance
	£m	£m	£m
Total General Fund Reserves			
B/fwd at 1 April 2011	16.804	16.804	
Net Increase/(Decrease) in Reserves	(8.526)	0.801	9.327
Total Reserves C/fwd at 31 March 2012	8.278	17.605	9.327

The change in the earmarked reserves of **£9.327m** takes into account the proposed level of revenue and capital carryforward requests of **£8.944m** previously mentioned. The overall level of reserves at the end of 2012/13 is **£17.605m**, made up of **£8.809m** for earmarked commitment reserves, **£4.796m** for other earmarked reserves and **£4.000m** for uncommitted reserves.

It should be noted however that transfers to earmarked reserves are not an increase in the Council's longer-term general resources as it relates to future years commitments.

Earmarked reserves are shown in more detail in **Appendix F**.

Significant changes (excluding the commitments reserves) compared with the budgeted position are as follows:

- **Benefits Reserve** – Increase of **£0.139m** to **£0.399m**.
The net surplus generated via the difference in subsidy receivable, benefits awarded and overpayments recovered has been transferred to reserves to support the Council in

responding to national benefit changes and new burdens such as the localising of Council Tax Support in addition to the longer term review of the bad debt provision established to meet the recovery of overpaid benefit.

- Specific Revenue Grants Reserve – Increase of £0.154m from £0.319m**
 This increase primarily relates to the homelessness grant receivable from the Government which has not been utilised in the year due to the position against homelessness expenditure previously highlighted. However by transferring the amount to reserves enables homelessness initiatives to be supported in 2012/13 to respond to potential changes in demand for such assistance.
- Leisure Capital Projects Reserve - £0.335m** not ‘called down’ in the year
 This reserve supports the capital programme and was not utilised due to slippage on the associated capital project. However this amount forms part of the carry forward request to support the capital programme in 2012/13.
- The Financial Strategy has continued to aim to maintain the Uncommitted Reserve, including the minimum working balance of **£1.6m**, at **£4m**. At 31 March 2012 the uncommitted reserve stands at **£4.000m** so it remains in line with this requirement.

A DETAILED REVIEW OF THE HRA OUTTURN POSITION FOR 2011/12

The Housing Revenue Account (HRA) reflects a statutory obligation to account separately for the income and expenditure arising from a housing authority’s landlord functions.

A summary of the Council’s Housing Revenue Account for 2011/12 is set out below in **Table G** with a more detailed analysis provided in **Appendix D** to this report.

TABLE G

	Budget	Outturn	Variance
	£m	£m	£m
Income	(12.421)	(12.319)	0.102
Expenditure	6.869	6.493	(0.376)
Indirect Income / Expenditure	5.173	5.351	0.178
Net HRA Surplus for year before transfers to / from reserves	(0.379)	(0.475)	(0.096)
Transfers Surplus to HRA General Reserves	0.379	0.475	0.096
HRA General Reserves b/fwd at 1 April 2011	5.355	5.355	
HRA General Reserves c/fwd as at 31 March 2012	5.734	5.830	0.096

Housing Repairs Reserve

In addition to the movement on HRA General Reserves above the Repairs Reserve increased by **£0.188m** for the year to total **£1.195m** at the 31 March 2012. This variance for the year relates to the timing of projects and schemes that will be progressed and completed in 2011/12 and therefore although this additional amount will be added to the Repairs Reserve balances at the end of the year, it will need to be applied in 2011/12 to meet these costs.

Housing Revenue Account Overview

The outturn position shows an overall surplus for the year of **£0.475m** compared with an estimated surplus of **£0.379m** with further details provided in **Appendix D**. In respect of the negative subsidy due to be paid to Communities and Local Government, the figures in the accounts are subject to a formal claim process and subsequent audit later in the year. 2011/12 is the last year of the current subsidy arrangements following the introduction of the new self financing regime from April 2012.

In respect of the new self financing regime, the **£35.979m** borrowed to finance the Governments debt settlement has been charged to the HRA for the year but reversed out for accounting purposes as this transaction must be shown in the income and expenditure account but cannot be a charge that remains to be met by rents in 2011/12 as it will be repaid in line with the HRA business plan.

The increased surplus for the year of **£0.096m** has been added to HRA General balances and will be available to support the HRA in future years.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A	Carry forward Requests
Appendix B	Portfolio / Committee Outturn Summary 2011/12
Appendix C	Departmental Outturn Summary 2011/12
Appendix D	HRA Outturn Summary 2011/12
Appendix E	Capital Outturn 2011/12
Appendix F	Reserves
Appendix G	Revised 5 Year Capital Programme 2012/13 to 2016/17

Carry Forward Requests

Description	Amount
Resources Management	£
Upgrade to the Council's Financial Information System (Agresso) - awaiting the latest version of the software to be available from the supplier.	20,000
Upgrade Agresso database software to latest version SQL Server 2012 upgrade. Awaiting latest version to be available from the supplier.	12,000
Computer audit work outstanding at financial year end.	1,260
Upgrade of financial software and other interfaces. Project has commenced but we are awaiting an updated version of the software from the supplier.	9,800
Coast Protection and Enhancement Fund. Schemes and projects to be developed from 2012/13.	3,000,000
Long term project for the development of the new TDC Website. Scheduled for completion during 12/13.	14,000
IT Direct Services - delivery and deployment of scanners delayed until 2012/13.	14,960
Qualification Training - to be utilised following the on-going reorganisation.	9,700
Member Training - to support any training undertaken in 2012/13.	7,400
Workforce Development Courses - to be utilised following the on-going reorganisation.	4,130
New Programme Development Courses - to be utilised following the on-going reorganisation.	1,090
Management Development Courses - to be utilised following the on-going reorganisation.	1,200
DWP Grant re Employment Support Allowance - balance from 2011/12. An on-going process with the grant funding future activity.	12,990
DWP Grant re Single Housing Benefit Extract updates (SHBE) balance from 2011/12. An on-going process with the grant funding future activity.	950
DWP Grant re additional Housing Benefit Administration - balance from 2011/12. An on-going process with the grant funding future activity.	379,030
DWP Grant allocated to "ATLAS" project. An on-going process with the grant funding future activity.	10,180
Local Housing Allowance balance from 2011/12. An on-going process with the grant funding future activity.	30,340
DWP grant given to provide targeted support in 2012-2013 to help to meet the housing needs of claimants affected by Housing Benefit reforms.	50,280
Balance of NNDR Small Business Rate Relief new burden grant.	11,720
NNDR Small Business Rate Relief new burden grant received in 2011/12 towards additional costs associated with implementing the scheme.	10,630
Cashiers Computer Software - implementation of income management software required as part of the review of the cash office service.	2,090
Credit and Debit Card Payment System - to support security requirements in 2012/13.	2,790
New Homes Bonus Grant with consideration of its use to be undertaken in 2012/13.	337,340
Climate Change Grant with consideration of its use to be undertaken in 2012/13.	46,080
Fit for Purpose - to be used to support reorganisation and other initiatives in 2012/13.	1,235,360
Contingency Budget - to be used to support unexpected expenditure.	610,870
Total For Resources Management	5,836,190

Carry Forward Requests

Description	Amount
	£
Corporate Services	
Veterans Tea Dance - to support the next planned event.	2,250
Grant to Tendring CAB - to assist in continuing to deliver relevant advice and services.	50,000
Families with Complex Needs Project - to continue and complete the projects funded by ECC and NEE-PCT	145,700
Big Society Grants - balance of funding to be made available as schemes are approved.	370,960
Crime Reduction - balance of grant funding received from partners to spent by CDRP in line with funding plan.	49,400
Agreed Council Contribution to CDRP Support not spent in 2011/12.	2,220
CDRP Support - balance of grant funding received from partners to be spent by CDRP in line with funding plan.	23,120
CDRP Support Career Track Employment Contract - continues into 2012/13 funded from partners contributions.	8,630
Crime Reduction, Police Grant - balance of grant funding received from partners to be spent by CDRP in line with funding plan.	2,210
Regeneration Projects - projects and schemes to be considered from 2012/13.	91,000
Regeneration Projects and Initiatives in the District - Funding originally allocated to Tendring Regeneration Ltd for appropriate projects with further decisions required in 2012/13.	74,750
Economic Assessment Duty Grant - Proposed business survey to be undertaken utilising this budget and partner funding.	6,000
Balance of funding re Town Centres and Jaywick Business Support empty shops. To be used to support the project which has been extended to end October 2012.	20,210
Retail Shop Scheme Grant - grant awarded to be utilised in 2012/13.	1,600
Town Centre Schemes - further investigation into utilising this funding to be undertaken in 2012/13.	36,410
Office Accommodation - support for the on-going office relocations following Fundamental Service Reviews.	2,570
Total for Corporate Services	887,030
Public Experience	
Public Experience - Staff training courses.	2,300
Public Conveniences - Re-thatch of building needed, thatchers are booked 12 months in advance and are weather dependent.	19,000
Expenditure associated with ECC grant received for implementation of new recycling system.	8,920
To support improvements to the new Waste, Recycling and Street Cleansing Service	43,310
Radio Communications Mast - Provision required for associated costs whilst alternative options are confirmed.	5,000
Coast Protection Special Maintenance - East Terrace Naze Impact Study.	6,160
Coast Protection Special Maintenance - Holland Haven Emergency Works - monitoring survey 3.	580
Coast Protection Special Maintenance - Retaining Wall.	2,350
Coast Protection Special Maintenance - G41 Retaining Wall. Installation of ground anchors.	38,000
Coast Protection Special Maintenance - to support funding of project appraisal report.	43,710
Open spaces - On-going Seafront enhancement.	20,580
Nature Conservation - External grant income received for works to replace fencing. Awaiting ground to be in the right condition as ground was flooded.	5,500

Carry Forward Requests

Description	Amount
	£
Painting of beach huts - works delayed due to weather conditions.	4,240
On- going Seafront improvement project.	1,460
Repairs to Inshore Lifeboat House. Permission to carry out works now given so work can commence in 2012/13.	25,000
Grant funding received in 2011/12 to fund a Knowledge Test Database system for the Licensing Section for the next 3 years.	900
Licensing - Grant funding given to be used for CCTV.	5,000
Car Parks Surface Maintenance - Project to be undertaken in 2012/13 by internal service.	9,000
Associated Car Park projects subject to development/decisions in 2012/13.	100,000
Total for Public Experience	341,010
Life Opportunities	
Houses in Multiple Occupation - External Funding for Mental Health and Housing Development Officer to be carried forward for 2012/13.	17,840
Homelessness - Preventing Repossessions Grant received late in 2011/12.	41,460
Careline - IT works outstanding.	2,650
Apportionment of funding, received from Town Councils at varying times during the financial year, to support CCTV in the relevant areas.	6,320
Tendring Youth Activity Partnership balance of unspent external grant monies.	4,620
Bodycare - Health Scheme for Schools - balance of unspent external grant monies.	2,670
Community Activity Network - balance of unspent external grant monies.	39,670
Tour de Tendring - balance of unspent external grant monies.	24,100
Brightlingsea Swimming Pool - Expenditure against this one-off budget is in relation to supporting the on-going provision of the pool in future years.	68,140
Total for Life Opportunities	207,470
Planning	
3 Year Planning Improvement projects remain on-going.	107,730
Development Control - Legal and Professional instruction and advice required in 2012/13 on 2011/12 Planning appeal cases.	27,690
Enforcement - Legal action instructed on 2011/12 Enforcement cases for prosecution and injunction proceedings deferred to 2012/13.	22,350
Heritage and Conservation - work on assessments and development enabling deferred until 2012/13.	10,630
Heritage and Conservation - Funded via the Habitat Grant for Tree Preservation work - The remainder of the grant funded money will be used to enable a scanning project to be undertaken relating to Tree Preservation Orders.	14,260
Local Plan - Now that the Council's obligation to produce a Local Plan has been reinforced by the publication of the new National Planning Policy Framework, it is expected that the majority of costs associated with the preparation, consultation, examination and subsequent adoption of the plan will be incurred over financial years 2012/13, 2013/14 and 2014/15.	515,320
Total for Planning	697,980
Total Carry Forwards Requested	7,969,680

General Fund Budget Position at the end of March 2012

Portfolio / Committee Summary

	2011/12 Budget	2011/12 Actual	2011/12 Variance
	£	£	£
Benefits and Revenues	1,310,780	946,732.98	(364,047.02)
Customer and Central Services	724,510	243,407.95	(481,102.05)
Environment	5,044,560	4,931,794.30	(112,765.70)
Finance and Asset Management	4,390,040	(729,131.24)	(5,119,171.24)
Housing General Fund	1,292,450	975,681.02	(316,768.98)
Planning	2,576,150	1,746,926.79	(829,223.21)
Regeneration	2,677,990	1,447,309.76	(1,230,680.24)
Technical Services	2,066,440	1,686,187.87	(380,252.13)
Tourism and Community Life	1,951,760	1,890,116.09	(61,643.91)
Development Control Committee	17,690	20,630.21	2,940.21
Human Resources Committee	(750)	(0.00)	750.00
Licensing Committee	131,240	118,105.71	(13,134.29)
Regulatory Committee	440,860	388,558.42	(52,301.58)
Net Cost of Services	22,623,720	13,666,319.86	(8,957,400.14)
Revenue support for Capital Investment	1,174,760	195,432.42	(979,327.58)
Financing Items	3,398,190	3,314,931.71	(83,258.29)
Budget Before use of Reserves	27,196,670	17,176,683.99	(10,019,986.01)
Contribution to / (from) earmarked reserves	(8,526,180)	801,280.00	9,327,460.00
Total Net Budget	18,670,490	17,977,963.99	(692,526.01)
National Non - Domestic Rates	(8,357,650)	(8,357,655.00)	(5.00)
Revenue Support Grant	(2,583,380)	(2,583,375.00)	5.00
Collection Fund Surplus	(80,000)	(80,000.00)	0.00
Parish Precepts	1,424,710	1,424,710.00	0.00
Income from Council Tax Payers including Parish Precepts	(9,074,170)	(9,074,170.00)	0.00
	0	(692,526.01)	(692,526.01)

General Fund Budget Position at the end of March 2012

Department Summary

	2011/12 Budget	2011/12 Actual including Reserves Adj and C/fwds	2011/12 Variance after Reserves Adj and C/fwds
	£	£	£
Management Team	(4,600.00)	0.00	4,600.00
Resource Management	(17,227,270.00)	(17,051,661.90)	175,608.10
Corporate Services	3,741,190.00	3,321,287.38	(419,902.62)
Public Experience	8,416,640.00	8,148,231.38	(268,408.62)
Life Opportunities	2,497,890.00	2,444,710.34	(53,179.66)
Planning	2,576,150.00	2,444,906.79	(131,243.21)
Total	0.00	(692,526.01)	(692,526.01)

General Fund Budget Position at the end of March 2012

Department - Management Team

<u>Analysis by Type of Spend</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	290,580	289,407.10	0.00	0	(1,172.90)	Please see comment in the main body of the report in respect of the overall employee expenditure position.
Transport Related Expenditure	990	1,218.55	0.00	0	228.55	
Supplies & Services	4,280	3,383.05	0.00	0	(896.95)	
Total Direct Expenditure	295,850	294,008.70	0.00	0	(1,841.30)	
Net Direct Costs	295,850	294,008.70	0.00	0	(1,841.30)	
Indirect Income/Expenditure						
FRS17 Pension Costs	10,850	10,387.08	0.00	0	(462.92)	
Service Unit and Central Costs	68,040	64,946.11	0.00	0	(3,093.89)	
Recharged Income	(379,340)	(369,341.89)	0.00	0	9,998.11	
Total Indirect Income/Expenditure	(300,450)	(294,008.70)	0.00	0	6,441.30	
	(300,450)	(294,008.70)	0.00	0	6,441.30	
Total for Management Team	(4,600)	0.00	0.00	0	4,600.00	

Department - Management Team

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Management Team						
Direct Expenditure	295,850	294,008.70	0.00	0	(1,841.30)	
Indirect Income/Expenditure	(300,450)	(294,008.70)	0.00	0	6,441.30	
Total for Management Team	(4,600)	0.00	0.00	0	4,600.00	
Total for Management Team	(4,600)	0.00	0.00	0	4,600.00	

General Fund Budget Position at the end of March 2012

Department - Resource Management

<u>Analysis by Type of Spend</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	8,468,180	8,250,321.24	0.00	16,120	(201,738.76)	Please see comment in the main body of the report in respect of the overall employee expenditure position.
Premises Related Expenditure	144,520	135,818.02	0.00	0	(8,701.98)	
Transport Related Expenditure	48,710	48,339.47	0.00	0	(370.53)	
Supplies & Services	7,650,599	1,571,801.11	45,090.00	5,805,110	(228,597.89)	
Third Party Payments	781,070	761,441.94	0.00	14,960	(4,668.06)	
Transfer Payments	70,228,330	73,324,865.75	138,890.00	0	3,235,425.75	Primarily relates to benefit expenditure versus subsidy position.
Interest Payments	1,097,860	1,098,316.96	0.00	0	456.96	
Total Direct Expenditure	88,419,269	85,190,904.49	183,980.00	5,836,190	2,791,805.49	
Direct Income						
Government Grants	(73,005,029)	(76,107,925.04)	0.00	0	(3,102,896.04)	Primarily relates to benefit expenditure versus subsidy position.
Other Grants reimbursements and Contributions	(969,140)	(947,027.08)	0.00	0	22,112.92	
Sales, Fees and Charges	(72,140)	(78,320.11)	0.00	0	(6,180.11)	
Rents Receivable	(210)	(160.00)	0.00	0	50.00	
Interest Receivable	(84,870)	(209,097.28)	0.00	0	(124,227.28)	
Formula Grant and Council Tax	(18,670,490)	(18,670,490.00)	0.00	0	0.00	
Total Direct Income	(92,801,879)	(96,013,019.51)	0.00	0	(3,211,140.51)	
Net Direct Costs	(4,382,610)	(10,822,115.02)	183,980.00	5,836,190	(419,335.02)	
Indirect Income/Expenditure						
FRS17 Pension Costs	(1,563,610)	(1,500,675.46)	0.00	0	62,934.54	
Service Unit and Central Costs	8,230,440	8,070,649.87	0.00	0	(159,790.13)	
Capital Financing Costs	670	(847,077.83)	973,990.00	0	126,242.17	
Recharged Income	(10,985,980)	(10,444,473.46)	0.00	0	541,506.54	
Total Indirect Income/Expenditure	(4,318,480)	(4,721,576.88)	973,990.00	0	570,893.12	
Net Contribution to/(from) Reserves	(8,526,180)	801,280.00	(9,303,410.00)	0	24,050.00	
Total for Resource Management	(17,227,270)	(14,742,411.90)	(8,145,440.00)	5,836,190	175,608.10	

Department - Resource Management

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Head of Resource Management and Administration						
Direct Expenditure	108,390	107,473.16	0.00	0	(916.84)	
Direct Income	0	(498.37)	0.00	0	(498.37)	
Indirect Income/Expenditure	(111,300)	(106,974.79)	0.00	0	4,325.21	
Total for Head of Resource Management and Administration	(2,910)	0.00	0.00	0	2,910.00	
Finance and Procurement						
Direct Expenditure	1,186,290	1,098,514.16	0.00	43,060	(44,715.84)	
Direct Income	(17,800)	(25,178.58)	0.00	0	(7,378.58)	
Indirect Income/Expenditure	(1,189,770)	(1,073,335.58)	0.00	0	116,434.42	
Total for Finance and Procurement	(21,280)	(0.00)	0.00	43,060	64,340.00	
Asset Management						
Direct Expenditure	3,195,420	136,635.41	45,090.00	3,000,000	(13,694.59)	
Indirect Income/Expenditure	(195,300)	(100,965.41)	0.00	0	94,334.59	
Total for Asset Management	3,000,120	35,670.00	45,090.00	3,000,000	80,640.00	

Department - Resource Management

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Corporate IT						
Direct Expenditure	1,498,060	1,441,311.46	0.00	28,960	(27,788.54)	The overall underspend is mainly due to procurement advantages associated with the introduction of the new TDC website.
Indirect Income/Expenditure	(1,422,510)	(1,441,311.46)	0.00	0	(18,801.46)	
Total for Corporate IT	75,550	0.00	0.00	28,960	(46,590.00)	
Legal Services						
Direct Expenditure	240,100	193,362.62	0.00	0	(46,737.38)	There are various underspends on items such as external fees, books and subscriptions with further details set out in the main body of the report.
Direct Income	(3,330)	(1,411.40)	0.00	0	1,918.60	
Indirect Income/Expenditure	(210,620)	(191,951.22)	0.00	0	18,668.78	
Total for Legal Services	26,150	0.00	0.00	0	(26,150.00)	
Human Resources						
Direct Expenditure	510,950	412,004.72	0.00	23,520	(75,425.28)	This primarily relates to Career Track budgets with further details set out in the main body of the report.
Direct Income	(148,850)	(139,476.36)	0.00	0	9,373.64	
Indirect Income/Expenditure	(305,080)	(266,743.32)	0.00	0	38,336.68	
Total for Human Resources	57,020	5,785.04	0.00	23,520	(27,714.96)	

Department - Resource Management

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Benefits, Revenues and Customer Contact						
Direct Expenditure	2,046,730	2,008,174.59	0.00	0	(38,555.41)	This reflects lower than anticipated court costs recovered (which are subject to court decisions) and also longer recoverable timescales if referred for deductions from future benefit.
Direct Income	(308,600)	(289,912.10)	0.00	0	18,687.90	
Indirect Income/Expenditure	(1,729,880)	(1,718,262.49)	0.00	0	11,617.51	
Total for Benefits, Revenues and Customer Contact	8,250	0.00	0.00	0	(8,250.00)	
Benefits						
Direct Expenditure	70,941,239	73,446,887.19	138,890.00	483,770	3,128,308.19	This reflects the benefit expenditure versus subsidy position which is set out in more detail in the main body of the report.
Direct Income	(72,171,549)	(75,274,439.49)	0.00	0	(3,102,890.49)	
Indirect Income/Expenditure	1,786,360	2,102,078.72	0.00	0	315,718.72	
Total for Benefits	556,050	274,526.42	138,890.00	483,770	341,136.42	
Revenues						
Direct Expenditure	51,050	30,043.63	0.00	22,350	1,343.63	
Direct Income	(303,940)	(303,943.55)	0.00	0	(3.55)	
Indirect Income/Expenditure	999,600	954,247.45	0.00	0	(45,352.55)	
Total for Revenues	746,710	680,347.53	0.00	22,350	(44,012.47)	

Department - Resource Management

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Customer Contact						
Direct Expenditure	411,030	381,846.70	0.00	2,090	(27,093.30)	
Direct Income	(126,680)	(128,396.60)	0.00	0	(1,716.60)	
Indirect Income/Expenditure	(286,330)	(261,591.07)	0.00	0	24,738.93	
Total for Customer Contact	(1,980)	(8,140.97)	0.00	2,090	(4,070.97)	
F&P - Other Corporate Costs						
Direct Expenditure	4,489,420	2,205,722.67	0.00	2,232,440	(51,257.33)	Following the payment of insurance premiums, the remaining expenditure underspend relates to risk and other insurance initiatives budget that will now be undertaken in 2012/13. The income position mainly reflects the higher level of investment interest received for the year as set out in more detail in the main body of the report.
Direct Income	(1,050,640)	(1,179,273.06)	0.00	0	(128,633.06)	
Indirect Income/Expenditure	443,980	87,016.02	0.00	0	(356,963.98)	
Total for F&P - Other Corporate Costs	3,882,760	1,113,465.63	0.00	2,232,440	(536,854.37)	
F&P - Financing Items						
Direct Expenditure	3,740,590	3,728,928.18	0.00	0	(11,661.82)	
Indirect Income/Expenditure	(2,097,630)	(2,703,783.73)	973,990.00	0	367,836.27	
Contributions to/(from) reserves	(8,526,180)	801,280.00	(9,303,410.00)	0	24,050.00	
Total for F&P - Financing Items	(6,883,220)	1,826,424.45	(8,329,420.00)	0	380,224.45	

Department - Resource Management

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
F&P - Formula Grant and Council Tax						
Direct Income	(18,670,490)	(18,670,490.00)	0.00	0	0.00	
Total for F&P - Formula Grant and Council Tax	(18,670,490)	(18,670,490.00)	0.00	0	0.00	
Total for Resource Management	(17,227,270)	(14,742,411.90)	(8,145,440.00)	5,836,190	175,608.10	

General Fund Budget Position at the end of March 2012

Department - Corporate Services

<u>Analysis by Type of Spend</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	1,890,350	1,841,462.96	(3,300.00)	8,630	(43,557.04)	Please see comment in the main body of the report in respect of the overall employee expenditure position.
Premises Related Expenditure	507,230	515,099.75	0.00	2,570	10,439.75	
Transport Related Expenditure	40,830	42,610.03	0.00	0	1,780.03	
Supplies & Services	2,532,630	1,495,615.01	50,590.00	875,830	(110,594.99)	
Third Party Payments	870	872.00	0.00	0	2.00	
Total Direct Expenditure	4,971,910	3,895,659.75	47,290.00	887,030	(141,930.25)	
Direct Income						
Government Grants	(45,050)	(45,048.01)	0.00	0	1.99	
Other Grants reimbursements and Contributions	(241,560)	(287,886.35)	43,000.00	0	(3,326.35)	
Sales, Fees and Charges	(27,470)	(21,101.43)	0.00	0	6,368.57	
Rents Receivable	(89,620)	(84,397.21)	0.00	0	5,222.79	
Total Direct Income	(403,700)	(438,433.00)	43,000.00	0	8,267.00	
Net Direct Costs	4,568,210	3,457,226.75	90,290.00	887,030	(133,663.25)	
Indirect Income/Expenditure						
FRS17 Pension Costs	51,790	49,295.45	0.00	0	(2,494.55)	
Service Unit and Central Costs	2,102,060	2,020,112.69	0.00	0	(81,947.31)	
Capital Financing Costs	601,340	601,335.88	0.00	0	(4.12)	
Recharged Income	(3,582,210)	(3,784,003.39)	0.00	0	(201,793.39)	
Total Indirect Income/Expenditure	(827,020)	(1,113,259.37)	0.00	0	(286,239.37)	
Total for Corporate Services	3,741,190	2,343,967.38	90,290.00	887,030	(419,902.62)	

Department - Corporate Services

Analysis by Section/Function	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Head of Corporate Services and Administration						
Direct Expenditure	688,360	665,196.31	0.00	0	(23,163.69)	
Indirect Income/Expenditure	(620,920)	(665,196.31)	0.00	0	(44,276.31)	
Total for Head of Corporate Services and Administration	67,440	0.00	0.00	0	(67,440.00)	
Democratic Services						
Direct Expenditure	1,353,180	1,263,216.95	0.00	2,250	(87,713.05)	The expenditure position is mainly due to variances within the Print Unit budgets that reflect the level of activity for the year, which would also have a corresponding adjustment within recharges to other internal services. In addition there is a net saving of £0.028m against elections reflecting the final cost of this activity.
Direct Income	(15,430)	(11,235.94)	0.00	0	4,194.06	
Indirect Income/Expenditure	(291,630)	(263,029.90)	0.00	0	28,600.10	
Total for Democratic Services	1,046,120	988,951.11	0.00	2,250	(54,918.89)	
Regeneration						
Direct Expenditure	1,955,240	1,011,810.92	47,290.00	882,210	(13,929.08)	
Direct Income	(350,560)	(394,379.10)	43,000.00	0	(819.10)	
Indirect Income/Expenditure	693,770	636,436.28	0.00	0	(57,333.72)	
Total for Regeneration	2,298,450	1,253,868.10	90,290.00	882,210	(72,081.90)	

Department - Corporate Services

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Facilities Management						
Direct Expenditure	886,400	866,990.53	0.00	2,570	(16,839.47)	
Direct Income	(37,710)	(32,817.96)	0.00	0	4,892.04	
Indirect Income/Expenditure	(517,950)	(733,024.40)	0.00	0	(215,074.40)	
Total for Facilities Management	330,740	101,148.17	0.00	2,570	(227,021.83)	
Business Manager						
Direct Expenditure	88,730	88,445.04	0.00	0	(284.96)	
Indirect Income/Expenditure	(90,290)	(88,445.04)	0.00	0	1,844.96	
Total for Business Manager	(1,560)	0.00	0.00	0	1,560.00	
Total for Corporate Services	3,741,190	2,343,967.38	90,290.00	887,030	(419,902.62)	

General Fund Budget Position at the end of March 2012

Department - Public Experience

<u>Analysis by Type of Spend</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	3,302,530	3,242,412.02	0.00	2,300	(57,817.98)	Please see comment in the main body of the report in respect of the overall employee expenditure position.
Premises Related Expenditure	3,049,150	2,796,448.31	0.00	148,040	(104,661.69)	
Transport Related Expenditure	466,160	430,924.42	0.00	0	(35,235.58)	
Supplies & Services	1,555,390	1,279,364.37	0.00	190,670	(85,355.63)	
Third Party Payments	4,477,360	4,497,429.09	0.00	0	20,069.09	
Total Direct Expenditure	12,850,590	12,246,578.21	0.00	341,010	(263,001.79)	
Direct Income						
Government Grants	(1,000)	0.00	0.00	0	1,000.00	
Other Grants reimbursements and Contributions	(1,242,490)	(1,256,996.05)	0.00	0	(14,506.05)	
Sales, Fees and Charges	(3,308,460)	(3,337,693.56)	0.00	0	(29,233.56)	
Rents Receivable	(227,710)	(217,572.39)	0.00	0	10,137.61	
Total Direct Income	(4,779,660)	(4,812,262.00)	0.00	0	(32,602.00)	
Net Direct Costs	8,070,930	7,434,316.21	0.00	341,010	(295,603.79)	
Indirect Income/Expenditure						
FRS17 Pension Costs	104,160	99,514.67	0.00	0	(4,645.33)	
Service Unit and Central Costs	4,271,990	4,121,347.05	0.00	0	(150,642.95)	
Capital Financing Costs	1,305,560	1,305,570.75	0.00	0	10.75	
Recharged Income	(5,336,000)	(5,153,527.30)	0.00	0	182,472.70	
Total Indirect Income/Expenditure	345,710	372,905.17	0.00	0	27,195.17	
Total for Public Experience	8,416,640	7,807,221.38	0.00	341,010	(268,408.62)	

Department - Public Experience

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Head of Public Experience and Administration						
Direct Expenditure	223,710	216,169.66	0.00	2,300	(5,240.34)	
Direct Income	0	(76.78)	0.00	0	(76.78)	
Indirect Income/Expenditure	(248,750)	(216,092.88)	0.00	0	32,657.12	
Total for Head of Public Experience and Administration	(25,040)	0.00	0.00	2,300	27,340.00	
Pollution and Environment						
Direct Expenditure	287,850	279,394.04	0.00	0	(8,455.96)	
Direct Income	(28,780)	(26,984.65)	0.00	0	1,795.35	
Indirect Income/Expenditure	227,800	224,554.46	0.00	0	(3,245.54)	
Total for Pollution and Environment	486,870	476,963.85	0.00	0	(9,906.15)	
Environment						
Direct Expenditure	5,359,730	5,337,640.44	0.00	71,230	49,140.44	Although there is an over spend on expenditure across a number of budget lines, this has been largely off set by associated income.
Direct Income	(985,720)	(1,026,065.83)	0.00	0	(40,345.83)	
Indirect Income/Expenditure	375,020	335,217.60	0.00	0	(39,802.40)	
Total for Environment	4,749,030	4,646,792.21	0.00	71,230	(31,007.79)	

Department - Public Experience

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Food and Health & Safety						
Direct Expenditure	424,920	426,020.85	0.00	0	1,100.85	
Direct Income	(10,890)	(12,185.12)	0.00	0	(1,295.12)	
Indirect Income/Expenditure	(66,170)	(77,363.85)	0.00	0	(11,193.85)	
Total for Food and Health & Safety	347,860	336,471.88	0.00	0	(11,388.12)	
Coastal Projects and Engineering Services						
Direct Expenditure	1,765,240	1,579,307.93	0.00	95,800	(90,132.07)	The position against expenditure reflects the review of the delivery/accounting for internal engineering services which has resulted in this favourable position for 2011/12. In addition there is an underspend due to changes to town centre cleaning frequencies and less than anticipated town centre repair and maintenance costs.
Direct Income	(60,000)	(61,990.91)	0.00	0	(1,990.91)	
Indirect Income/Expenditure	(86,130)	(92,572.42)	0.00	0	(6,442.42)	
Total for Coastal Projects and Engineering Services	1,619,110	1,424,744.60	0.00	95,800	(98,565.40)	
Horticultural and Bereavement						
Direct Expenditure	3,518,980	3,357,425.32	0.00	26,080	(135,474.68)	This position reflects variances across a range of budgets such as transport and vehicle costs, grounds maintenance related expenditure.
Direct Income	(1,813,710)	(1,794,851.68)	0.00	0	18,858.32	
Indirect Income/Expenditure	(999,770)	(919,504.74)	0.00	0	80,265.26	
Total for Horticultural and Bereavement	705,500	643,068.90	0.00	26,080	(36,351.10)	

Department - Public Experience

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Streets and Seafronts						
Direct Expenditure	1,270,160	1,050,619.97	0.00	145,600	(73,940.03)	Similarly to the above there are a number of variances across a range of budget lines such as Car Park maintenance and employee related expenses.
Direct Income	(1,880,560)	(1,890,107.03)	0.00	0	(9,547.03)	
Indirect Income/Expenditure	1,143,710	1,118,667.00	0.00	0	(25,043.00)	
Total for Streets and Seafronts	533,310	279,179.94	0.00	145,600	(108,530.06)	
Total for Public Experience	8,416,640	7,807,221.38	0.00	341,010	(268,408.62)	

General Fund Budget Position at the end of March 2012

Department - Life Opportunities

<u>Analysis by Type of Spend</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	4,281,690	4,082,433.77	0.00	0	(199,256.23)	Please see comment in the main body of the report in respect of the overall employee expenditure position.
Premises Related Expenditure	862,750	853,568.16	0.00	0	(9,181.84)	
Transport Related Expenditure	116,350	123,085.13	0.00	0	6,735.13	
Supplies & Services	1,683,630	1,113,877.07	0.00	207,470	(362,282.93)	
Third Party Payments	0	2.46	0.00	0	2.46	
Transfer Payments	216,330	54,230.50	0.00	0	(162,099.50)	This primarily relates to the benefit expenditure and subsidy position in relation to bed and breakfast accommodation costs which experienced lower activity than budgeted.
Total Direct Expenditure	7,160,750	6,227,197.09	0.00	207,470	(726,082.91)	
Direct Income						
Government Grants	(232,690)	(143,022.00)	85,470.00	0	175,138.00	This primarily relates to the benefit expenditure and subsidy position in relation to bed and breakfast accommodation costs which experienced lower activity than budgeted.
Other Grants reimbursements and Contributions	(256,500)	(248,382.53)	0.00	0	8,117.47	This mainly relates to lower income across the various sports facilities due to the continuing and challenging economic climate. Further details are set out in the main body of the report.
Sales, Fees and Charges	(3,343,900)	(2,875,392.30)	0.00	0	468,507.70	
Rents Receivable	(24,020)	(24,198.20)	0.00	0	(178.20)	
Total Direct Income	(3,857,110)	(3,290,995.03)	85,470.00	0	651,584.97	
Net Direct Costs	3,303,640	2,936,202.06	85,470.00	207,470	(74,497.94)	

Department - Life Opportunities

<u>Analysis by Type of Spend</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Indirect Income/Expenditure						
FRS17 Pension Costs	117,290	111,265.08	0.00	0	(6,024.92)	
Service Unit and Central Costs	2,809,780	2,698,919.84	0.00	0	(110,860.16)	
Capital Financing Costs	(224,010)	(224,010.97)	0.00	0	(0.97)	
Recharged Income	(3,508,810)	(3,370,605.67)	0.00	0	138,204.33	
Total Indirect Income/Expenditure	(805,750)	(784,431.72)	0.00	0	21,318.28	
	(805,750)	(784,431.72)	0.00	0	21,318.28	
Total for Life Opportunities	2,497,890	2,151,770.34	85,470.00	207,470	(53,179.66)	

Department - Life Opportunities

Analysis by Section/Function	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Head of Life Opportunities and Administration						
Direct Expenditure	83,930	84,223.46	0.00	0	293.46	
Indirect Income/Expenditure	(85,690)	(84,223.46)	0.00	0	1,466.54	
Total for Head of Life Opportunities and Administration	(1,760)	0.00	0.00	0	1,760.00	
Private Sector Housing						
Direct Expenditure	449,180	387,793.63	0.00	17,840	(43,546.37)	
Direct Income	(3,200)	(426.56)	0.00	0	2,773.44	
Indirect Income/Expenditure	183,260	197,351.32	0.00	0	14,091.32	
Total for Private Sector Housing	629,240	584,718.39	0.00	17,840	(26,681.61)	
Commercial Manager						
Direct Expenditure	2,474,590	1,909,767.17	0.00	50,430	(514,392.83)	This relates to the benefit costs and subsidy position for bed and breakfast accommodation along with the direct payments to individual establishments due to lower demand and use for this type of housing during the year as the service seeks to maximise alternative approaches such as housing within the private sector to meet its homelessness obligations.
Direct Income	(1,130,500)	(874,859.59)	85,470.00	0	341,110.41	
Indirect Income/Expenditure	(695,730)	(673,733.75)	0.00	0	21,996.25	
Total for Commercial Manager	648,360	361,173.83	85,470.00	50,430	(151,286.17)	

Department - Life Opportunities

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Building Services						
Direct Expenditure	332,070	319,943.45	0.00	0	(12,126.55)	
Indirect Income/Expenditure	(296,810)	(299,313.24)	0.00	0	(2,503.24)	
Total for Building Services	35,260	20,630.21	0.00	0	(14,629.79)	
Leisure						
Direct Expenditure	3,820,980	3,525,469.38	0.00	139,200	(156,310.62)	The expenditure and income position reflects the lower fees and charges achieved across the various sports facilities although partly off-set via reduced expenditure that formed part of the managed response to the continuing and challenging economic climate that has had a significant impact on sports facilities usage over the year. In addition a net variance of £17k remained against the Air Show budgets following the cancellation of the Red Arrows for the 2011 show.
Direct Income	(2,723,410)	(2,415,708.88)	0.00	0	307,701.12	
Indirect Income/Expenditure	89,220	75,487.41	0.00	0	(13,732.59)	
Total for Leisure	1,186,790	1,185,247.91	0.00	139,200	137,657.91	
Total for Life Opportunities	2,497,890	2,151,770.34	85,470.00	207,470	(53,179.66)	

General Fund Budget Position at the end of March 2012

Department - Planning

<u>Analysis by Type of Spend</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	1,919,150	1,811,830.47	0.00	0	(107,319.53)	Please see comment in the main body of the report in respect of the overall employee expenditure position.
Premises Related Expenditure	2,230	1,985.00	0.00	0	(245.00)	
Transport Related Expenditure	57,280	53,447.60	0.00	0	(3,832.40)	
Supplies & Services	1,098,380	345,249.84	0.00	697,980	(55,150.16)	
Total Direct Expenditure	3,077,040	2,212,512.91	0.00	697,980	(166,547.09)	
Direct Income						
Other Grants reimbursements and Contributions	(7,050)	(6,843.94)	0.00	0	206.06	This relates to reduced income across a number of areas set out in the Section/Function analysis below.
Sales, Fees and Charges	(959,150)	(856,449.51)	0.00	0	102,700.49	
Total Direct Income	(966,200)	(863,293.45)	0.00	0	102,906.55	
Net Direct Costs	2,110,840	1,349,219.46	0.00	697,980	(63,640.54)	
Indirect Income/Expenditure						
FRS17 Pension Costs	56,920	54,065.95	0.00	0	(2,854.05)	
Service Unit and Central Costs	3,408,330	3,282,748.05	0.00	0	(125,581.95)	
Capital Financing Costs	68,620	68,609.40	0.00	0	(10.60)	
Recharged Income	(3,068,560)	(3,007,716.07)	0.00	0	60,843.93	
Total Indirect Income/Expenditure	465,310	397,707.33	0.00	0	(67,602.67)	
	465,310	397,707.33	0.00	0	(67,602.67)	
Total for Planning	2,576,150	1,746,926.79	0.00	697,980	(131,243.21)	

Department - Planning

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Head of Planning and Administration						
Direct Expenditure	602,170	523,402.11	0.00	0	(78,767.89)	
Direct Income	(2,150)	522.07	0.00	0	2,672.07	
Indirect Income/Expenditure	(575,830)	(523,924.18)	0.00	0	51,905.82	
Total for Head of Planning and Administration	24,190	0.00	0.00	0	(24,190.00)	
Planning Development						
Direct Expenditure	1,053,070	846,712.51	0.00	157,770	(48,587.49)	The income position reflects reduced Section 106 monitoring fee and planning charge income due to the current economic climate.
Direct Income	(583,510)	(532,420.79)	0.00	0	51,089.21	
Indirect Income/Expenditure	817,480	738,256.13	0.00	0	(79,223.87)	
Total for Planning Development	1,287,040	1,052,547.85	0.00	157,770	(76,722.15)	

Department - Planning

Analysis by Section/Function	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Planning Policy						
Direct Expenditure	1,218,130	639,489.69	0.00	540,210	(38,430.31)	
Direct Income	(179,980)	(175,659.97)	0.00	0	4,320.03	
Indirect Income/Expenditure	94,530	63,552.07	0.00	0	(30,977.93)	
Total for Planning Policy	1,132,680	527,381.79	0.00	540,210	(65,088.21)	
Building Control						
Direct Expenditure	203,670	202,908.60	0.00	0	(761.40)	The income position reflects reduced building control fee income due to the current economic climate.
Direct Income	(200,560)	(155,734.76)	0.00	0	44,825.24	
Indirect Income/Expenditure	129,130	119,823.31	0.00	0	(9,306.69)	
Total for Building Control	132,240	166,997.15	0.00	0	34,757.15	
Total for Planning	2,576,150	1,746,926.79	0.00	697,980	(131,243.21)	

HRA Budget Position at the end of March 2012

Housing Revenue Account

<u>Analysis by Type of Spend</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	577,930	574,343.46	0.00	0	(3,586.54)	Please see comment in the main body of the report in respect of the overall employee expenditure position.
Premises Related Expenditure	3,560,060	3,264,200.11	0.00	0	(295,859.89)	This relates to the timing of repairs and maintenance work which will continue into 2012/13 supported by the movement on the Housing Repairs Reserve as set out in further detail in the main body of the report. This budget area has also experienced reduced costs against utility budgets which will be reviewed from 2012/13.
Transport Related Expenditure	2,930	2,154.25	0.00	0	(775.75)	
Supplies & Services	485,560	415,887.14	0.00	0	(69,672.86)	This reflects a number of smaller variances across a range of budget lines such as general management and administration and contributions to the bad debt provision.
Third Party Payments	340	340.00	0.00	0	0.00	
Transfer Payments	2,242,460	2,236,804.67	0.00	0	(5,655.33)	
Total Direct Expenditure	6,869,280	6,493,729.63	0.00	0	(375,550.37)	

Housing Revenue Account

Analysis by Type of Spend	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Direct Income						
Government Grants	(133,930)	(139,989.95)	0.00	0	(6,059.95)	
Other Grants reimbursements and Contributions	(10,500)	(23,414.29)	0.00	0	(12,914.29)	
Sales, Fees and Charges	(746,760)	(668,267.86)	0.00	0	78,492.14	The income position reflects lower than anticipated income against a number of general service charge income lines.
Rents Receivable	(11,471,970)	(11,426,692.62)	0.00	0	45,277.38	The income position reflects the level of voids during the year, with any such periods being used to maximise opportunities to carry out repairs and maintenance work before being re-let.
Interest Receivable	(58,000)	(60,943.96)	0.00	0	(2,943.96)	
Total Direct Income	(12,421,160)	(12,319,308.68)	0.00	0	101,851.32	
Net Direct Costs	(5,551,880)	(5,825,579.05)	0.00	0	(273,699.05)	
Indirect Income/Expenditure						
FRS17 Pension Costs	(206,510)	(184,605.45)	0.00	0	21,904.55	
Service Unit and Central Costs	2,184,650	2,102,877.32	0.00	0	(81,772.68)	
Capital Financing Costs	3,274,380	3,273,401.45	0.00	0	(978.55)	
Recharged Income	(79,930)	159,392.35	0.00	0	239,322.35	
Total Indirect Income/Expenditure	5,172,590	5,351,065.67	0.00	0	178,475.67	
	5,172,590	5,351,065.67	0.00	0	178,475.67	
Net Contribution to/(from) Reserves	379,290	474,513.38	0.00	0	95,223.38	
Total for HRA	0	0.00	0.00	0	(0.00)	

Housing Revenue Account

<u>Analysis by Section/Function</u>	2011/12 Budget	2011/12 Actual	2011/12 Reserves Adjustment	2011/12 C/fwds	2011/12 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
Commercial Manager						
Direct Expenditure	6,538,780	6,145,038.74	0.00	0	(393,741.26)	This shows the general position that reflects the items covered in the 'Analysis by type of spend' above.
Direct Income	(12,421,160)	(12,319,308.68)	0.00	0	101,851.32	
Indirect Income/Expenditure	5,549,730	9,692,789.43	0.00	0	4,143,059.43	
Contributions to/(from) reserves	379,290	474,513.38	0.00	0	95,223.38	
Total for Commercial Manager	46,640	3,993,032.87	0.00	0	3,946,392.87	
F&P - Financing Items						
Direct Expenditure	330,500	348,690.89	0.00	0	18,190.89	
Indirect Income/Expenditure	(377,140)	(4,341,723.76)	0.00	0	(3,964,583.76)	
Total for F&P - Financing Items	(46,640)	(3,993,032.87)	0.00	0	(3,946,392.87)	
Total for HRA	0	(0.00)	0.00	0	(0.00)	

CAPITAL OUTTURN 2011-12

	Total Scheme Budget	Approved Budget 2011-12	Actual Expenditure	Over/(Under) Spending	Slippage / Completed
	£	£	£	£	£
EXPENDITURE					
<u>HOUSING REVENUE ACCOUNT</u>					
Improvements, enhancement & adaptation of the Council's housing stock	ongoing	3,349,820	2,733,307	(616,513)	538,726
Disabled adaptations for Council tenants	ongoing	402,880	369,405	(33,475)	22,082
Information Technology upgrade & replacement	ongoing	23,130	9,540	(13,590)	-
Cash Incentive Scheme	ongoing	60,000	-	(60,000)	-
Total Housing Revenue Account expenditure		3,835,830	3,112,252	(723,578)	560,808
<u>GENERAL FUND</u>					
<i>Benefits and Revenues Portfolio</i>					
Replacement of High Volume Printers		24,000	7,000	-	7,000
		24,000	7,000	(7,000)	7,000
<i>Customer and Central Services Portfolio</i>					
Upgrade of Contact Centre software		90,000	3,920	-	3,920
Jaywick CCTV		64,750	64,747	(3)	completed
Information and Communications Technology					
Core Infrastructure	ongoing	118,500	72,843	(45,657)	45,660
Implementation of virtualisation technology to rationalise server and assist in disaster recovery		17,000	12,797	797	completed
		171,750	199,170	(48,783)	49,580
<i>Environment Portfolio</i>					
Dovercourt Public Conveniences		325,000	8,700	(282)	completed
Provision of a public convenience at West End, Dovercourt		60,000	1,000	(785)	completed
Provision of containers for food recycling service		254,710	242,000	(12,710)	12,710
Purchase of green recycling boxes		71,000	-	(71,000)	71,000
Public Access Module to CAPS		56,000	-	(56,000)	56,000
Cemeteries and Crematorium					
Weeley Crematorium Car Park		100,000	-	(100,000)	100,000
		866,710	491,410	(240,777)	239,710

CAPITAL OUTTURN 2011-12

	Total Scheme Budget	Approved Budget 2011-12	Actual Expenditure	Over/(Under) Spending	Slippage / Completed
	£	£	£	£	£
Finance and Asset Management Portfolio					
Audit Management software	21,000	6,000	-	(6,000)	6,000
Replacement debit and credit card payment facility	100,000	14,780	147	(14,633)	14,630
	<u>121,000</u>	<u>20,780</u>	<u>147</u>	<u>(20,633)</u>	<u>20,630</u>
Housing Portfolio - General Fund Housing Schemes					
Disabled Facilities Grants	ongoing	1,533,440	965,854	(567,586)	567,586
Private Sector Renewals	ongoing	45,620	11,626	(33,994)	33,994
Private Sector Leasing	ongoing	33,000	-	(33,000)	-
		<u>1,612,060</u>	<u>977,480</u>	<u>(634,580)</u>	<u>601,580</u>
Planning Portfolio					
Corporate rollout of GIS	110,000	7,000	6,239	(761)	completed
End to End Planning	316,000	6,000	6,000	-	completed
	<u>426,000</u>	<u>13,000</u>	<u>12,239</u>	<u>(761)</u>	<u>-</u>
Regeneration Portfolio					
Harwich Masterplan	726,000	104,780	111,974	7,194	completed
Clacton Regeneration	625,500	200,070	134,335	(65,735)	65,740
Clacton Regeneration CCTV works	31,000	6,780	7,011	231	completed
Clacton Seafront Improvements	136,000	136,000	68,038	(67,962)	67,960
Regeneration Capital Projects	334,000	308,000	-	(308,000)	308,000
Crag Walk	1,196,000	11,000	12,287	1,287	completed
Careline equipment upgrade to 21CN	60,000	60,000	-	(60,000)	60,000
	<u>3,108,500</u>	<u>826,630</u>	<u>333,645</u>	<u>(492,985)</u>	<u>501,700</u>
Technical Services					
Coast Protection					
York Road Sea Wall Strengthening	1,123,000	11,350	11,351	1	completed
Cliff Road Sea Wall	2,178,000	2,178,000	1,761,340	(416,660)	416,660
Holland Haven Sea Wall (Gunfleet Boating Club frontage)	1,450,000	371,000	217,016	(153,984)	153,980
	<u>4,751,000</u>	<u>2,560,350</u>	<u>1,989,708</u>	<u>(570,642)</u>	<u>570,640</u>

CAPITAL OUTTURN 2011-12

	Total Scheme Budget	Approved Budget 2011-12	Actual Expenditure	Over/(Under) Spending	Slippage / Completed
	£	£	£	£	£
<i>Tourism and Community Life Portfolio</i>					
Replacement of beach hut supports - The Walings	70,000	4,000	-	(4,000)	4,000
Refurbishment of Blue Chalet beach huts	92,000	92,000	82,952	(9,048)	9,050
Dovercourt Swimming Pool - redevelopment	850,000	698,870	-	(698,870)	698,870
Dovercourt Boating Lake	30,000	30,000	25,701	(4,299)	completed
Leisure Management System	110,000	1,000	996	(5)	completed
Brook Country Park	198,000	55,090	36,985	(18,105)	18,110
Cranleigh Close, Clacton, landscaping works	80,000	52,000	52,265	265	-
The Hangings , Dovercourt, landscaping works	71,000	39,000	29,535	(9,465)	9,470
Play Route	105,000	39,830	30,618	(9,212)	9,210
MUGA Welfare Park, Garland Road, Parkeston	44,000	5,670	5,673	3	completed
Refurbishment of Children's Play Area, School Road, Tendring	45,000	1,720	1,110	(610)	completed
Refurbishment of Children's Play Areas, Harwich and Dovercourt	100,000	100,000	93,361	(6,639)	1,950
Refurbishment of Children's Play Area, Windsor Avenue, Clacton	22,000	22,000	20,716	(1,284)	completed
Refurbishment of Children's Play Area, Burrs Road, Clacton	10,000	10,000	10,416	416	completed
Refurbishment of Children's Play Area, Hereford Road, Holland on Sea	15,000	15,000	14,434	(566)	completed
Refurbishment of Children's Play Area, St Andrew's Close, Alresford	13,000	13,000	12,676	(324)	completed
Provision of Children's Play Area, Welfare Park, Parkeston	17,000	17,000	17,077	77	completed
Provision of Children's Play Area, Park Playing Fields, Frinton on Sea	18,000	18,000	17,141	(859)	completed
Improved Disabled Access to Children's Play Areas	46,000	46,000	46,000	-	completed
	1,936,000	1,260,180	497,656	(762,524)	750,660
<i>Leased vehicles & equipment</i>					
Vehicles	ongoing	337,000	170,635	(166,365)	133,500
Total General Fund expenditure	11,404,960	7,327,580	4,382,530	(2,945,050)	2,875,000

CAPITAL OUTTURN 2011-12

	Total Scheme Budget	Approved Budget 2011-12	Actual Expenditure	Over/(Under) Spending	Slippage / Completed
	£	£	£	£	£
<i>FINANCING</i>					
<u>HOUSING REVENUE ACCOUNT</u>					
Supported borrowing HRA		-	-	-	-
Major Repairs Reserve		3,810,440	3,086,862	(723,578)	560,808
External Funding		25,390	25,390	-	-
Capital receipts HRA		-	-	-	-
<i>Total Housing Revenue Account financing</i>		3,835,830	3,112,252	(723,578)	560,808
<u>GENERAL FUND</u>					
<i>Specific Financing</i>					
External contributions		705,910	638,619	(67,291)	75,780
Section 106		292,780	274,632	(18,148)	11,420
Insurance monies		92,000	82,952	(9,048)	9,050
Leasing/Contract Hire		337,000	170,635	(166,365)	133,500
Government Grants for Coast Protection		2,560,350	1,989,708	(570,642)	570,640
Government Grants - Other		205,720	47,072	(158,648)	158,000
Disabled facilities Grants		904,010	912,768	8,758	-
<i>General Financing</i>					
Capital receipts		1,055,050	70,712	(984,338)	942,580
Reserves and Revenue Contributions		1,174,760	195,432	(979,328)	974,030
<i>Total General Fund financing</i>		7,327,580	4,382,530	(2,945,050)	2,875,000

RESERVES as at 31 March 2012 and Estimated Usage in 2012/13

	Actual Balance 1 April 2011 £m	Contribution from Reserves 2011/12 £m	Contribution to Reserves 2011/12 £m	Balance 31 March 2012 £m	Contribution from Reserves 2012/13 £m	Contribution to Reserves 2012/13 £m	Balance 31 March 2013 £m
Earmarked Reserves							
Revenue Commitments Reserve	6.215	(6.215)	8.045	8.045	(8.045)	0.087	0.087
Capital Commitments Reserve	0.532	(0.512)	0.744	0.764	(0.764)	0.000	0.000
Asset Refurbishment / Replacement Reserve	1.403	(1.600)	0.961	0.764	(0.055)	0.000	0.709
Austerity Reserve	1.221	(1.221)	0.500	0.500	0.000	0.000	0.500
Benefit Reserve	0.260	0.000	0.139	0.399	0.000	0.000	0.399
Car Parks Reserve (Decriminalisation)	0.521	0.000	0.000	0.521	0.000	0.000	0.521
Careline System Replacement Reserve	0.037	0.000	0.000	0.037	0.000	0.000	0.037
Citizens Advice Bureau Reserve	0.032	(0.032)	0.000	0.000	0.000	0.000	0.000
Commuted Sums Reserve	0.257	(0.033)	0.110	0.334	(0.040)	0.000	0.294
Concessionary Bus Fares Reserve	0.916	(0.916)	0.000	0.000	0.000	0.000	0.000
Cremator Replacement Reserve	0.530	0.000	0.233	0.763	0.000	0.233	0.996
Election Reserve	0.000	0.000	0.000	0.000	0.000	0.030	0.030
Fixed Penalty Notice Reserve	0.006	(0.006)	0.000	0.000	0.000	0.000	0.000
Haven Gateway Partnership Reserve	0.075	0.000	0.000	0.075	0.000	0.000	0.075
Jaywick Project Manager and Externally Funded Posts Reserve	0.102	(0.085)	0.097	0.113	(0.081)	0.002	0.034
Leisure Capital Projects Reserve	0.335	(0.335)	0.335	0.335	(0.335)	0.000	0.000
Planning Inquiries and Enforcement Reserve	0.030	(0.025)	0.500	0.505	0.000	0.000	0.505
Project Investment Reserve (re revenue support to CCTV)	0.019	0.000	0.000	0.019	0.000	0.000	0.019
Public Conveniences Reserve	0.120	0.000	0.020	0.140	0.000	0.000	0.140
Specific Revenue Grants Reserve - Homelessness	0.165	0.000	0.085	0.250	0.000	0.000	0.250
Specific Revenue Grants Reserve - Community strategy	0.028	(0.028)	0.040	0.040	(0.040)	0.000	0.000
	12.804	(11.008)	11.809	13.605	(9.360)	0.352	4.596
Uncommitted Reserve	4.000	0.000	0.000	4.000	0.000	0.000	4.000
Total Reserves	16.804	(11.008)	11.809	17.605	(9.360)	0.352	8.596

GENERAL FUND CAPITAL PROGRAMME

	Proposed Source of Financing	Approved 2012/13 Budget £	Slippage from 2011/12 £	Other 2012/13 adjs £	Amended 2012/13 Budget £	2013/14 Budget £	2014/15 Budget £	2015/16 Budget £	2016/17 Budget £
EXPENDITURE									
Benefits and Revenues Portfolio									
Replacement Folding and Inserting Machine	R1	30,000	-	-	30,000	-	-	-	-
Replacement of High Volume Printers	R2	-	7,000	-	7,000	-	10,000	12,000	-
Replacement scan stations	R1	-	-	-	-	-	-	42,000	-
Replacement Northgate UNIX server	R5	-	-	-	-	60,000	-	-	-
		30,000	7,000	-	37,000	60,000	10,000	54,000	-
Customer and Central Services Portfolio									
Upgrade of Contact Centre software	R2	-	3,920	-	3,920	-	-	-	-
Information and Communications Technology Core Infrastructure	R1/R2	172,000	45,660	-	217,660	100,000	100,000	100,000	100,000
		172,000	49,580	-	221,580	100,000	100,000	100,000	100,000
Environment Portfolio									
Purchase of containers for food re-cycling service	E1	-	12,710	-	12,710	-	-	-	-
Purchase of green recycling boxes	R2	-	71,000	-	71,000	-	-	-	-
Environmental Health database migration	R2	12,000	-	-	12,000	-	-	-	-
Public Access Module to CAPS	C1	-	56,000	-	56,000	-	-	-	-
Cemeteries and Crematorium					-				
Weeley Crematorium Car Park	R2	-	100,000	-	100,000	-	-	-	-
Mercury Abatement Equipment and Cremators replacement	R3	-	-	-	-	700,000	-	-	-
		12,000	239,710	-	251,710	700,000	-	-	-
Finance and Asset Management Portfolio									
Audit management software	R2	-	6,000	-	6,000	-	-	-	-
Replacement debit and credit card payment facility	R2	-	14,630	-	14,630	-	-	-	-
Agresso e-procurement	C1/R2	52,000	-	-	52,000	21,000	11,000	-	-
		52,000	20,630	-	72,630	21,000	11,000	-	-

GENERAL FUND CAPITAL PROGRAMME

	Proposed Source of Financing	Approved 2012/13 Budget £	Slippage from 2011/12 £	Other 2012/13 adjs £	Amended 2012/13 Budget £	2013/14 Budget £	2014/15 Budget £	2015/16 Budget £	2016/17 Budget £
Housing Portfolio									
Disabled Facilities Grants	G3/C1	757,000	567,586	102,000	1,426,586	757,000	757,000	757,000	757,000
Private Sector Renewal Grants	C1	-	33,994	-	33,994	-	-	-	-
Private Sector Leasing	C1	33,000	-	-	33,000	33,000	33,000	33,000	33,000
		790,000	601,580	102,000	1,493,580	790,000	790,000	790,000	790,000
Regeneration Portfolio									
Clacton Regeneration	E1/R2	-	65,740	-	65,740	-	-	-	-
Clacton Seafront Improvements	R2	-	67,960	-	67,960	-	-	-	-
Regeneration Capital Projects	G2/R2	-	308,000	-	308,000	-	-	-	-
Careline Equipment Upgrade to 21CN	R2	-	60,000	-	60,000	-	-	-	-
		-	501,700	-	501,700	-	-	-	-
Technical Services Portfolio									
Coast Protection									
Cliff Road Sea Wall (previously Fernwood Ave to Cliff Road East works)	G1	-	416,660	-	416,660	-	-	-	-
Holland Haven Sea Wall (Gunfleet Boating Club frontage)	G1	-	153,980	-	153,980	-	-	-	-
Rolling vehicle/plant replacement	E4	72,000	133,500	-	205,500	206,000	160,000	300,000	317,000
		72,000	704,140	-	776,140	206,000	160,000	300,000	317,000
Tourism and Community Life Portfolio									
Play Route	E1/R2	-	9,210	-	9,210	-	-	-	-
Refurbishment of Children'd Play Area, Marine Parade West, Clacton	E2	160,000	-	-	160,000	-	-	-	-
Refurbishment of Children's Play Areas, Harwich and Dovercourt	E2	-	1,950	-	1,950	-	-	-	-
Dovercourt Swimming Pool - redevelopment	C1/R2/R4	-	698,870	-	698,870	-	-	-	-
Replacement of beach hut supports - The Walings	R2	20,000	4,000	-	24,000	-	-	-	-
Refurbishment of Blue Chalets beach huts	E3	-	9,050	-	9,050	-	-	-	-
Brook Country Park	E1/R2	-	18,110	-	18,110	-	-	-	-
Cranleigh Close, Clacton, landscaping works	E2	8,000	-	-	8,000	9,000	11,000	-	-
The Hangings, Dovercourt, landscaping works	E2	29,000	9,470	-	38,470	3,000	-	-	-
		217,000	750,660	-	967,660	12,000	11,000	-	-
TOTAL APPROVED GENERAL FUND CAPITAL PROGRAMME		1,345,000	2,875,000	102,000	4,322,000	1,889,000	1,082,000	1,244,000	1,207,000

GENERAL FUND CAPITAL PROGRAMME

	Proposed Source of Financing	Approved 2012/13 Budget £	Slippage from 2011/12 £	Other 2012/13 adjs £	Amended 2012/13 Budget £	2013/14 Budget £	2014/15 Budget £	2015/16 Budget £	2016/17 Budget £
FINANCING									
Specific Financing									
External contributions	E1	-	75,780	-	75,780	-	-	-	-
Section 106	E2	197,000	11,420	-	208,420	12,000	11,000	-	-
Insurance monies	E3	-	9,050	-	9,050	-	-	-	-
Leasing/contract hire	E4	72,000	133,500	-	205,500	206,000	160,000	300,000	317,000
Government Grant re Coast Protection	G1	-	570,640	-	570,640	-	-	-	-
Government Grants - Other	G2	-	158,000	-	158,000	-	-	-	-
Disabled Facilities Grant	G4	690,000	-	102,000	792,000	690,000	690,000	690,000	690,000
		959,000	958,390	102,000	2,019,390	908,000	861,000	990,000	1,007,000
General Financing									
Capital Receipts	C1	110,000	942,580	-	1,052,580	100,000	100,000	100,000	100,000
Direct Revenue contributions	R1	151,000	-	-	151,000	121,000	121,000	154,000	100,000
Capital Commitments Reserve	R2	125,000	639,030	-	764,030	-	-	-	-
Cremator Reserve	R3	-	-	-	-	700,000	-	-	-
Leisure Capital Investment Reserve	R4	-	335,000	-	335,000	-	-	-	-
Asset Refurbishment/Replacement Reserve	R5	-	-	-	-	60,000	-	-	-
		386,000	1,916,610	-	2,302,610	981,000	221,000	254,000	200,000
TOTAL FUNDING OF GENERAL FUND CAPITAL PROGRAMME		1,345,000	2,875,000	102,000	4,322,000	1,889,000	1,082,000	1,244,000	1,207,000

HOUSING REVENUE ACCOUNT CAPITAL PROGRAMME

	Proposed Source of Financing	Approved 2012/13 Budget £	Slippage from 2011/12 £	Other 2012/13 adjs £	Amended 2012/13 Budget £	2013/14 Budget £	2014/15 Budget £	2015/16 Budget £	2016/17 Budget £
EXPENDITURE									
Improvements, enhancement & adaptation of the Council's housing stock	G3	2,762,000	538,726	-	3,300,726	2,762,000	2,762,000	2,762,000	2,783,000
Disabled adaptations for Council tenants	G3	400,000	22,081	-	422,081	400,000	400,000	400,000	400,000
Information Technology upgrade and replacement	G3	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Cash Incentive Scheme	G3	60,000	-	-	60,000	60,000	60,000	60,000	60,000
TOTAL APPROVED HOUSING REVENUE ACCOUNT CAPITAL PROGRAMME		3,242,000	560,807	-	3,802,807	3,242,000	3,242,000	3,242,000	3,263,000
FINANCING									
Major Repairs Allowance	G3	3,242,000	560,807	-	3,802,807	3,242,000	3,242,000	3,242,000	3,263,000
TOTAL FUNDING OF HOUSING REVENUE ACCOUNT CAPITAL PROGRAMME		3,242,000	560,807	-	3,802,807	3,242,000	3,242,000	3,242,000	3,263,000