

<b>Key Decision Required:</b>	<b>Yes</b>	<b>In the Forward Plan:</b>	<b>Yes</b>
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## CABINET

28 FEBRUARY 2014

### REPORT OF FINANCE AND TRANSFORMATION PORTFOLIO HOLDER

#### **A.3 CORPORATE BUDGET MONITORING REPORT FOR THE THIRD QUARTER OF 2013/14**

(Report prepared by Finance and Procurement)

#### **PART 1 – KEY INFORMATION**

##### **PURPOSE OF THE REPORT**

To provide an overview of the Council's actual financial position against the budget as at the end of December 2013.

##### **EXECUTIVE SUMMARY**

- The Council's financial position against the approved budget has been prepared for the period to the end of December 2013.
- The information set out in this report is now based on the 2013/14 revised budget presented to Council on 11 February 2014.
- The position to the end of December 2013, as set out in more detail in the Executive Summary attached, shows that overall the actual General Fund Revenue position is behind the profiled budget by **£5.355million** (behind profile by £3.909m at the end of the previous quarter). After allowing for significant one-off budgets such as the Fit for Purpose Budget where commitments or decisions are still to be made, the position is revised to **£1.404m** behind the profiled budget (behind profile by £0.882m at the end of the previous quarter). A considerable element of this variance is due to the timing of expenditure and income although some emerging or continuing issues have been identified which have been set out below. It is also worth highlighting that the favourable income position being experienced in areas such as planning and car parks is also making a significant contribution to this variance.
- In respect of other areas of the budget such as the Capital Programme, debt recovery, treasury activity and LCTSS / business rates retention, there are no significant issues that have been identified to date.
- As in previous years, it is recognised that a number of smaller variances within services emerge over the course of the year that would not necessarily be specifically highlighted or discussed within the Corporate Budget Monitoring reports. Although a significant number of budgets have been reduced as part of the financial strategy process over recent years it is still possible that a range of smaller variances may remain at the end of the year and contribute to the overall position. Also a number of budgets that relate to schemes / initiatives or earmarked for specific purposes may not be fully spent by the end of the year and may be subject to end of year processes such as carry forward requests and therefore remain committed. However at this stage and after taking into account the current position and information available, it is anticipated that any adverse issues will be offset by

favourable variances elsewhere within the budget.

- Where emerging issues have been identified, these will be monitored and updates provided where appropriate and if necessary considered as part of the Financial Strategy and budget setting framework in future years.
- A number of emerging issues have also arisen that have required a budget adjustment to be made with further details set out below and within the recommendations

## **RECOMMENDATION(S)**

**It is recommended that:**

**(a) The financial position as at the end of December 2013 is noted.**

**(b) That the following budget adjustments for 2013/14 are approved:**

- i) Salary budgets are adjusted by £0.106m to reflect the current position with a corresponding transfer to the Fit for Purpose Budget.**
- ii) That £0.178m be allocated to support the cost of agency staff within the Revenues and Benefits Service funded from Government grant income.**
- iii) That £0.010m is reallocated from the existing Folding and Inserting Machine capital budget within the Capital Programme to meet the cost of the necessary scanning equipment to support the implementation of Individual Electoral Registration**

**(c) That the following budget adjustments for 2014/15 are approved, funded from the Fit for Purpose budget:**

- i) That £0.128m is allocated for additional PCSO Provision in the district.**
- ii) That £0.044m is allocated to 'Hardship Support'.**

**(d) That delegation be given to the Corporate Director (Public Experience) in consultation with the Portfolio Holder for Environment and Coast Protection to agree the necessary charges relating to street naming and numbering for 2014/15.**

**(e) That delegation be given to the Corporate Director (Life Opportunities) in consultation with the Portfolio Holder for Housing, Benefits and Revenues to agree the necessary charges relating to the Council's Housing Sheltered Units for 2014/15.**

## **PART 2 – IMPLICATIONS OF THE DECISION**

### **DELIVERING PRIORITIES**

Effective budgetary control is an important tool in ensuring the financial stability of the authority by drawing attention to issues of concern at an early stage so that appropriate action can be taken. Financial stability plays a key role in delivering the Council's corporate and community aims and priorities.

## FINANCE, OTHER RESOURCES AND RISK

### Finance and other resources

The financial implications are considered in the body of the report.

### Risk

A number of variances will be subject to change as the year progresses although at this stage it is expected that any adverse position can be managed within the overall budgets. The budget position will be monitored and reviewed as part of both the future budget monitoring arrangements and Financial Strategy Processes.

## LEGAL

The Local Government Act 2003 makes it a statutory duty that Local Authorities monitor income and expenditure against budget and take appropriate action if variances emerge.

## 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.**

There are no direct implications arising from this report.

## PART 3 – SUPPORTING INFORMATION

### BACKGROUND

The Council's financial position against the approved budget has been prepared for the period ending 31 December 2013.

The information set out in this report is now based on the 2013/14 revised budget presented to Council on 11 February 2014.

### GENERAL FUND REVENUE

The position to the end of December 2013, as set out in more detail in the Executive Summary attached, shows that overall the actual position is behind the profiled budget by **£5.355m**.

After allowing for significant / one-off budgets such as the Fit for Purpose Budget where commitments or decisions are yet to be made, this position is revised to **£1.404m** behind the profiled budget with further details as follows:

<b>Variance As Set out In Executive Summary</b>	<b>(£5.355m)</b>
<b><i>Less Variances to date for Significant / One-off Budgets</i></b>	
Fit For Purpose	£2.076m
Contingency	£0.379m
New Homes Bonus	£0.754m
Local Plan	£0.742m
<b>Variance Excluding Significant / One-off Budgets</b>	<b>(£1.404m)</b>

After further excluding the variance for employee costs of **£0.230m**, which is covered separately below, the remaining net variance is **£1.174m** (£0.570m behind profile at the

end of the last quarter)

As set out in the appendices, a considerable element of this remaining variance is due to the timing of expenditure and income or where commitments / decisions have yet to be made. In addition, amounts may also be subject to carry forward requests at the end of the year. However some issues remain or have emerged during the second half of the year, with further details set out below:

**Appendix B** provides further narrative around variances with the following drawing out the significant issues that have emerged to date:

## **EXPENDITURE BUDGETS**

### **a) Expenditure Budgets Behind Profile**

#### ➤ **Salaries / Employee Costs**

Overall employee expenses are behind profile by **£0.230m**.

As reported in the first half of the year, fundamental service reviews (FSR's) have now been completed with significant and on-going savings delivered via these reviews which have been reflected in the base budget. The position above is due to the full implementation of FSR's or additional restructures remaining in progress so for example, vacancies remain until the associated recruitment processes are completed. It is also important to highlight that services continue to challenge how they deliver their services so opportunities are taken to further review staffing levels, such as when vacancies exist, rather than automatically recruit on a like for like basis.

Given that the end of the financial year is nearly upon us, the opportunity has been taken to review the salaries position with a view to further adjust the budget to better reflect the position above. After taking into account matters such as the timing of the recruitment to vacant posts, the impact on the Housing Revenue Account through recharged salary costs, the managed response within Leisure Services to the lower levels of income where expenditure items such as salary cost form part of that response, it is anticipated that salary budgets can be reduced by a further **£0.106m** for 2013/14. It is therefore proposed on making this adjustment to the salary estimates with a corresponding transfer to the Fit for Purpose Budget in 2013/14.

### **b) Expenditure Budgets Ahead of Profile**

#### ➤ **Insurance Premiums**

Although not significant in terms of the overall budgeted position (**£0.022m** ahead of the profile at the end of December 2013) it is worth highlighting the increase in premiums that the Council has experienced during the year. Based on the Council's current claims history and the insurance market in general it is now likely that the Council will face further increases in 2014/15 and beyond. It is currently proposed on reviewing the Council's claims history to identify actions that can be taken to resist or reduce further increases in insurance costs in future years.

## **INCOME BUDGETS**

As previously mentioned, additional details around the Council's most significant areas of income from fees and charges is set out in **Appendix H** with additional comments below. Further comments are also provided in respect of non fee and charge income where necessary.

#### **a) Income Budgets Ahead of Profile**

A number of income budgets are currently ahead of the profile with details are set out below for significant items:

- **Car Park Income ahead of profile - £0.069m or 17% of the annual budget** (£0.037m ahead of profile at the end of the last quarter)

In previous budget monitoring reports it was noted that the summer months generated significant income and with the good weather experienced in July and August, income started to move ahead of profile. This position has been maintained over the third quarter with income now ahead of the annual budget for the year by **£0.042m**, which is after taking into account the resident's free parking initiative.

- **Planning Fees ahead of profile - £0.250m or 40% of the annual budget** (£0.126m ahead of the profile at the end of the last quarter)

As set out in **Appendix H**, a number of planning applications have been made during the year to date, which has resulted in income being ahead of the profile. Similarly to the position with car parking income above, the annual budget has already been exceeded by **£0.096m** by the end of December 2013.

#### **b) Income Budgets Behind Profile**

As highlighted in **Appendix H**, a number of income budgets are behind profile to date. It is worth highlighting that in respect of leisure income, a managed response remains in place in terms of managing expenditure and income to deliver the service within the overall net budget along with continuing to explore opportunities to maximise income through commercial and promotional activities. Crematorium income also continues to offset cemetery income which remains behind profile.

In respect of non fee related income it is important to highlight the issue around recycling credit income from ECC which is currently being 'masked' within the overall net position for the service due to the timing of expenditure items such as contract payments, which are currently behind profile. Due to a reduction in dry recycling that is currently being experienced, there is a knock on impact on the level of income we receive by way of recycling credits from ECC, which could be behind profile by as much as **£0.140m** by the end of the year. At present it is proposed on managing the position through controlling expenditure directly within the service and/or across the whole department. As set out in the 2014/15 budget, work is being undertaken by promotional officers to increase the level of recycling with the aim of recovering back to the position where the budgeted level of recycling credit income is achieved.

#### **OTHER BUDGETS**

- **External Legal Advice**

The position to date is as follows:

*Expenditure on External Legal Advice – Full Year Budget* = £0.078m

*Expenditure on External Legal Advice – Actual to the end of December r* = £0.053m

- **LCTSS / NNDR**

Following the introduction of the Local Council Tax Support Scheme (LCTSS) and Business Rates Retention in 2013/14, additional information around these two areas is

set out in **Appendix I**. There are no significant issues to highlight to date.

In providing an update to members in respect of the original proposal to join an Essex-wide NNDR pool, the balance between risk and reward was significantly shifted following the Chancellor's Autumn Statement and the changes he proposed to business rate reliefs etc. in 2014/15. Following discussions between the relevant Essex Authorities, the decision to withdraw the pooling application was made. The option to join a pool in 2015/16 will be reconsidered later in the year.

### **BUDGETS ADJUSTMENTS**

#### ➤ **Street Naming and Numbering**

As part of the recent budget setting process, **£0.004m** was included in the 2014/15 budget as income from introducing charges for street naming and numbering. The service is currently working on developing the necessary charges in readiness for implementation in 2014/15 and a recommendation is included above that seeks a delegation to the Corporate Director (Public Experience) to finalise the associated charges in consultation with the Portfolio Holder for Environment and Coast Protection.

#### ➤ **Use of Agency Staff within the Revenue and Benefits Service**

The continuation of the use of agency staff is proposed to respond to the additional work required in implementing the Local Council Tax Support Scheme, Council Tax Technical changes and in dealing with the customer enquiries that these changes have generated. To enable this approach to continue, which is supported by Government grant, the following changes are required to the budget, formal approval of which is requested in the recommendations above:

<b>Budget</b>	<b>Amount</b>
Increase Revenues and Benefits Agency Staff Budget	£178,170
Utilisation of budgets supported by Government Grant – Additional Admin Grant / Rent Allowance / Local Housing Allowance	(£178,170)

#### ➤ **Leader's Announcement at Full Council 11 February 2014**

During the Leader's budget speech, he made a commitment to provide additional PCSO provision in the district along with supporting residents as they face the challenges of 'cost of living' increases.

To formalise this commitment it is necessary to include the following changes within the 2014/15 budget:

<b>Budget</b>	<b>Amount</b>
PCSO Provision for 2014/15 and 2015/16	£128,000
Review of 'Hardship Support' for 2014/15	£44,000
Use of Fit for Purpose*	(£172,000)

*\*This includes funding made available from the income from the Police and Crime Commissioner and a Council Tax 'Freeze' in 2014/15.*

In addition to the above, the Leader also announced a change to Portfolio Holders and the areas of responsibility that each portfolio covered. Although work is now in progress to reflect the new portfolio structure within the Council's financial systems, the appendices reflect the existing position, but this has no overall impact on this report with significant and individual variances remaining highlighted as necessary.

## **HOUSING REVENUE ACCOUNT – REVENUE**

An overall position is set out in the Executive Summary with further details included in **Appendix C**.

As at the end of December 2014, the HRA is **£0.179m** ahead of the profiled budget (£0.063m behind profile at the end of the last quarter) which largely reflects the timing of expenditure such as maintenance and repairs and interest payable on HRA debt although rental income remains behind profile, a position that is now likely to remain at the end of the year. This is partly due to the level of voids, especially where there is a longer term void position, but it is expected that this will be managed within the overall net budgeted position by the end of the year.

As part of the budget setting process for 2014/15, fees and charges were set out relating to the Council's Sheltered Units and it was also highlighted that the charges were subject to Essex County Council's budget setting process as they provide grant funding for this service. To date the Council is still awaiting information from ECC so fees for 2014/15 cannot yet be finalised. A recommendation is therefore set out above that seeks a delegation to enable the finalisation of fees for the Council's Sheltered Units for 2014/15.

## **CAPITAL PROGRAMME – GENERAL FUND**

The overall position is set out in **Appendix D**.

As at the end of December 2013 the programme is behind profile by **£0.786m** (£0.049m behind profile at the end of the last quarter).

Where schemes are currently being delivered, relevant information is provided in the appendix. Given the lead in time to some schemes, some capital projects are subject to development and detailed procurement processes for example, with additional information planned on being provided in future budget monitoring reports as they progress. There are no significant issues to highlight at the present time with additional comments set out in **Appendix D**.

### **CAPITAL PROGRAMME ADJUSTMENTS**

#### **➤ Introduction of Individual Electoral Registration**

As previously highlighted elsewhere during the year, the Council is required to implement a new approach to electoral registration during 2014/15. Although funding has been provided by the Government to support Local Authorities in implementing the new requirements, the change does put additional pressure on existing resources. As part of implementing the project it has been identified that new scanning equipment will be required at an estimated cost of **£0.010m**.

In identifying the necessary funding to support the purchase of this equipment, the Capital Programme has been reviewed and there are a number of existing projects that are not currently being progressed in the short term. One such project is the replacement of the folding and inserting machine in the Revenues and Benefits Service where the current approach is to maintain the existing machine until such time as a replacement is required.

This does provide the opportunity to use some of the funding associated with this project to support the purchase of the necessary scanning equipment for Individual Electoral Registration. A recommendation is therefore included above to enable this budget adjustment to be made. However it is recognised that should a new folding and

inserting machine be required sooner than currently anticipated due to breakdown etc. then funding may need to be found elsewhere within the budget to enable it to be replaced although alternative options would be investigated in the first instance.

➤ **Cremator Replacement**

This project is now well underway with associated tenders being sought. The current Capital Programme includes the associated project with a budget of **£0.700m**.

A contribution to an earmarked reserve is also currently being made each year to support this project. Including the contribution of **£0.233m** that is budgeted for in 2014/15, the estimated available funding within this reserve will be **£0.762m**. To meet the total project costs, which are currently expected to exceed **£1.000m**, it is proposed on 'calling down' the necessary balance of funding from this earmarked reserve. Although such budget adjustments are delegated to the Council's S151 Officer, it is being highlighted at this stage for transparency and completeness.

**CAPITAL PROGRAMME – HOUSING REVENUE ACCOUNT**

The overall position is included in **Appendix D**.

As at the end of December 2013 the programme is behind profile by **£1.661m** (£1.314m behind profile at the end of the last quarter).

This budget relates primarily to the on-going major repairs and improvements to the Council's own dwellings and acquisition / new build schemes. There are no specific issues to highlight at this stage and the expectation is that expenditure / commitments will be broadly in line with the budget over the course of the year as work is progressed and procurement processes completed or subject to carry forward requests at the end of the year.

**CORPORATE DEBT**

A detailed analysis of the current position is shown in **Appendix E**.

There are no significant issues to highlight at the present time. Income will continue to be collected over the remainder of the year with recovery arrangements and action taken as necessary.

**TREASURY ACTIVITY**

A detailed analysis of the current position is shown in **Appendix F**.

There are no significant matters to highlight at the present time with investment and borrowing activity on-going in line with the Treasury Strategy and associated practices / requirements.

**BACKGROUND PAPERS FOR THE DECISION**

None

**APPENDICES**

Front Cover and Executive Summary



Appendix A – Summary by Portfolio / Committee  
Appendix B – General Fund Budget Position by Department  
Appendix C – Housing Revenue Account Budget Position  
Appendix D – Capital Programme  
Appendix E – Corporate Debt  
Appendix F – Treasury Activity  
Appendix G – Income from S106 Agreements  
Appendix H – Significant Fees and Charges  
Appendix I – LCTSS and NNDR

# *Tendring* *District Council*



## ***Appendices Included:***

<b>Executive Summary</b>	<b>A summary of the overall position.</b>
<b>Appendix A</b>	<b>A summary of the overall position by Portfolio</b>
<b>Appendix B</b>	<b>An analysis by Department of all General Fund Revenue budgets.</b>
<b>Appendix C</b>	<b>An analysis of Housing Revenue Account budgets.</b>
<b>Appendix D</b>	<b>The position to date for all capital projects.</b>
<b>Appendix E</b>	<b>Position on corporate debt.</b>
<b>Appendix F</b>	<b>Treasury activity.</b>
<b>Appendix G</b>	<b>Section 106 monies.</b>
<b>Appendix H</b>	<b>Position against significant fees and charges budgets</b>
<b>Appendix I</b>	<b>Local Council Tax Support Scheme and NNDR</b>

## **Corporate Budget Monitoring**

***December 2013***

## Corporate Budget Monitoring - Executive Summary as at the end of December 2013

The tables below show the summary position for the General Fund, Housing Revenue Account, Capital, Debt and Treasury Activity.

### General Fund - Summary by Department Excluding Housing Revenue Account

	Full Year Budget	Profiled Budget to Date	Actual to Date	Variance to Profile
	£	£	£	£
Chief Executive and Management and Members Support	539,010	619,060	595,078	(23,982)
Corporate Services	(22,446,120)	(5,240,975)	(9,662,687)	(4,421,711)
Public Experience	14,281,790	4,217,427	3,429,496	(787,931)
Life Opportunities	5,000,140	4,939,639	6,013,811	1,074,172
Planning	2,625,180	1,313,911	118,581	(1,195,329)
<b>Total</b>	<b>(0)</b>	<b>5,849,061</b>	<b>494,280</b>	<b>(5,354,781)</b>

### Housing Revenue Account

	Full Year Budget	Profiled Budget to Date	Actual to Date	Variance to Profile
	£	£	£	£
<b>Total HRA</b>	<b>0</b>	<b>(6,728,340)</b>	<b>(6,549,267)</b>	<b>179,073</b>

### Capital

	Full Year Budget	Profiled Budget to Date	Actual to Date	Variance to Profile
	£	£	£	£
General Fund	7,713,457	2,089,657	1,303,870	(785,788)
Housing Revenue Account	5,455,783	3,622,605	1,961,230	(1,661,375)
<b>Total</b>	<b>13,169,240</b>	<b>5,712,263</b>	<b>3,265,100</b>	<b>(2,447,163)</b>

### Debt

	Arrears this month as % of Amount Collectable to date	Collected to Date (Against Budgeted Collection)
General Debt	7.05%	
Housing Rents	1.97%	
Council Tax		89.13%
NNDR		96.47%

### Treasury

	£'000
Total External Borrowing	54,106
Total Investments	41,864

# Appendix A - Revenue Budget Position at the end of December 2013

## Portfolio / Committee Summary

	Current Full Year Budget	Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile
	£	£	£	£
Environment and Coast Protection	7,296,200	3,644,085	2,986,293	(657,792)
Finance and Assets	9,525,440	4,157,117	683,723	(3,473,394)
Housing, Benefits, Revenues, Sports Facilities	5,050,350	(1,780,133)	(530,862)	1,249,272
Inward Investment and Growth	3,066,780	731,696	535,392	(196,304)
Planning and Corporate Services	2,878,150	3,606,773	2,245,005	(1,361,769)
Development Control Committee	15,450	23	210	188
Human Resources Committee	(0)	155,087	72,461	(82,627)
Licensing Committee	104,450	(78,801)	(83,615)	(4,814)
Regulatory Committee	280,710	36,450	228	(36,222)
<b>Net Cost of Services</b>	<b>28,217,530</b>	<b>10,472,296</b>	<b>5,908,836</b>	<b>(4,563,461)</b>
Revenue support for Capital Investment	3,015,730	0	0	0
Financing Items	(1,182,720)	1,242,616	1,259,735	17,119
<b>Budget Before use of Reserves</b>	<b>30,050,540</b>	<b>11,714,913</b>	<b>7,168,571</b>	<b>(4,546,342)</b>
Contribution to / (from) earmarked reserves	(12,480,270)	0	0	0
<b>Total Net Budget</b>	<b>17,570,270</b>	<b>11,714,913</b>	<b>7,168,571</b>	<b>(4,546,342)</b>
<b>Funding:</b>				
Revenue Support Grant	(6,643,940)	(3,154,754)	(3,154,754)	0
NNDR Income	(4,503,510)	(4,558,583)	(5,187,955)	(629,372)
Collection Fund Surplus	(151,130)	(120,904)	(120,904)	0
Parish Precepts	1,287,010	1,287,010	1,287,015	5
Income from Council Tax Payers (including Parish Precepts)	(7,558,700)	(6,046,960)	(6,046,960)	0
<b>Total</b>	<b>(0)</b>	<b>(879,279)</b>	<b>(6,054,987)</b>	<b>(5,175,708)</b>

## Corporate Budget Monitoring - General Fund Budget Position at the end of December 2013

### Department - Chief Executive and Management and Members Support

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Next Quarters Profile	Comments
	£	£	£	£	£	
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	318,140	242,195	252,915	10,720	75,945	
Transport Related Expenditure	10,540	7,905	7,322	(583)	2,635	
Supplies & Services	500,840	375,755	338,445	(37,310)	125,085	
<b>Total Direct Expenditure</b>	<b>829,520</b>	<b>625,855</b>	<b>598,681</b>	<b>(27,174)</b>	<b>203,665</b>	
<b>Direct Income</b>						
Other Grants reimbursements and Contributions	(5,000)	(3,750)	(3,603)	147	(1,250)	
Sales, Fees and Charges	(4,060)	(3,045)	0	3,045	(1,015)	
<b>Total Direct Income</b>	<b>(9,060)</b>	<b>(6,795)</b>	<b>(3,603)</b>	<b>3,192</b>	<b>(2,265)</b>	
<b>Net Direct Costs</b>	<b>820,460</b>	<b>619,060</b>	<b>595,078</b>	<b>(23,982)</b>	<b>201,400</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	27,490	0	0	0	27,490	
Service Unit and Central Costs	105,980	0	0	0	105,980	
Recharged Income	(414,920)	0	0	0	(414,920)	
<b>Total Indirect Income/Expenditure</b>	<b>(281,450)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(281,450)</b>	
<b>Total for Chief Executive and Management and Members Support</b>	<b>539,010</b>	<b>619,060</b>	<b>595,078</b>	<b>(23,982)</b>	<b>(80,050)</b>	

## Department - Chief Executive and Management and Members Support

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Chief Executive and Management and Members Support</b>	539,010	619,060	595,078	(23,982)	

## Corporate Budget Monitoring - General Fund Budget Position at the end of December 2013

### Department - Corporate Services

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Next Quarters Profile	Comments
	£	£	£	£	£	
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	5,951,780	3,542,712	3,383,836	(158,876)	2,409,068	
Premises Related Expenditure	141,520	137,560	139,279	1,719	3,960	
Transport Related Expenditure	41,110	40,115	66,252	26,137	995	
Supplies & Services	11,681,640	8,874,081	5,226,669	(3,647,411)	2,507,559	
Third Party Payments	735,190	551,392	465,418	(85,974)	183,798	
Interest Payments	241,860	115,037	114,244	(793)	126,823	
<b>Total Direct Expenditure</b>	<b>18,793,100</b>	<b>13,260,898</b>	<b>9,395,698</b>	<b>(3,865,200)</b>	<b>5,232,202</b>	
<b>Direct Income</b>						
Government Grants	(1,488,480)	(896,211)	(918,390)	(22,180)	(292,269)	
Other Grants reimbursements and Contributions	(683,900)	(553,697)	(546,278)	7,419	(130,203)	
Sales, Fees and Charges	(204,770)	(154,812)	(76,737)	78,076	(49,958)	
Rents Receivable	(200)	(150)	(12,663)	(12,513)	(50)	
Interest Receivable	(143,390)	(154,351)	(131,623)	22,728	10,961	
Formula Grant and Council Tax	(22,745,230)	(16,743,327)	(17,372,694)	(629,367)	(6,001,903)	
<b>Total Direct Income</b>	<b>(25,265,970)</b>	<b>(18,502,548)</b>	<b>(19,058,385)</b>	<b>(555,837)</b>	<b>(6,463,422)</b>	
<b>Net Direct Costs</b>	<b>(6,472,870)</b>	<b>(5,241,650)</b>	<b>(9,662,687)</b>	<b>(4,421,036)</b>	<b>(1,231,220)</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	(1,850,320)	675	0	(675)	(1,850,995)	
Service Unit and Central Costs	4,012,470	0	0	0	4,012,470	
Capital Financing Costs	2,914,010	0	0	0	2,914,010	
Recharged Income	(8,569,140)	0	0	0	(8,569,140)	
<b>Total Indirect Income/Expenditure</b>	<b>(3,492,980)</b>	<b>675</b>	<b>0</b>	<b>(675)</b>	<b>(3,493,655)</b>	
<b>Net Contribution to/(from) Reserves</b>	<b>(12,480,270)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,480,270)</b>	
<b>Total for Corporate Services</b>	<b>(22,446,120)</b>	<b>(5,240,975)</b>	<b>(9,662,687)</b>	<b>(4,421,711)</b>	<b>(17,205,145)</b>	

## Department - Corporate Services

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Corporate Director (Corporate Services) and Administration</b>	0	101,491	91,938	(9,553)	
<b>Total for Democratic Services</b>	317,050	290,918	298,167	7,249	
<b>Total for Legal Services</b>	(0)	187,800	171,105	(16,695)	
<b>Total for Business Management</b>	663,510	378,180	292,236	(85,944)	The latest position primarily reflects the timing of expenditure on partnership funded schemes which would be subject to carry forward requests at the end of the year.
<b>Total for Human Resources</b>	221,980	434,965	359,252	(75,713)	This position reflects the timing / commitment of expenditure budgets relating to officer training and development.
<b>Total for Asset Management</b>	48,270	158,415	130,341	(28,074)	
<b>Total for Corporate IT</b>	0	1,079,194	917,351	(161,843)	The timing and lead in time for a number of IT initiatives and projects is the key issue that results in the current budgetary position.



## Department - Corporate Services

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b>Total for Finance and Procurement</b>	0	761,426	718,294	(43,132)	
<b>Total for F&amp;P - Other Corporate Costs</b>	7,122,070	2,678,897	(694,927)	(3,373,824)	The current variance reflects the position against the Fit for Purpose, Contingency and New Homes Bonus budgets where further commitments and decisions will need to be made in the future. It is also worth highlighting a small overspend that is emerging against insurance premium budgets as the Council has experienced an increase in such costs partly due to its current adverse claims history which is now under review.
<b>Total for F&amp;P - Financing Items</b>	(13,248,730)	1,281,930	1,277,114	(4,816)	
<b>Total for F&amp;P - Formula Grant, Business Rates and Council Tax</b>	(17,570,270)	(12,594,191)	(13,223,558)	(629,367)	Income from NNDR remains ahead of profile - please see Appendix I for further details which sets out the overall position. The actual NNDR position for the year will not be confirmed until after the end of the year where the adjustments such as those relating to the levy payment will become known.
<b>Total for Corporate Services</b>	(22,446,120)	(5,240,975)	(9,662,687)	(4,421,711)	

# Corporate Budget Monitoring - General Fund Budget Position at the end of December 2013

## Department - Public Experience

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Next Quarters Profile	Comments
	£	£	£	£	£	
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	3,351,740	2,536,207	2,493,184	(43,023)	815,533	
Premises Related Expenditure	2,801,860	2,245,942	2,151,388	(94,553)	555,918	
Transport Related Expenditure	489,580	328,542	295,329	(33,213)	161,038	
Supplies & Services	7,549,520	1,533,060	1,121,455	(411,604)	6,016,460	
Third Party Payments	4,384,810	2,926,916	2,593,269	(333,647)	1,457,894	
<b>Total Direct Expenditure</b>	<b>18,577,510</b>	<b>9,570,667</b>	<b>8,654,626</b>	<b>(916,041)</b>	<b>9,006,843</b>	
<b>Direct Income</b>						
Government Grants	(242,430)	(235,300)	(235,296)	4	(7,130)	
Other Grants reimbursements and Contributions	(1,425,810)	(1,004,925)	(812,955)	191,970	(420,885)	
Sales, Fees and Charges	(3,017,140)	(2,522,557)	(2,598,504)	(75,946)	(494,583)	
Rents Receivable	(272,690)	(230,412)	(215,323)	15,089	(42,278)	
<b>Total Direct Income</b>	<b>(4,958,070)</b>	<b>(3,993,195)</b>	<b>(3,862,077)</b>	<b>131,117</b>	<b>(964,875)</b>	
<b>Net Direct Costs</b>	<b>13,619,440</b>	<b>5,577,472</b>	<b>4,792,549</b>	<b>(784,924)</b>	<b>8,041,968</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	251,270	0	0	0	251,270	
Service Unit and Central Costs	4,828,280	0	0	0	4,828,280	
Capital Financing Costs	833,220	0	0	0	833,220	
Recharged Income	(5,250,420)	(1,360,045)	(1,363,052)	(3,007)	(3,890,375)	
<b>Total Indirect Income/Expenditure</b>	<b>662,350</b>	<b>(1,360,045)</b>	<b>(1,363,052)</b>	<b>(3,007)</b>	<b>2,022,395</b>	
<b>Total for Public Experience</b>	<b>14,281,790</b>	<b>4,217,427</b>	<b>3,429,496</b>	<b>(787,931)</b>	<b>10,064,363</b>	

## Department - Public Experience

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Corporate Director (Public Experience) and Administration</b>	0	136,701	132,484	(4,217)	
<b>Total for Street Scene</b>	4,096,310	2,497,199	2,139,701	(357,498)	Please see main body of report for further details relating to the Waste and Recycling Service.
<b>Total for Environmental Services</b>	476,740	183,886	171,483	(12,403)	
<b>Total for Engineering Services</b>	5,399,030	711,893	646,340	(65,553)	The current position primarily relates to coast protection maintenance budgets where the timing of expenditure is subject to a range of factors such as the weather and tides.
<b>Total for Regeneration</b>	2,715,060	630,278	512,483	(117,795)	This position is made up of a number of smaller variances across a range of initiatives that include partnership funded projects where the timing of spend and commitments differs across years.
<b>Total for Open Space and Bereavement</b>	722,390	252,125	211,301	(40,824)	The current position reflects a number of smaller variances but also various income budgets with further details are set out in Appendix H.

## Department - Public Experience

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b>Total for Parking and Seafronts</b>	872,260	(194,655)	(384,296)	(189,642)	This primarily reflects the favourable position that has continued in respect of car park income and beach hut income budgets. (Appendix H sets out additional details). This is in addition to spending on budgets such as repairs and the timing of contract payments.
<b>Total for Public Experience</b>	14,281,790	4,217,427	3,429,496	(787,931)	

# Corporate Budget Monitoring - General Fund Budget Position at the end of December 2013

## Department - Life Opportunities

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Next Quarters Profile	Comments
	£	£	£	£	£	
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	5,984,700	4,444,572	4,616,587	172,015	1,540,128	
Premises Related Expenditure	1,325,460	1,089,195	984,244	(104,951)	236,265	
Transport Related Expenditure	121,620	94,125	98,260	4,135	27,495	
Supplies & Services	2,433,360	1,917,511	1,488,227	(429,284)	515,849	
Transfer Payments	55,331,330	36,087,000	40,612,659	4,525,659	19,244,330	
<b>Total Direct Expenditure</b>	<b>65,196,470</b>	<b>43,632,403</b>	<b>47,799,976</b>	<b>4,167,573</b>	<b>21,564,067</b>	
<b>Direct Income</b>						
Government Grants	(57,216,720)	(36,018,790)	(38,998,496)	(2,979,706)	(21,197,930)	
Other Grants reimbursements and Contributions	(463,390)	(346,452)	(466,148)	(119,696)	(116,938)	
Sales, Fees and Charges	(3,085,490)	(2,310,262)	(2,310,946)	(685)	(775,228)	
Rents Receivable	(25,730)	(17,260)	(10,575)	6,685	(8,470)	
<b>Total Direct Income</b>	<b>(60,791,330)</b>	<b>(38,692,764)</b>	<b>(41,786,166)</b>	<b>(3,093,402)</b>	<b>(22,098,566)</b>	
<b>Net Direct Costs</b>	<b>4,405,140</b>	<b>4,939,639</b>	<b>6,013,811</b>	<b>1,074,172</b>	<b>(534,499)</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	454,460	0	0	0	454,460	
Service Unit and Central Costs	6,457,350	0	0	0	6,457,350	
Capital Financing Costs	1,309,390	0	0	0	1,309,390	
Recharged Income	(7,626,200)	0	0	0	(7,626,200)	
<b>Total Indirect Income/Expenditure</b>	<b>595,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>595,000</b>	
<b>Total for Life Opportunities</b>	<b>5,000,140</b>	<b>4,939,639</b>	<b>6,013,811</b>	<b>1,074,172</b>	<b>60,501</b>	

## Department - Life Opportunities

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Corporate Director (Life Opportunities) and Administration</b>	0	87,540	94,280	6,740	
<b>Total for Strategic Housing and Needs</b>	919,470	453,942	434,638	(19,304)	
<b>Total for Commercial Management</b>	739,200	644,017	468,494	(175,523)	£78K of the variance relates to the homelessness budget which is due to the continuing focus on preventative measures. This is in addition to increased income for the Careline service which is expected to continue / remain at the end of the year.
<b>Total for Building and Development</b>	38,410	304,410	301,286	(3,124)	
<b>Total for Operations Management</b>	2,115,360	1,037,907	981,540	(56,367)	Please see main body of report for further details relating to the management of income and expenditure to support delivering these budgets on target at the end of the year.

## Department - Life Opportunities

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b>Total for Revenues and Benefits</b>	1,094,030	1,628,516	3,061,108	1,432,591	As in previous quarters, this position primarily reflects the timing differences between the payment of housing benefit and the receipt of the associated subsidy from the Government. Please also see the main body of the report for further details relating to employee costs that are to be funded from Government Grant.
<b>Total for Facilities Management</b>	93,670	783,305	672,464	(110,842)	This latest position mainly reflects the timing of expenditure on items such as repairs and utility costs that are associated with the Council's general office accommodation budgets.
<b>Total for Life Opportunities</b>	5,000,140	4,939,639	6,013,811	1,074,172	

# Corporate Budget Monitoring - General Fund Budget Position at the end of December 2013

## Department - Planning

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Next Quarters Profile	Comments
	£	£	£	£	£	
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	1,292,660	957,369	918,733	(38,636)	335,291	
Premises Related Expenditure	2,230	1,672	320	(1,353)	558	
Transport Related Expenditure	57,460	43,095	26,634	(16,461)	14,365	
Supplies & Services	1,595,320	1,098,792	235,401	(863,392)	496,528	
<b>Total Direct Expenditure</b>	<b>2,947,670</b>	<b>2,100,929</b>	<b>1,181,088</b>	<b>(919,841)</b>	<b>846,741</b>	
<b>Direct Income</b>						
Other Grants reimbursements and Contributions	(24,000)	(18,000)	(24,302)	(6,302)	(6,000)	
Sales, Fees and Charges	(1,012,150)	(769,018)	(1,038,205)	(269,186)	(243,132)	
<b>Total Direct Income</b>	<b>(1,036,150)</b>	<b>(787,018)</b>	<b>(1,062,506)</b>	<b>(275,488)</b>	<b>(249,132)</b>	
<b>Net Direct Costs</b>	<b>1,911,520</b>	<b>1,313,911</b>	<b>118,581</b>	<b>(1,195,329)</b>	<b>597,609</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	105,690	0	0	0	105,690	
Service Unit and Central Costs	3,014,570	0	0	0	3,014,570	
Capital Financing Costs	16,630	0	0	0	16,630	
Recharged Income	(2,423,230)	0	0	0	(2,423,230)	
<b>Total Indirect Income/Expenditure</b>	<b>713,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>713,660</b>	
<b>Total for Planning</b>	<b>2,625,180</b>	<b>1,313,911</b>	<b>118,581</b>	<b>(1,195,329)</b>	<b>1,311,269</b>	



## Department - Planning

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Head of Planning and Administration</b>	(5,650)	235,574	199,681	(35,893)	
<b>Total for Planning Development</b>	829,850	116,445	(218,513)	(334,958)	Planning fees are currently ahead of profile (See Appendix H), along with employee costs and enforcement costs where commitments will be made over the course of the year.
<b>Total for Planning Policy</b>	1,701,780	975,880	139,879	(836,001)	As in previous years, the timing of expenditure against the Local Plan budget is associated with the various strands of work that are required to deliver this project that spans financial years. In addition to this, income from Land Charges Search Fee income is now ahead of the profile (see Appendix H for further details)
<b>Total for Building Control</b>	99,200	(13,988)	(2,466)	11,523	
<b>Total for Planning</b>	2,625,180	1,313,911	118,581	(1,195,329)	

## Corporate Budget Monitoring - Housing Revenue Account Budget Position at the end of December 2013

### Housing Revenue Account

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Next Quarters Profile	Comments
	£	£	£	£	£	
<b>Analysis by Type of Spend</b>						
<b>Direct Expenditure</b>						
Employee Expenses	545,840	161,250	155,411	(5,839)	384,590	
Premises Related Expenditure	3,590,710	2,360,542	2,540,702	180,161	1,230,168	
Transport Related Expenditure	10,500	7,875	5,834	(2,041)	2,625	
Supplies & Services	421,830	279,704	240,988	(38,716)	142,126	
Third Party Payments	1,030	773	0	(773)	258	
Transfer Payments	17,000	12,750	10,674	(2,076)	4,250	
<b>Total Direct Expenditure</b>	<b>4,586,910</b>	<b>2,822,893</b>	<b>2,953,610</b>	<b>130,717</b>	<b>1,764,017</b>	
<b>Direct Income</b>						
Government Grants	(100,000)	0	0	0	(100,000)	
Other Grants reimbursements and Contributions	(8,000)	0	(2,910)	(2,910)	(8,000)	
Sales, Fees and Charges	(722,490)	(557,624)	(609,910)	(52,286)	(164,866)	
Rents Receivable	(13,065,670)	(9,800,150)	(9,601,111)	199,039	(3,265,520)	
Interest Receivable	(56,600)	0	0	0	(56,600)	
<b>Total Direct Income</b>	<b>(13,952,760)</b>	<b>(10,357,774)</b>	<b>(10,213,931)</b>	<b>143,843</b>	<b>(3,594,986)</b>	
<b>Net Direct Costs</b>	<b>(9,365,850)</b>	<b>(7,534,881)</b>	<b>(7,260,321)</b>	<b>274,560</b>	<b>(1,830,969)</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	(239,660)	0	0	0	(239,660)	
Service Unit and Central Costs	1,988,040	0	0	0	1,988,040	
Capital Financing Costs	7,940,910	806,541	711,054	(95,487)	7,134,369	
Recharged Income	(20,040)	0	0	0	(20,040)	
<b>Total Indirect Income/Expenditure</b>	<b>9,669,250</b>	<b>806,541</b>	<b>711,054</b>	<b>(95,487)</b>	<b>8,862,709</b>	
<b>Contributions to/(from) reserves</b>						
Contributions to/(from) Reserves	(303,400)	0	0	0	(303,400)	
<b>Total Contributions to/(from) reserves</b>	<b>(303,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(303,400)</b>	
<b>Total for HRA</b>	<b>0</b>	<b>(6,728,340)</b>	<b>(6,549,267)</b>	<b>179,073</b>	<b>6,728,340</b>	

## Housing Revenue Account

	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
	£	£	£	£	
<b><u>Analysis by Service/Function</u></b>					
<b>Total for F&amp;P - Financing Items</b>	773,870	0	0	0	
<b>Total for Commercial Management</b>	(773,870)	(6,728,340)	(6,549,267)	179,073	Rental income remains behind profile that partly reflects the current level of voids. This is being managed by proactively managing expenditure with the aim of delivering the overall net position within budget by the end of the year.
<b>Total for HRA</b>	0	(6,728,340)	(6,549,267)	179,073	

## **Corporate Budget Monitoring - General Fund Capital Programme. Position at the end of December 2013**

	Commenced	Funding - External (Ext) or Internal (Int) or Leasing	2013/14 Current Full Year Budget £	2013/14 Profiled Budget to date £	2013/14 Actual to date £	2013/14 Variance to Profile £	Comments
<b>Expenditure</b>							
<b>Environment and Coast Protection Portfolio</b>							
Weeley Crematorium Car Park	No	INT	100,000	0	0	0	
Cremator replacement	Yes	INT	700,000	10,000	20,993	10,993	
Rolling Vehicle/Plant Replacement	Yes - long term project	L	226,000	127,000	127,000	0	
Replacement of beach hut supports - The Walings	Yes - long term project	INT	11,620	0	(3,506)	(3,506)	Current position reflects payment charged to 2012/13 for which an invoice has not yet been received.
Brook Country Park	Yes	EXT	8,780	5,000	5,428	428	
Refurbishment of Children's Play Area, Marine Parade West, Clacton	No	EXT	160,000	0	0	0	
Cranleigh Close, Clacton, landscaping works	Yes	EXT	13,320	0	0	0	
The Hangings, Dovercourt, landscaping works	Yes	EXT	32,710	9,000	9,401	401	
Environmental Health Database Migration	Yes - long term ICT project	INT	5,250	0	0	0	
Public Access Module to CAPS	Yes - long term ICT project	INT	56,000	0	0	0	

**Corporate Budget Monitoring - General Fund Capital Programme.  
Position at the end of December 2013**

	Commenced	Funding - External (Ext) or Internal (Int) or Leasing	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
			£	£	£	£	
Coast Protection - Cliff Road Sea Wall	Yes	EXT	50,000	50,000	25,537	(24,463)	Discussions remain in progress with consultants to finalise scheme costs.
Coast Protection - Clacton and Holland Works Phase 1	Yes	EXT	200,000	200,000	425,569	225,569	Further activity is now well underway with tenders being issued for the respective elements of the scheme. The current position largely reflects the timing of spend and the receipt of grant income.
Beach Changing Facilities	No	EXT	145,000	0	0	0	
			<b>1,708,680</b>	<b>401,000</b>	<b>610,421</b>	<b>209,421</b>	
<b>Finance and Assets Portfolio</b>							
Audit management software	Yes	INT	6,000	0	0	0	
Replacement debit and credit card payment facility	Yes	INT	14,630	0	0	0	
Agresso e-procurement	No	INT	73,000	0	0	0	A phased approach to deliver this longer term project remains in progress.
			<b>93,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Corporate Budget Monitoring - General Fund Capital Programme. Position at the end of December 2013

	Commenced	Funding - External (Ext) or Internal (Int) or Leasing	2013/14 Current Full Year Budget £	2013/14 Profiled Budget to date £	2013/14 Actual to date £	2013/14 Variance to Profile £	Comments
<b>Housing, Benefits, Revenues, Sports Facilities Portfolio</b>							
Replacement Folding and Inserting Machine	Rolling programme of replacement	INT	30,000	0	0	0	Existing machine currently being maintained. This position is being monitored to identify if any further commitment is required against this budget. In the immediate term it is proposed on reallocating £10k from this budget to support the introduction of Individual Electoral Registration with a recommendation set out in the main body of the report.
Replacement of High Volume Printers	Rolling programme of replacement	INT	7,000	0	0	0	Existing machine currently being maintained. This position is being monitored to identify if any further commitment is required against this budget.
Replacement of Northgate Unix Server	No	INT	60,000	0	0	0	Existing machine currently being maintained. This position is being monitored to identify if any further commitment is required against this budget.
Dovercourt Swimming Pool - redevelopment	Yes	INT	698,870	20,000	24,045	4,045	
Replacement of Careline Alarms in Group Schemes	Yes	INT	34,470	2,000	4,880	2,880	
CCTV Maintenance	No	INT	57,000	0	0	0	
Private Sector Renewal Grants	Yes - ongoing	INT	3,994	0	(981)	(981)	
Disabled Facilities Grants	Yes - ongoing	EXT/INT	1,977,397	1,483,048	544,335	(938,713)	The current position reflects the timing of applications and the actual implementation of any agreed / associated works.

**Corporate Budget Monitoring - General Fund Capital Programme.  
Position at the end of December 2013**

	Commenced	Funding - External (Ext) or Internal (Int) or Leasing	2013/14 Current Full Year Budget £	2013/14 Profiled Budget to date £	2013/14 Actual to date £	2013/14 Variance to Profile £	Comments
Private Sector Leasing	Yes - ongoing	INT	33,000	0	0	0	
Empty Homes funding	Yes	EXT	1,290,913	0	12,398	12,398	
			<b>4,192,644</b>	<b>1,505,048</b>	<b>584,676</b>	<b>(920,371)</b>	
<b>Inward Investment and Growth Portfolio</b>							
Clacton Seafront Improvements	Yes	INT	7,180	0	0	0	
Dovercourt High Street - New Lighting Columns	Yes	EXT	2,000	2,000	1,829	(171)	
Dovercourt Town Centre Public Realm Improvements	Yes	EXT	28,470	28,470	25,829	(2,641)	
Clacton Regeneration	Yes	EXT/INT	46,640	3,000	3,000	0	
Regeneration Capital Projects	No	EXT/INT	308,000	0	0	0	Projects to be developed in conjunction with economic development strategy.
			<b>392,290</b>	<b>33,470</b>	<b>30,658</b>	<b>(2,812)</b>	

**Corporate Budget Monitoring - General Fund Capital Programme.  
Position at the end of December 2013**

	Commenced	Funding - External (Ext) or Internal (Int) or Leasing	2013/14 Current Full Year Budget £	2013/14 Profiled Budget to date £	2013/14 Actual to date £	2013/14 Variance to Profile £	Comments
<b>Planning and Corporate Services Portfolio</b>							
Joint HR and Payroll System	Yes	INT	55,000	0	0	0	
Upgrade of Contact Centre software	Yes	INT	3,920	3,920	3,920	(0)	
Information and Communications Technology Core Infrastructure	Ongoing	INT	128,293	96,220	35,115	(61,105)	
IT Strategic Investment	Yes	INT	1,139,000	50,000	39,080	(10,920)	Work is now well underway in delivering the agreed IT Strategic Investment and associated projects.
			<b>1,326,213</b>	<b>150,140</b>	<b>78,115</b>	<b>(72,025)</b>	
<b>Total Approved General Fund Capital Programme</b>			<b>7,713,457</b>	<b>2,089,657</b>	<b>1,303,870</b>	<b>(785,788)</b>	



## Corporate Budget Monitoring - Housing Revenue Account Capital Programme

### Budget Position at the end of December 2013

	Commenced	Source of Funding - External (Ext) or Internal (Int) or Leasing (L)	2013/14 Current Full Year Budget	2013/14 Profiled Budget to date	2013/14 Actual to date	2013/14 Variance to Profile	Comments
			£	£	£	£	
Improvements, enhancement & adaptation of the Council's housing stock	Yes - long term project	Ext/Int	3,269,036	2,389,660	1,063,923	(1,325,737)	This budget covers a range of individual schemes which will be delivered as the year progresses and are subject to the appropriate procurement processes, which are planned, being progressed or are underway.
IT Upgrade & Replacement	Yes - long term project	Ext/Int	20,000	15,219	0	(15,219)	
Disabled Adaptations	Yes - long term project	Ext/Int	433,010	327,425	196,865	(130,561)	Similarly to the above, it is anticipated that works will be progressed over the remainder of the year.
Cash Incentive Scheme	Yes - long term project	Ext/Int	78,000	56,434	18,000	(38,434)	
New Build Initiatives and Acquisitions	Yes	Ext/Int	1,655,737	833,867	682,442	(151,425)	The various schemes currently agreed within this overall budget remain in progress with further commitments / decisions required as further opportunities arise.
<b>Total Housing Revenue Account Capital Programme</b>			<b>5,455,783</b>	<b>3,622,605</b>	<b>1,961,230</b>	<b>(1,661,375)</b>	

## Corporate Debt : Position at the end of December 2013

The position against General debt and Housing debt are set out below.

### GENERAL DEBT

	Amount Collectable to date	Arrears this month	Arrears last month	Arrears this month as % of Amount Collectable to date		Comments
	£'000	£'000	£'000	%		
Sundry / General Debt	4,835	341	317	7.05%		The current level of debt remains consistent with previous years where the amount outstanding decreases as the year progresses resulting in only a limited level of overall arrears by the end of the financial year. Appropriate recovery action will be taken on outstanding amounts.

### HOUSING RENTS

	Total Due for the Year	Amount Collectable to date	Arrears this month	Arrears last month	Arrears this month as % of Total Due	Comments
	£'000	£'000	£'000	£'000	%	
Housing Rents and Service Charges	13,802	10,353	272	282	1.97%	No significant issues have arisen to date.

## Treasury Activity : Position at the end of December 2013

Key Treasury Management Performance Data and Prudential Indicators are set out below.

### TREASURY ACTIVITY

Borrowing	Opening Balance 1 April 2013	Borrowing to date	Borrowing Repaid to date	Balance to Date	Comments
	£'000	£'000	£'000	£'000	
Long Term PWLB Borrowing - GF	2,781	0	109	2,672	
Long Term PWLB Borrowing - HRA	52,956	0	1,522	51,434	
<b>TOTAL BORROWING</b>	<b>55,737</b>	<b>0</b>	<b>1,631</b>	<b>54,106</b>	

Investments	Opening Balance 1 April 2013	Investments to date	Investments Repaid to date	Balance to Date	Comments
	£'000	£'000	£'000	£'000	
<i>Investments less than a year</i>					
Investments with UK Government via Treasury Bills/Investments with DMO, and Local Authorities and other public bodies	25,500	126,740	118,490	33,750	Net investments have increased over the reporting period due to the timing of the Council's cash flow such as expenditure budgets behind profile or income being received ahead of expenditure.
Investments with UK financial Institutions (including Money Market Funds)	8,244	29,592	29,722	8,114	At the end of the period, investments were held with 4 counterparties
Investments with non-UK Financial institutions	0	0	0	0	
<b>Total Investments for less than a year</b>	<b>33,744</b>	<b>156,332</b>	<b>148,212</b>	<b>41,864</b>	
<i>Investments for longer than a year</i>	0	0	0	0	
<b>TOTAL INVESTMENTS</b>	<b>33,744</b>	<b>156,332</b>	<b>148,212</b>	<b>41,864</b>	

Interest Paid / Received	Full Year Budget	Profiled Budget to Date	Actual to Date	Variance to date	Comments
	£'000	£'000	£'000	£'000	
Interest Paid on Borrowing - GF	235	121	121	0	The average rate of interest on the Council's GF borrowing is currently 8.67%. (on an accrued basis)
Interest Paid on Borrowing - HRA	1,646	1,309	1,309	0	The average rate of interest on the Council's HRA borrowing is currently 3.15%. (on an accrued basis)
Interest Received on Investments	156	129	116	13	The average rate of interest being received on the Council's investments is currently 0.32%. (on an accrued basis)

### PRUDENTIAL INDICATORS

	Approved Indicator	Highest amount reached in the period	Comments
	£'000	£'000	
Authorised limit for external borrowing	77,159	55,794	Borrowing has remained within approved limits.
Operational boundary for external borrowing	68,932		
Debt Cap - HRA	60,285		

## Income from S106 Agreements

Information in respect of S106 income has been split across three areas in the table below - Where money has been formally allocated / being spent, where the money has been 'earmarked' but has not yet been formally included in the Council's spending programmes and where money remains unallocated / uncommitted.

The information below relates to only S106 amounts applicable to TDC.  
Where related to Capital schemes - see Appendix D for overall scheme progress.

### ALLOCATED / BEING SPENT

Scheme	Amount Committed / Planned to be Spent in 2013/14
	£'000
Children's Play Equipment - Refurbishment of Children's Play Area, Marine Parade West, Clacton on Sea	160
Cranleigh Close, Clacton - landscaping works	13
The Hangings, Dovercourt - landscaping works	33
Dovercourt High Street - new lighting columns	2
Dovercourt Public Realm Town Centre Improvements	29
HRA New Build and Acquisitions	661
Revenue Schemes	33
<b>TOTAL</b>	<b>931</b>

### UNALLOCATED / UNCOMMITTED TO DATE

Permitted Use as per S106 Agreement	Amount Held / 'Spend by' Date		
	Less than 2 Years	2 to 4 Years	4 years +
	£'000	£'000	£'000
Loss of Employment Land	-	10	-
Open Space	2	63	274
<b>TOTAL</b>	<b>2</b>	<b>73</b>	<b>274</b>

## **Corporate Budget Monitoring - General Fund Income Budget Position at the end of December 2013**

### **Sales Fees and Charges Income Analysis**

	Current Full	Profiled	Actual to	Variance	Comments
	£	£	£	£	
Leisure Facilities	(2,099,020)	(1,554,547)	(1,473,279)	81,268	Please see further comments in main body of the report
Car Parking	(398,580)	(371,421)	(440,823)	(69,402)	Please see further comments in main body of the report
<b>Other Significant Areas</b>					
Development Control - Chargeable Account	(613,150)	(459,862)	(709,639)	(249,777)	Planning fee income is currently ahead of profile with a number of applications made in the first half of the year.
Building Regulations-Chargeable Account	(200,560)	(173,293)	(161,275)	12,018	
Land Charges	(175,340)	(131,505)	(166,412)	(34,907)	
Cemeteries	(311,550)	(240,827)	(219,626)	21,201	
Crematorium	(1,064,020)	(777,605)	(799,094)	(21,489)	
Dog Warden	(18,630)	(13,973)	(7,369)	6,604	
Recreation Grounds	(30,530)	(23,870)	(17,166)	6,704	
Beach Hut Sites	(822,760)	(812,224)	(838,600)	(26,377)	Income is ahead of the profile with any amounts in excess of the net budget for this area being reinvested in seafront amenities / new beach hut sites.

## Sales Fees and Charges Income Analysis

	Current Full	Profiled	Actual to	Variance	Comments
	£	£	£	£	
Careline	(502,100)	(376,575)	(406,816)	(30,241)	
Licencing	(279,350)	(209,513)	(205,144)	4,369	
<b>Total</b>	<b>(6,515,590)</b>	<b>(5,145,215)</b>	<b>(5,445,244)</b>	<b>(300,029)</b>	

## LCTSS and Business Rates Retention

The cost / collection performance and analysis of the Local Council Tax Support Scheme along with the level of Business Rates collected to date is set out as follows:

### COUNCIL TAX AND LOCAL COUNCIL TAX SUPPORT SCHEME

COLLECTION FUND	Budget	Actual	VAR	Comments
	£'000	£'000	£'000	
Cost of LCTS Discounts	13,533,193	13,500,301	(32,892)	This will be subject to fluctuations over the year as claims are made or ended. The cost of the LCTSS is also supported by other technical changes to second homes and empty property discounts with the total collectable to date therefore the figure set out below.
LCTS Hardship Relief	30,800	2,423	(28,377)	

### COUNCIL TAX COLLECTION PERFORMANCE

	Budgeted Collection £	Actual Collection £	Var £	Accounts where LCTS Awarded Actual Collection %	TOTAL Actual Collection %	(for same period last year) TOTAL Actual Collection %
Apr to June	19,254,440	19,527,850	(273,411)	23.03	29.75	30.95
July	25,072,058	25,627,627	(555,569)	31.89	39	40.32
August	30,877,165	31,563,161	(685,996)	40.71	48.01	49.68
September	36,619,717	37,651,864	(1,032,147)	47.66	57.19	58.93
October	42,599,978	43,781,539	(1,181,561)	55.81	66.43	68.56
November	48,367,552	49,742,796	(1,375,244)	63.28	75.43	77.86
December	54,047,550	55,753,119	(1,705,569)	70.77	84.56	87.02
January	59,677,503					
February	61,522,876					
March	62,555,034					
Comments	The amount budgeted to be collected for the year has been re-calculated by taking into account the customers who have moved from 10 to 12 instalments.					

## LCTSS and Business Rates Retention

The cost / collection performance and analysis of the Local Council Tax Support Scheme along with the level of Business Rates collected to date is set out as follows:

### BUSINESS RATES RETENTION

#### NNDR COLLECTION PERFORMANCE

	Budgeted Collection	Actual Collection	Var	Comments
	£	£	£	
Apr to June	8,369,457	9,003,801	(634,344)	
July	10,559,211	11,552,128	(992,917)	
August	12,865,106	13,807,688	(942,582)	
September	15,115,351	16,392,633	(1,277,282)	
October	17,413,987	18,712,241	(1,298,254)	
November	19,652,133	20,935,413	(1,283,280)	
December	21,769,299	23,342,727	(1,573,428)	Actual collection currently ahead of budgeted amount
January	23,721,930			
February	24,012,284			
March	24,196,175			