

Key Decision Required:	Yes	In the Forward Plan:	Yes
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**CABINET**  
**13 JUNE 2014**

**REPORT OF FINANCE AND TRANSFORMATION PORTFOLIO HOLDER**

**A.6 FINANCIAL OUTTURN 2013/14**

(Report prepared by Richard Barrett and the Accountancy Team)

**PART 1 – KEY INFORMATION**

**PURPOSE OF THE REPORT**

To provide Cabinet with an overview of the financial outturn for the year 2013/14 and seek approval for:

- Revenue and capital commitments to be carried forward to 2014/15.
- Funding of the 2013/14 capital programme.
- The reserves position at the end of 2013/14.
- The allocation of the overall general fund variance for the year.
- The updated Capital Programme for 2014/15 to 2017/18 and associated funding.

**EXECUTIVE SUMMARY**

Following the completion of the comprehensive end of year processes, the financial outturn position for 2013/14 has been prepared across the various general fund accounts with a summary of the position set out below. In terms of the **£0.667m** variance relating to General Fund Revenue, it is worth highlighting that the primary reason behind this position is due to increased income of **£0.824m** for the year, with significant areas of increased income relating to planning and parking fees.

**Summary by Key General Fund Areas of the Budget**

Key Area	Budgeted Outturn Position <i>£m</i>	Actual Outturn Position <i>£m</i>	Variance  <i>£m</i>
<b>General Fund Revenue and the Capital Programme (after carry forwards)</b>			
General Fund Revenue	17.058	16.391	(0.667)
Capital Programme	8.546	8.440	(0.106)
<b>RESERVES</b>			
<b>Earmarked Reserves</b> (excluding commitments reserves) – total at 31 March 2014	4.063	5.488	1.425
<b>Earmarked Commitment Reserves</b> - total at 31 March 2014	0.184	14.568	14.384

<b>Uncommitted Reserves – Total at 31 March 2014</b>	4.000	4.000	0
<b>TOTAL RESERVES</b>	<b>8.247</b>	<b>24.056</b>	<b>15.809</b>
<b>OTHER KEY AREAS</b>			
<b>Collection Fund (TDC Element) – Council Tax</b>	0.253	0.429	(0.176)
<b>Collection Fund (TDC Element) – NNDR</b>	0	0.243	(0.243)

### General Fund Revenue

The final outturn position for the General Fund revenue account after taking into account carry forwards to 2014/15 and other adjustments is a net variance of **£0.667m**.

As previously mentioned, greater income than budgeted is the primary reason behind this position and it allows the Council to consider reinvesting this money. Given this position and the context of the on-going and difficult public sector funding environment the Council is faced with, it is proposed on allocating **£0.400m** of this variance to the Asset Refurbishment / Replacement Reserve with the balance of **£0.267m** being allocated to the Austerity Reserve.

### General Fund Capital Programme

The year end variance position for the Capital Programme for 2013/14 is **£0.106m**, after taking into account carry forwards of **£6.168m**. **£0.783m** of the carried forward amount relates to the revenue contributions originally budgeted for in 2013/14 .

In respect of the capital programme for 2014/15 and beyond, one adjustment has been made since Council approved the budget in February 2014, which relates to the Clacton to Holland Coast Protection Project. The Capital Programme reflects the anticipated expenditure in both 2014/15 and 2015/16.

The recommendation of this report also include a delegation to the Corporate Director (Public Experience) to allocate the budget of **£0.308m** for Regeneration Capital Projects in consultation with the relevant portfolio holders, with additional information set out in the capital outturn section later on in this report.

### Reserves

The Council's overall reserves at 31 March 2014 total **£24.056m**. However **£20.056m** 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 previously approved.

### Collection Fund

The Council's share of the Council Tax surplus for the year is **£0.429m**, **£0.176** more than budgeted. This will be taken into account in the budget setting process for 2015/16.

Following the introduction of the localisation of National Non Domestic rates in 2013/14, a collection fund approach is also required to account for NNDR income for the year. The Council's share of the NNDR surplus for the year is **£0.243m**. This will be taken into account in the budget setting process for 2015/16.

### **Review of the Outturn for 2013/14**

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 2013/14. 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 2015/16.

### **Housing Revenue Account (HRA)**

The HRA is a separate fund of the Council which captures the costs that relate to the provision of landlord services.

The outturn position on the Housing Revenue Account shows a surplus of **£0.143m** after taking into account a commitment of **£0.706m**. The level of HRA balances at 31 March 2014 is **£6.373m**.

## **RECOMMENDATION(S)**

**(a) That Cabinet notes the financial outturn position for 2013/14 as set out in this report and the appendices.**

**(b) That against the background of the opportunity to reinvest increased income and the increasingly difficult financial environment faced by the Council along with balancing the deliverability of key priorities and actions to support the budget in future years, the net General Fund variance for 2013/14 of £0.667m is allocated as follows:**

- **£0.400m be transferred to the Asset Refurbishment / Replacement Earmarked Reserve**
- **£0.267m be transferred to the Austerity Earmarked Reserve**

**(c) That Cabinet approves the Revenue Commitments of £12.317m to be carried forward from 2013/14 to 2014/15 as set out in Appendix A of this report.**

**(d) That Cabinet approves the financing of capital expenditure for 2013/14 as detailed in Appendix E**

**(e) That subject to (d), Cabinet approves the capital budgets of £6.168m to be carried forward from 2013/14 to 2014/15 and the associated carry forward of the revenue contribution to capital of £0.783m.**

**(f) That Cabinet approves the updated capital programme and associated financing as set out in Appendix G.**

**(g) That Cabinet approves the movement in uncommitted and earmarked reserves for 2013/14 set out in Appendix F and any amendments arising from recommendation (b) above.**

**(h) That Cabinet approves the movement on HRA balances for 2013/14 including the commitments set out within Appendix D**

**(i) That subject to (e) and (f) above, in respect of the £0.308m for Regeneration Capital Projects within the Capital Programme, the Corporate Director (Public Experience) be**

authorised to allocate this £0.308m of funding to projects within the wider area of Jaywick in consultation with the Regeneration, Inward Investment and Asset Management Portfolio Holder and the Finance and Transformation 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 2013/14 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 2014. The external audit of the Statement of Accounts is required by legislation to be completed by the end of September 2014.

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

## GENERAL FUND CARRY FORWARDS INTO 2014/15

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 2014/15, including budgets where general commitments have been made, such as those against additional income raised in the year.

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

The overall General Fund Variance for the year of **£0.667m** is after taking into account carryforwards totalling **£13.100m** with further details below:

### **Revenue Contributions to Capital Programme - £0.783m**

The 2013/14 capital programme budgeted for a revenue contribution of **£1.126m** to support the overall funding of the General Fund programme. A more detailed analysis of the capital programme for 2013/14 is given in a separate section further on in this report.

### **Other Revenue Items - £12.317m**

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:

### **Corporate Services**

- **Fit for Purpose Budget - £2.725m**

Commitments against this budget will continue in 2014/15 as part of the wider transformational agenda and to support the delivery of savings required to continue to balance the Council's budget in 2015/16 and beyond.

- **Contingency Budget - £0.505m**

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 2014/15 and beyond. It is worth highlighting that there continues to be the risk of having to fund from this budget amounts that may become due under the Municipal Mutual Insurance 'Scheme of Arrangement' and on-going land charges litigation as previously reported to members.

- **New Homes Bonus - £1.005m**

This relates to the grant amounts that are receivable under the Government's New Homes Bonus scheme that remain uncommitted, with projects and initiatives to be considered in 2014/15 and beyond.

- **Essex Family Needs project - £0.191m**

The amount requested is to support this externally funded project in 2014/15.

- **Rural Infrastructure Improvement Fund - £0.100m**  
The amount requested is to support this initiative in 2014/15.

### **Public Experience**

- **Coast Protection and Enhancement Fund - £4.000m**  
This relates to the Clacton to Holland Coast Protection Project and now that the tender process has been concluded and award of contracts have been made, the relevant adjustments to the Capital Programme have been made for 2014/15 and 2015/16 with the above amount being this Council's contribution to the overall estimated project cost of **£36.000m**.
- **Business Investment and Growth Projects- £1.200m**  
The amount requested is to support schemes and projects in 2014/15.
- **Big Society Initiative- £0.287m**  
The amount requested is to support further schemes and projects in 2014/15.
- **Recycling and Waste Initiatives - £0.255m**  
This carry forward relates to the 'weekly waste' grant from the Government and is requested to enable the continuation of various projects and initiatives in 2014/15.

### **Life Opportunities**

- **Benefit and Revenues Additional Staff - £0.125m**  
Various grants have been received from the Government to support changes and new burdens around benefits with the amount requested to be carried forward to continue to provide a budget to respond to the Government's on-going welfare reforms.

### **Planning**

- **Local Plan - £0.966m**  
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.

### **Various Other Items - £0.958m**

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

## **GENERAL FUND OUTTURN 2013/14 – DETAILED ANALYSIS**

The following table sets out a summary of the outturn position after taking into account the carry forward requests mentioned above. A more detailed Portfolio / Committee and Departmental analysis is set out in more detail in **Appendices B and C**.

## Summary of General Fund Revenue Account Outturn 2013/14

	Budget	Outturn	Variance
	£m	£m	£m
<b>Total net expenditure for Portfolio and Committee budgets</b>	<b>26.416</b>	<b>12.127</b>	<b>(14.289)</b>
<i>Financing Items:</i>			
Capital Investment	3.416	0.602	(2.814)
Financing Items	0.106	0.745	0.639
<b>Net expenditure before use of reserves</b>			
Transfers to / (from) Reserves	(12.880)	2.928	15.808
<b>Net Total</b>	<b>17.058</b>	<b>16.402</b>	<b>(0.656)</b>
<b>Financing</b>			
Business Rates (net)	(3.992)	(4.003)	(0.011)
Revenue Support Grant	(6.644)	(6.644)	0
Council Tax (including Collection Fund)	(6.422)	(6.422)	0
<b>Total</b>	<b>(17.058)</b>	<b>(17.069)</b>	<b>(0.011)</b>
<b>Total Variance for 2013/14</b>			<b>(0.667)</b>

In terms of the approved budget set out above, this has changed from the figure reported to Council in February 2014 due to the presentation of NNDR income and the associated levy, along with some individual portfolio changes due to a number of virements that have taken place for the period up to the 31 March 2014.

The variance figure (after carry forwards) shown in the table above reflects a number of issues such as those reported as part of the Corporate Budget Monitoring process during 2013/14 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 they make a significant contribution 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 2014/15 although historically any subsequent changes have been relatively minor.

Explanations for significant items within the overall variance of **£0.667m** are set out below with a high level summary as follows:

Variations on Income Budgets	(£0.824m)
Variations on Expenditure Budgets	(£0.520m)
Additional Contribution to Earmarked Reserves	£0.677m
<b>Total</b>	<b>(£0.667m)</b>

## Variations on Income budgets

The main reason behind the overall level of variance for the year is due to a number of income streams being greater than budgeted with the net variance being **£0.824m**, with further details as follows:

<b>Income Stream</b>	<b>Variance for 2013/14</b>	<b>Comments</b>
Planning Fees	(£0.380m)	
Parking Fees	(£0.108m)	This primarily relates to general fees and charges rather than penalty charges.
Council Tax Benefit	(£0.280m)	<p>This primarily relates to income where there has been a change in benefit entitlement in prior years before the introduction of the Local Council tax Support Scheme. In effect this income is where the Government have previously paid the Council a subsidy for benefit awarded to claimants. However as the previous council tax benefit regime and associated accounting mechanisms have now been 'closed' by the Government, they have not indicated that this money should be returned to them. However as there is a risk that the Government will approach the Council at a later date to claw this money back, a contribution to the Benefit Earmarked Reserve has been made.</p> <p>In addition, grants totalling <b>£0.115m</b> have been received from the Government to support the ongoing welfare changes. Similarly to the above, this amount has been transferred to the Benefit Earmarked Reserve to support the Council in responding to the Government's continual changes to the welfare regime in 2014/15 and beyond.</p>
Benefits and Revenues – Income from Court Costs	(£0.099m)	
Land Charges fees	(£0.047m)	
Government Grants - Amounts previously top sliced from Revenue support grant	(£0.035m)	



Careline Income	(£0.087m)	This position is partly offset by additional employee costs within the overall outturn position.
Other	(£0.037m)	
<b><i>Income Streams lower than budgeted</i></b>		
Recycling Credits	£0.117m	This figure is lower than that predicted as part of the Corporate Budget Monitoring Report at the end of December 2013. 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.
Licensing	£0.027m	
Building Control	£0.019m	
Leisure Facilities	£0.086m	This is the net income position which reflects the managed response by the department in aiming to deliver the service as close to budget as possible.  Over and above this amount, the service have delivered an underspend on employee costs which forms part of the overall figure set out in the following table. Taking this into account, the net position for the year is reduced to £0.021m.
<b>Net Income Variance Position for 2013/14</b>	<b>(£0.824m)</b>	<b>Net income is over and above the amount budgeted for the year</b>

#### **Variances on Expenditure budgets**

<b>Expenditure Item</b>	<b>Variance for 2013/14 (£m)</b>	<b>Comments</b>
All Departments – Employee Costs	(£0.150m)	This is the overall year end position against direct employee related budgets which are predominantly salaries, national insurance and pension contributions. This position broadly reflects the various vacancies currently being held whilst the Fundamental Service Review (FSR) process and other restructures are implemented / embedded.

Homelessness	(£0.100m)	The service continues to focus on homelessness prevention whilst also utilising the various options and initiatives to meet the Council's homelessness responsibilities, which in turn reduce the need to use the expensive alternative of Bed and Breakfast accommodation
External Audit Fees	(£0.036m)	Fees have been lower than budgeted, specifically around the cost of grant claims work and the receipt of a rebate during the year.
Waste and Recycling and Street Cleansing Contract Costs	(£0.092m)	Contract costs are lower than budget primarily due to the inflationary uplift on the contract being lower than originally estimated.
Members Allowances	(£0.020m)	This reflects the period of vacancies during the year.
Government Grant Funded Budgets	(£0.050m)	The Council has received a number of grants such as the New Homes Bonus adjustment grant which have been the subject of carryforward requests in previous years. However it is not proposed on carrying forward this amount into 2014/15 so it contributes to the overall outturn position for 2013/14.
Housing Benefit and Rebates Net Position	£0.112m	This position primarily reflects the timing of write-offs and the raising of benefit overpayments in addition to any changes in the overall bad debt provision required for the year.  This area of the budget is volatile in terms of the actual position each year and set against the context of an overall annual budget of approximately <b>£56.000m</b> .
All Departments - Recharges	£0.099m	This reflects the change in recharges for the year and primarily the reduced amount charged to the Housing Revenue Account in 2013/14.
The net total of other smaller variances	(£0.283m)	
<b>Total net expenditure variance position for 2013/14</b>	<b>(£0.520m)</b>	

In addition to the above, a contribution to reserves of **£0.677m** has been made in 2013/14 consisting of the following :

- The contribution to the benefits reserve as mentioned above - **£0.280m**
- A contribution to a new National Non Domestic Rates Resilience Earmarked Reserve - **£0.397**. Given the significant risks faced by the Council under the new NNDR local

retention model introduced in 2013/14 such as the economic impact on business rate income and the potential for appeals (both outside the direct control of the Council) it is proposed on setting aside the amount highlighted to support the Council in reacting to potential changes in NNDR income in 2014/15 and beyond. It is also worth highlighting that accounting rules around the new NNDR localisation approach keep evolving which adds an additional risk that may have a direct financial impact in any one year.

#### **CAPITAL OUTTURN POSITION FOR 2013/14**

Full details of the outturn position for each scheme together with the carry forward requests are set out in **Appendix E**. However a summary is set out in the following table:

	<b>Budget 2013/14</b>	<b>Outturn</b>	<b>C/Fwd</b>	<b>Remaining Variance</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>General Fund</b>	8.545	2.271	6.168	(0.106)
<b>Housing Revenue Account</b>	5.456	3.276	1.969	(0.211)

#### **Financing the Capital Programme**

A summary of the proposed financing of the capital expenditure in 2013/14 is set out in the following table, with a more detailed analysis being provided in **Appendix E** to this report:

	<b>Budget</b>	<b>Outturn</b>	<b>To Fund C/fwds</b>	<b>Variance</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Government Grants	3.556	1.285	2.273	0.002
External Sources of Finance	0.238	0.148	0.090	0
S106	0.237	0.051	0.186	0
Capital Receipts	0.872	0.059	0.806	(0.007)
Leasing	0.226	0.127	0	(0.099)
Revenue and Reserves	3.416	0.601	2.813	(0.002)
<b>GF Total</b>	<b>8.545</b>	<b>2.271</b>	<b>6.168</b>	<b>(0.106)</b>
Major Repairs Reserve	3.800	2.525	1.064	(0.211)
Revenue and Reserves	1.000	0.294	0.706	0
S106	0.656	0.457	0.199	0
<b>HRA Total</b>	<b>5.456</b>	<b>3.276</b>	<b>1.969</b>	<b>(0.211)</b>

In respect of the General Fund, the variance primarily relates to the timing of vehicle leasing across financial years. The budgets also reflect a number of changes where separate decisions

have been taken or where additional funding has become available during 2013/14.

In respect of the HRA Programme, the underspend is primarily due to changes in the timing of work. On-going budgets are included in 2014/15 and beyond to meet the on-going programme, although the **£0.706m** highlighted against the revenue and reserves line in the table above is requested to be carried forward to support the continuation of the specific project relating to new build and property acquisition.

### **Capital Programme 2014/15 to 2017/18**

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 2014/15 to 2017/18 is detailed in **Appendix G**.

The adjustment made over and above the carry forward amounts previously mentioned relates to the inclusion of the relevant budgets for the Clacton to Holland Coast Protection Scheme now that the procurement process has been completed and contractors appointed. The budget reflects the planned programme of works over 2014/15 and 2015/16.

A budget of **£0.308m** remains in the Capital Programme, although subject to approval of the carryforward amounts, that relates to regeneration capital projects. It was previously agreed by Cabinet that the Regeneration Manager, in consultation with the then Regeneration Portfolio Holder and Finance and Asset Management Portfolio Holder, be authorised to allocate this budget to projects in the Brooklands and Grasslands area of Jaywick. Proposals for the allocation of this funding are currently being developed and it is now proposed in the recommendations set out earlier on in this report that the Corporate Director (Public Experience) be authorised in consultation with the Regeneration, Inward Investment and Asset Management Portfolio Holder and the Finance and Transformation Portfolio Holder to allocate this **£0.308m** of funding to projects within the wider area of Jaywick rather than just the Brooklands and Grasslands area. This would allow for the money to be spent in line with emerging opportunities and key priorities that accord with the regeneration of the area.

### **GENERAL FUND RESERVES OUTTURN POSITION FOR 2013/14**

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

<b>2013/14</b>	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Uncommitted Reserve</b> (including £1.6m minimum working balance)			
B/fwd at 1 April 2013	4.000	4.000	
Net Increase/(Decrease) in Uncommitted Reserve	0	0	0
<b>Uncommitted Reserve C/fwd at 31 March 2014</b>	<b>4.000</b>	<b>4.000</b>	<b>0</b>

2013/14	Budget	Outturn	Variance
	£m	£m	£m
<b>Earmarked Reserves</b>			
B/fwd at 1 April 2013	17.128	17.128	
Net Increase/(Decrease) in Earmarked Reserves	(12.881)	2.928	15.809
<b>Earmarked Reserves C/fwd at 31 March 2014</b>	<b>4.247</b>	<b>20.056</b>	<b>15.809</b>

2013/14	Budget	Outturn	Variance
	£m	£m	£m
<b>Total General Fund Reserves</b>			
B/fwd at 1 April 2013	21.128	21.128	
Net Increase/(Decrease) in Reserves	(12.881)	2.928	15.809
<b>Total Reserves C/fwd at 31 March 2014</b>	<b>8.247</b>	<b>24.056</b>	<b>15.809</b>
Reserves relating to Carry Forwards	0.184	14.568	14.384
<b>Total Reserves C/fwd at 31 March 2014 Excluding Carry Forwards</b>	<b>8.063</b>	<b>9.488</b>	<b>1.425</b>

The change in the earmarked reserves of **£15.809m** takes into account the proposed level of revenue and capital carry forward requests of **£13.100m** previously mentioned. The overall level of reserves at the end of 2013/14 is **£24.056m**, made up of **£14.568m** for earmarked commitment reserves, **£5.488m** 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:

- NNDR Financial Resilience Reserve - £0.397m**  
 As previously mentioned an additional amount has been contributed to this new reserve to respond to the additional risks that the localising of national non domestic rates exposes the Council to. An amount of **£0.084m** had previously been set aside within the revenue commitment reserves, but this has now been moved to this new reserve in addition to the **£0.397m** highlighted above.
- Benefits Reserve - £0.280m**  
 An additional contribution to this reserve to support the Council in reacting to further Government changes in respect of on-going welfare reforms.

The Financial Strategy has continued to aim to maintain the Uncommitted Reserve, including the minimum working balance of **£1.600m**, at **£4.000m**. At 31 March 2014 the uncommitted reserve stands at **£4.000m** so it remains in line with this requirement.

## A REVIEW OF THE HRA OUTTURN POSITION FOR 2013/14

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 2013/14 is set out in the table below with a more detailed analysis provided in **Appendix D** to this report.

	<b>Budget</b>	<b>Outturn</b>	<b>Variance</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Income	(13.953)	(13.952)	0.001
Expenditure	4.587	4.502	(0.085)
Indirect Income / Expenditure	9.669	8.904	(0.765)
<b>Net HRA (Surplus) / Deficit for year before transfers to / from reserves</b>	<b>0.303</b>	<b>(0.546)</b>	<b>(0.849)</b>
Transfers to / (from) HRA General Reserves	(0.303)	0.546	0.849
HRA General Reserves b/fwd at 1 April 2013	5.827	5.827	
<b>HRA General Reserves c/fwd as at 31 March 2014</b>	<b>5.524</b>	<b>6.373</b>	<b>0.849</b>

### Housing Repairs Reserve

In addition to the movement on HRA General Reserves above the Repairs Reserve increased by **£0.029m** for the year to total **£1.375m** at the 31 March 2014.

### Housing Revenue Account Overview

The outturn position shows an overall surplus for the year of **£0.849m** compared with an estimated deficit of **£0.303m** with further details provided in **Appendix D**.

In general the outturn for the year is broadly in line with the budgets. The primary reason for the variance for the year is the revenue contribution to the capital programme to fund the new build and property acquisition project. Therefore **£0.706m** of the **£0.849** variance remains committed to this project and will need to be 'drawn down' in 2014/15 to support this on-going scheme. After taking this into account the remaining HRA variance for the year is **£0.143m** which reflects relatively minor variances across a range of budgets.

The overall level of HRA Balances has increased to **£6.373m**, of which **£0.706m** will be used in 2014/15 to meet the cost of the on-going new build and acquisition project as mentioned above, with the balance of **£5.667m** available to support the HRA in future years.

## CORPORATE DEBT AND INCOME FROM S106 AGREEMENTS

The position against general debt and housing rent and service charges is set out in **Appendix H** along with additional comments. There are no significant issues to highlight.

Details around the use of income from S106 agreements is set out in **Appendix I**. There are no significant issues to highlight.

## **LOCAL COUNCIL TAX SUPPORT SCHEME (LCTSS) AND NNDR**

This has been the subject of separate monitoring during the year with specific details relating to both schemes being included within the quarterly budget monitoring reports. The outturn position for the year is set out in **Appendix J**.

For both Council Tax and NNDR, the amounts collected during the year are in excess of the amounts budgeted for. In accordance with the associated regulations, surpluses remain within the Collection Funds for both Council Tax and NNDR respectively that will be 'drawn down' as part of the budget setting processes in following years.

It is also worth highlighting that in respect of the additional NNDR income achieved, a levy is payable to the Government in the year that the income relates to rather than when the Council can access it. Therefore for 2013/14 a levy is payable to the government on the additional income which is out of step with the fact that the Council will not be able to access this income until 2015/16. At present it is understood that the Government are reviewing this anomaly which will hopefully lead to future changes to the operation of the levy to correct this issue.

## **BACKGROUND PAPERS FOR THE DECISION**

None

## **APPENDICES**

<b>Appendix A</b>	<b>Carry Forward Requests</b>
<b>Appendix B</b>	<b>Portfolio / Committee Outturn Summary 2013/14</b>
<b>Appendix C</b>	<b>GF - Departmental / Directorate Outturn Summary 2013/14</b>
<b>Appendix D</b>	<b>HRA - Outturn Summary 2013/14</b>
<b>Appendix E</b>	<b>Capital Outturn 2013/14</b>
<b>Appendix F</b>	<b>Reserves</b>
<b>Appendix G</b>	<b>Revised Capital Programme 2014/15 to 2017/18</b>
<b>Appendix H</b>	<b>Corporate Debt</b>
<b>Appendix I</b>	<b>Income from S106 Agreements</b>
<b>Appendix J</b>	<b>LCTSS and NNDR</b>

# *Tendring*

## *District Council*



### **Outturn Position**

#### ***at 31st March 2014***

#### ***Appendices Included:***

<b>Appendix A</b>	<b>Carry Forward Requests</b>
<b>Appendix B</b>	<b>Portfolio/Committee Outturn Summary 2013/14</b>
<b>Appendix C</b>	<b>GF - Departmental/Directorate Outturn Summary 2013/14</b>
<b>Appendix D</b>	<b>HRA - Outturn Summary 2013/14</b>
<b>Appendix E</b>	<b>Capital Outturn 2013/14</b>
<b>Appendix F</b>	<b>Reserves</b>
<b>Appendix G</b>	<b>Revised GF Capital Programme 2014/15 to 2017/18</b>
<b>Appendix H</b>	<b>Corporate Debt</b>
<b>Appendix I</b>	<b>Income from Section 106 Agreements</b>
<b>Appendix J</b>	<b>Local Council Tax Support Scheme and NNDR</b>



<b>Carry Forward Requests 2013/14</b>	
<b>Description</b>	<b>Amount</b>
	<b>£</b>
<b>Corporate Services</b>	
Electoral Registration Expenses - Grant funding received from Cabinet Office for the move to 'Individual Electoral Registration' (IER).	11,940
Community Builder - to continue this project funded by external contributions.	4,750
Essex Family Needs Project - to continue this project funded by external contributions.	191,480
Crime Reduction - Balance of grant funding received from partners to be spent by CDRP in line with funding plan.	64,260
Rural Infrastructure Improvement Fund - to enable the continuation of this project in 2014/15.	99,550
Qualification and Other Training - to meet the on-going commitments under sponsorship agreements with employees and other training related activities.	20,410
Member Training - to enable member training in 2014/15.	7,390
Personnel and Human Resources Issues - National recruitment advertising for certain posts as part of on-going reorganisations.	21,100
Personnel and Human Resources Issues - Implementation of New Programme Development and Management Development Courses.	26,990
Accountancy - Upgrade to the Council's Financial Information System and database software. Awaiting the latest version of the software.	37,000
Credit & Debit Card Payment System - To support on-going specialist security requirements.	7,400
Insurance Recharge Account - Loss control allowance due to insurers if not spent on insurance or risk related activities over the course of the insurance period.	6,500
Other Corporate Costs - To support the tapering approach of the implementation of the staff allowance saving in 2014/15.	50,000
New Homes Bonus - to support associated initiatives in future years.	1,004,840
Flood/Business Support Scheme - to meet the cost of this scheme in 2014/15.	17,500
Fit for Purpose - to be used to support initiatives in 2014/15.	2,725,090
Contingency (Corporate) - to support unexpected corporate expenditure.	505,370
<b>Total For Corporate Services</b>	<b>4,801,570</b>
<b>Public Experience</b>	
Corporate Director (Public Experience) and Administration Service Unit - Training for casual staff to take place in early April for the season starting Easter 2014.	8,600
Recycling & Waste Contract - Balance of external funding re Scheme Publicity.	9,680
Recycling & Waste Contract - Weekly Collection Support Grant.	255,000
Licensing - Balance of grant for a knowledge test database system.	2,980
Coast Protection - Section 106 monies to repair Dovercourt light columns.	7,150
Land Drainage General Maintenance - Works delayed whilst obtaining consent from landowners. This has now been received but work cannot commence until after the 2014 August harvest.	3,320
Town Centre Enhancement Project - Cleaning works were delayed while new contractor was sought.	2,380
Coast Protection and Enhancement Fund - Revenue contribution to the Capital Programme that supports the Clacton and Holland Coast Defence Project.	4,000,000
Youth Initiatives - awaiting applications from relevant groups.	8,000
Big Society - balance of funding to be made available as schemes are approved.	287,200
LSP - balance of funding to be utilised in 2014/15.	40,540
Business Investment and Growth - to support schemes and projects in 2014/15.	1,200,000
Jaywick Team - Projects to be undertaken in 2014/15.	2,000

<b>Carry Forward Requests 2013/14</b>	
<b>Description</b>	<b>Amount</b>
	<b>£</b>
Regeneration Projects - Budget to be used to support delivery of projects from the Economic Development Strategy. Work in hand to establish Delivery Plan.	21,760
Regeneration Projects and Initiatives in District - Funding originally allocated to Tendring Regeneration Limited currently being reviewed in association with the future of the Company.	74,750
Town Centres & Jaywick Business Support - Balance of grant to be spent over extended period.	9,270
Town Centre Schemes - Budget to be used to support delivery of projects from the Economic Development Strategy. Work in hand to establish Delivery Plan.	36,410
Town Team Partners Income - Government funding relating to Town Team Partner Grant that has been awarded to the Harwich Dovercourt Partnership and the Walton Forum for which the Council is the Accountable Body.	-20,000
Town Team Partners Expenditure - Grant to be passed to Town Team Partners during 2014/15.	20,000
Playgrounds - to undertake works at play areas in 2014/15 following delivery of goods from play companies.	7,200
Beach Hut Sites - Reinvestment in additional beach huts/sites or other seafront amenities from Income from Beach Huts in excess of net budget in line with a Cabinet decision.	19,610
Miscellaneous Seafront Activities - Grant from Defra for Seafront signage re water quality, delay due to agreement on wording.	4,080
<b>Total for Public Experience</b>	<b>5,999,930</b>
<b>Life Opportunities</b>	
CCTV - Works order raised but unable to complete by the end of March.	8,940
Community Activity Network - Balance of unspent external grant monies.	29,190
TDC Events on Council Owned Land - This is advertising and sponsorship income received in 2013/14 which is planned to be used for future events.	10,280
Air Show - To support the event in 2014.	5,110
Tour De Tendring & Other Cycling Events - to support events including the Women's Tour.	24,510
Brightlingsea Swimming Pool - On-going improvement works at Brightlingsea Pool.	45,000
Cashiers Service Unit - Further equipment and security required as part of the Cash Office closure activity.	5,290
Benefits, Revenues and Customer Contact - temporary staff to support implementation of changes associated with on-going welfare reform.	124,920
Benefits, Revenues and Customer Contact - To meet the cost of updates to the IT system.	11,700
Housing Benefit Additional Admin Grant - temporary staff to help with workload associated with new legislation.	40,980
Rent Allowances - DWP grant for data sharing project.	8,260
Council Tax Benefits - Balance of new burden grant funding for LCTS. To be used in supporting ongoing changes in scheme.	21,500
NNDR - Balance of NNDR Small Business Rate Relief new burden grant.	11,280
Office Accommodation Expenses - Use of repairs and Maintenance budget to fund kitchen improvement activity.	14,570
<b>Total for Life Opportunities</b>	<b>361,530</b>

<b>Carry Forward Requests 2013/14</b>	
<b>Description</b>	<b>Amount</b>
	<b>£</b>
<b>Planning</b>	
Head of Planning and Customer Services - Provision to pay for Kiosk pilot scheme, touch screen monitor advertising.	2,580
Planning and Enforcement - Various improvement projects throughout the Planning Service.	44,440
Planning Enforcement - In order to improve the effectiveness of the planning enforcement function, there is a need to have funds available to take direct action where informal action is not successful.	10,940
Planning Enforcement - Money allocated for external legal advice with a case continuing in 2014/15 financial year.	4,490
Planning Enforcement - Legal costs relating to 2013/14 cases.	1,200
Heritage and Conservation General - Conservation Area Management Plans are being developed at two key locations in the district with a delay experienced during the year due to the need to get agreement from all interested parties.	3,210
Heritage and Conservation General - St Osyth Priory projects have taken longer to come to fruition than anticipated and applications were only determined in January 2014.	6,550
Planning Policy and Conservation - The majority of costs associated with the Local Plan will be incurred over a number of financial years.	966,220
Land Charges - Legal claims awaiting determination/settlement.	114,300
<b>Total for Planning</b>	<b>1,153,930</b>
<b>Total Carry Forwards Requested</b>	<b>12,316,960</b>

## General Fund Position at the end of March 2014

### Portfolio / Committee Summary

	2013/14 Budget	2013/14 Actual	2013/14 Variance
	£	£	£
Environment and Coast Protection	11,114,810	6,623,356.54	(4,491,453.46)
Finance and Transformation	3,662,260	(1,917,782.79)	(5,580,042.79)
Housing, Benefits and Revenues	2,276,030	1,692,570.68	(583,459.32)
Planning and Corporate Services	4,076,370	2,444,503.58	(1,631,866.42)
Regeneration, Inward Investment and Asset Management	2,342,990	824,500.38	(1,518,489.62)
Tourism, Events and Leisure Services	1,639,410	1,500,685.02	(138,724.98)
Wellbeing and Partnerships	904,520	584,073.50	(320,446.50)
Development Control Committee	15,450	22,587.36	7,137.36
Human Resources Committee	(460)	0.00	460.00
Licensing Committee	104,290	115,936.26	11,646.26
Regulatory Committee	280,710	236,651.73	(44,058.27)
<b>Net Cost of Services</b>	<b>26,416,380</b>	<b>12,127,082.26</b>	<b>(14,289,297.74)</b>
Revenue support for Capital Investment	3,415,730	601,969.17	(2,813,760.83)
Financing Items	106,570	745,079.16	638,509.16
<b>Total Before use of Reserves</b>	<b>29,938,680</b>	<b>13,474,130.59</b>	<b>(16,464,549.41)</b>
Contribution to / (from) earmarked reserves	(12,880,270)	2,928,197.15	15,808,467.15
<b>Net Total</b>	<b>17,058,410</b>	<b>16,402,327.74</b>	<b>(656,082.26)</b>
Formula Grant:			
Business Rates (including Tariff and Levy)	(3,991,650)	(4,003,268.00)	(11,618.00)
Revenue Support Grant	(6,643,940)	(6,642,985.00)	955.00
Collection Fund Surplus	(151,130)	(151,130.00)	0.00
Parish Precepts	1,287,010	1,287,015.00	5.00
Income from Council Tax Payers including Parish Precepts	(7,558,700)	(7,558,700.00)	0.00
<b>Total</b>	<b>0</b>	<b>(666,740.26)</b>	<b>(666,740.26)</b>

### Department Summary

	2013/14 Budget	2013/14 Actual including Reserves Adj and C/fwds	2013/14 Variance
	£	£	£
Chief Executive and Management and Members Support	555,710	514,535.81	(41,174.19)
Corporate Services (including income from Council Tax)	(21,281,490)	(21,042,155.14)	239,334.86
Public Experience	14,134,910	13,894,146.34	(240,763.66)
Life Opportunities	3,967,700	3,850,764.85	(116,935.15)
Planning	2,623,170	2,115,967.88	(507,202.12)
<b>Total</b>	<b>0</b>	<b>(666,740.26)</b>	<b>(666,740.26)</b>

## General Fund Position at the end of March 2014

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

<u>Analysis by Type of Spend</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	2013/14 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Direct Expenditure</b>						
Employee Expenses	327,940	323,771.09	0.00	0	(4,168.91)	
Transport Related Expenditure	10,790	10,517.17	0.00	0	(272.83)	
Supplies & Services	504,690	463,471.52	0.00	0	(41,218.48)	
<b>Total Direct Expenditure</b>	<b>843,420</b>	<b>797,759.78</b>	<b>0.00</b>	<b>0</b>	<b>(45,660.22)</b>	
<b>Direct Income</b>						
Other Grants reimbursements and Contributions	(5,600)	(3,100.00)	0.00	0	2,500.00	
<b>Total Direct Income</b>	<b>(5,600)</b>	<b>(3,100.00)</b>	<b>0.00</b>	<b>0</b>	<b>2,500.00</b>	
<b>Net Direct Costs</b>	<b>837,820</b>	<b>794,659.78</b>	<b>0.00</b>	<b>0</b>	<b>(43,160.22)</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	27,490	29,637.51	0.00	0	2,147.51	
Service Unit and Central Costs	105,580	101,067.53	0.00	0	(4,512.47)	
Recharged Income	(415,180)	(410,829.01)	0.00	0	4,350.99	
<b>Total Indirect Income/Expenditure</b>	<b>(282,110)</b>	<b>(280,123.97)</b>	<b>0.00</b>	<b>0</b>	<b>1,986.03</b>	
<b>Total for Chief Executive and Management and Members' Support</b>	<b>555,710</b>	<b>514,535.81</b>	<b>0.00</b>	<b>0</b>	<b>(41,174.19)</b>	

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

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Chief Executive and Management and Members Support</b>						
<i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	843,420	797,759.78	0.00	0	(45,660.22)	This primarily relates to members allowances which is highlighted in the main body of the report.
Direct Income	(5,600)	(3,100.00)	0.00	0	2,500.00	
Indirect Income/Expenditure	(282,110)	(280,123.97)	0.00	0	1,986.03	
<b>Total for Chief Executive and Management and Members Support</b>	555,710	514,535.81	0.00	0	(41,174.19)	
<b>Total for Chief Executive and Management and Members' Support</b>	555,710	514,535.81	0.00	0	(41,174.19)	

## General Fund Position at the end of March 2014

### Department - Corporate Services

<u>Analysis by Type of Spend</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	2013/14 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Direct Expenditure</b>						
Employee Expenses	5,960,950	5,848,638.15	0.00	110,600	(1,711.85)	
Premises Related Expenditure	158,590	175,501.33	0.00	0	16,911.33	
Transport Related Expenditure	41,680	69,561.46	0.00	0	27,881.46	
Supplies & Services	6,485,500	1,522,755.95	50,280.00	4,690,970	(221,494.05)	
Third Party Payments	735,190	739,310.63	0.00	0	4,120.63	
Transfer Payments	5,686,820	5,675,201.00	0.00	0	(11,619.00)	
Interest Payments	241,860	238,758.14	0.00	0	(3,101.86)	
<b>Total Direct Expenditure</b>	<b>19,310,590</b>	<b>14,269,726.66</b>	<b>50,280.00</b>	<b>4,801,570</b>	<b>(189,013.34)</b>	
<b>Direct Income</b>						
Government Grants	(2,023,990)	(2,061,910.19)	0.00	0	(37,920.19)	
Other Grants reimbursements and Contributions	(697,550)	(704,711.88)	0.00	0	(7,161.88)	
Sales, Fees and Charges	(204,770)	(112,411.38)	0.00	0	92,358.62	
Rents Receivable	(200)	(12,953.34)	0.00	0	(12,753.34)	
Interest Receivable	(143,390)	(156,380.69)	0.00	0	(12,990.69)	
Formula Grant and Council Tax	(22,745,230)	(22,744,269.00)	0.00	0	961.00	
<b>Total Direct Income</b>	<b>(25,815,130)</b>	<b>(25,792,636.48)</b>	<b>0.00</b>	<b>0</b>	<b>22,493.52</b>	
<b>Net Direct Costs</b>	<b>(6,504,540)</b>	<b>(11,522,909.82)</b>	<b>50,280.00</b>	<b>4,801,570</b>	<b>(166,519.82)</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	(1,850,320)	(1,866,790.28)	0.00	0	(16,470.28)	
Service Unit and Central Costs	4,007,120	3,847,363.51	0.00	0	(159,756.49)	
Capital Financing Costs	3,551,840	915,349.99	2,813,758.00	0	177,267.99	
Recharged Income	(7,605,320)	(7,598,355.69)	0.00	0	6,964.31	
<b>Total Indirect Income/Expenditure</b>	<b>(1,896,680)</b>	<b>(4,702,432.47)</b>	<b>2,813,758.00</b>	<b>0</b>	<b>8,005.53</b>	
<b>Contributions to/(from) reserves</b>						
Contributions to/(from) Reserves	(12,880,270)	2,928,197.15	(15,410,618.00)	0	397,849.15	
<b>Net Contribution to/(from) Reserves</b>	<b>(12,880,270)</b>	<b>2,928,197.15</b>	<b>(15,410,618.00)</b>	<b>0</b>	<b>397,849.15</b>	
<b>Total for Corporate Services</b>	<b>(21,281,490)</b>	<b>(13,297,145.14)</b>	<b>(12,546,580.00)</b>	<b>4,801,570</b>	<b>239,334.86</b>	

## Department - Corporate Services

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Corporate Director (Corporate Services) and Administration</b>						
<i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	134,800	124,379.72	0.00	0	(10,420.28)	
Indirect Income/Expenditure	(136,890)	(124,379.72)	0.00	0	12,510.28	
<b>Total for Corporate Director (Corporate Services) and Administration</b>	<b>(2,090)</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>2,090.00</b>	
<b>Democratic Services</b>						
<i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	612,090	550,937.87	0.00	11,940	(49,212.13)	
Direct Income	(205,520)	(108,454.48)	0.00	0	97,065.52	
Indirect Income/Expenditure	(89,840)	(165,734.64)	0.00	0	(75,894.64)	
<b>Total for Democratic Services</b>	<b>316,730</b>	<b>276,748.75</b>	<b>0.00</b>	<b>11,940</b>	<b>(28,041.25)</b>	
<b>Legal Services</b>						
<i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	253,730	247,340.35	0.00	0	(6,389.65)	
Direct Income	(3,330)	(4,676.13)	0.00	0	(1,346.13)	
Indirect Income/Expenditure	(250,590)	(242,664.22)	0.00	0	7,925.78	
<b>Total for Legal Services</b>	<b>(190)</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>190.00</b>	



## Department - Corporate Services

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Business Management</b>						
<i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	860,880	472,068.79	0.00	360,040	(28,771.21)	
Direct Income	(78,610)	(78,619.10)	0.00	0	(9.10)	
Indirect Income/Expenditure	(117,190)	(99,658.72)	0.00	0	17,531.28	
<b>Total for Business Management</b>	<b>665,080</b>	<b>293,790.97</b>	<b>0.00</b>	<b>360,040</b>	<b>(11,249.03)</b>	
<b>Human Resources</b>						
<i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	721,450	600,300.56	0.00	75,890	(45,259.44)	
Direct Income	(149,980)	(144,325.83)	0.00	0	5,654.17	
Indirect Income/Expenditure	(350,230)	(243,304.26)	0.00	0	106,925.74	
<b>Total for Human Resources</b>	<b>221,240</b>	<b>212,670.47</b>	<b>0.00</b>	<b>75,890</b>	<b>67,320.47</b>	
<b>Asset Management</b>						
<i>Portfolio/ Committee: Regeneration, Inward Investment and Asset Management</i>						
Direct Expenditure	210,720	211,191.15	0.00	0	471.15	
Indirect Income/Expenditure	(162,450)	(167,741.15)	0.00	0	(5,291.15)	
<b>Total for Asset Management</b>	<b>48,270</b>	<b>43,450.00</b>	<b>0.00</b>	<b>0</b>	<b>(4,820.00)</b>	

## Department - Corporate Services

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Corporate IT</b>						
<i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	1,469,310	1,462,499.03	0.00	0	(6,810.97)	
Indirect Income/Expenditure	(1,476,490)	(1,462,499.03)	0.00	0	13,990.97	
<b>Total for Corporate IT</b>	<b>(7,180)</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>7,180.00</b>	
<b>Finance and Procurement</b>						
<i>Portfolio/ Committee: Finance and Transformation</i>						
Direct Expenditure	1,036,260	946,573.85	0.00	37,000	(52,686.15)	
Direct Income	(17,800)	(13,145.30)	0.00	0	4,654.70	
Indirect Income/Expenditure	(1,022,230)	(933,428.55)	0.00	0	88,801.45	
<b>Total for Finance and Procurement</b>	<b>(3,770)</b>	<b>0.00</b>	<b>0.00</b>	<b>37,000</b>	<b>40,770.00</b>	
<b>F&amp;P - Other Corporate Costs</b>						
<i>Portfolio/ Committee: Finance and Transformation</i>						
Direct Expenditure	5,234,780	941,967.04	50,280.00	4,316,700	74,167.04	This budget includes the 'corporate' vacancy provision of £206k which forms part of the overall variance against employee costs. When viewing this budget area in isolation, this to a large extent 'masks' the underlying variances included within this budget, such as the external audit fee reduction and government grant income, that contributes to the overall 2013/14 outturn position.
Direct Income	(2,614,660)	(2,699,146.64)	0.00	0	(84,486.64)	
Indirect Income/Expenditure	3,878,150	3,117,574.24	0.00	0	(760,575.76)	
<b>Total for F&amp;P - Other Corporate Costs</b>	<b>6,498,270</b>	<b>1,360,394.64</b>	<b>50,280.00</b>	<b>4,316,700</b>	<b>(770,895.36)</b>	

## Department - Corporate Services

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>F&amp;P - Financing Items</b>						
<i>Portfolio/ Committee: Finance - Other Financing Items</i>						
Direct Expenditure	3,089,750	3,037,267.30	0.00	0	(52,482.70)	This reflects the contribution to the NNDR resilience reserve as set out in the main body of the report.
Indirect Income/Expenditure	(2,168,920)	(4,380,596.42)	2,813,758.00	0	602,081.58	
Contributions to/(from) reserves	(12,880,270)	2,928,197.15	(15,410,618.00)	0	397,849.15	
<b>Total for F&amp;P - Financing Items</b>	<b>(11,959,440)</b>	<b>1,584,868.03</b>	<b>(12,596,860.00)</b>	<b>0</b>	<b>947,448.03</b>	
<b>F&amp;P - Formula Grant, Business Rates and Council Tax</b>						
<i>Portfolio/ Committee: Finance - Corporate</i>						
Direct Expenditure	5,686,820	5,675,201.00	0.00	0	(11,619.00)	
Direct Income	(22,745,230)	(22,744,269.00)	0.00	0	961.00	
<b>Total for F&amp;P - Formula Grant, Business Rates and Council Tax</b>	<b>(17,058,410)</b>	<b>(17,069,068.00)</b>	<b>0.00</b>	<b>0</b>	<b>(10,658.00)</b>	
<b>Total for Corporate Services</b>	<b>(21,281,490)</b>	<b>(13,297,145.14)</b>	<b>(12,546,580.00)</b>	<b>4,801,570</b>	<b>239,334.86</b>	

## General Fund Position at the end of March 2014

### Department - Public Experience

<u>Analysis by Type of Spend</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	2013/14 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Direct Expenditure</b>						
Employee Expenses	3,428,740	3,330,537.48	0.00	8,600	(89,602.52)	
Premises Related Expenditure	2,800,180	2,791,652.29	0.00	32,460	23,932.29	
Transport Related Expenditure	496,880	479,362.70	0.00	0	(17,517.30)	
Supplies & Services	7,546,310	1,515,556.93	0.00	5,978,870	(51,883.07)	
Third Party Payments	4,382,410	4,291,048.29	0.00	0	(91,361.71)	
<b>Total Direct Expenditure</b>	<b>18,654,520</b>	<b>12,408,157.69</b>	<b>0.00</b>	<b>6,019,930</b>	<b>(226,432.31)</b>	
<b>Direct Income</b>						
Government Grants	(242,730)	(222,726.98)	0.00	(20,000)	3.02	
Other Grants reimbursements and Contributions	(1,444,710)	(1,315,432.65)	0.00	0	129,277.35	
Sales, Fees and Charges	(3,027,800)	(3,118,081.12)	0.00	0	(90,281.12)	
Rents Receivable	(272,690)	(298,385.50)	0.00	0	(25,695.50)	
<b>Total Direct Income</b>	<b>(4,987,930)</b>	<b>(4,954,626.25)</b>	<b>0.00</b>	<b>(20,000)</b>	<b>13,303.75</b>	
<b>Net Direct Costs</b>	<b>13,666,590</b>	<b>7,453,531.44</b>	<b>0.00</b>	<b>5,999,930</b>	<b>(213,128.56)</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	251,270	266,273.41	0.00	0	15,003.41	
Service Unit and Central Costs	4,819,310	4,650,283.20	0.00	0	(169,026.80)	
Capital Financing Costs	655,310	655,321.60	0.00	0	11.60	
Recharged Income	(5,257,570)	(5,131,193.31)	0.00	0	126,376.69	
<b>Total Indirect Income/Expenditure</b>	<b>468,320</b>	<b>440,684.90</b>	<b>0.00</b>	<b>0</b>	<b>(27,635.10)</b>	
<b>Total for Public Experience</b>	<b>14,134,910</b>	<b>7,894,216.34</b>	<b>0.00</b>	<b>5,999,930</b>	<b>(240,763.66)</b>	

## Department - Public Experience

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Corporate Director (Public Experience) and Administration</b> <i>Portfolio/ Committee: Environment and Coast Protection</i>						
Direct Expenditure	195,580	170,336.97	0.00	8,600	(16,643.03)	
Indirect Income/Expenditure	(184,420)	(170,336.97)	0.00	0	14,083.03	
<b>Total for Corporate Director (Public Experience) and Administration</b>	<b>11,160</b>	<b>0.00</b>	<b>0.00</b>	<b>8,600</b>	<b>(2,560.00)</b>	
<b>Street Scene</b> <i>Portfolio/ Committee: Environment and Coast Protection</i>						
Direct Expenditure	5,227,530	4,823,408.28	0.00	264,680	(139,441.72)	This position includes the reduced cost of the Waste and Recycling and Street Cleansing contract although off-set by the reduced recycling credit income as highlighted in the main body of the report.
Direct Income	(1,444,710)	(1,314,191.54)	0.00	0	130,518.46	
Indirect Income/Expenditure	355,700	335,912.97	0.00	0	(19,787.03)	
<b>Total for Street Scene</b>	<b>4,138,520</b>	<b>3,845,129.71</b>	<b>0.00</b>	<b>264,680</b>	<b>(28,710.29)</b>	
<b>Environmental Services</b> <i>Portfolio/ Committee: Environment and Coast Protection</i>						
Direct Expenditure	553,240	548,480.57	0.00	2,980	(1,779.43)	
Direct Income	(314,330)	(289,396.04)	0.00	0	24,933.96	
Indirect Income/Expenditure	210,740	198,857.08	0.00	0	(11,882.92)	
<b>Total for Environmental Services</b>	<b>449,650</b>	<b>457,941.61</b>	<b>0.00</b>	<b>2,980</b>	<b>11,271.61</b>	

## Department - Public Experience

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Engineering Services</b>						
<i>Portfolio/ Committee: Environment and Coast Protection</i>						
Direct Expenditure	5,144,630	1,126,928.51	0.00	4,012,850	(4,851.49)	
Direct Income	(80,000)	(80,120.00)	0.00	0	(120.00)	
Indirect Income/Expenditure	447,880	430,003.76	0.00	0	(17,876.24)	
<b>Total for Engineering Services</b>	<b>5,512,510</b>	<b>1,476,812.27</b>	<b>0.00</b>	<b>4,012,850</b>	<b>(22,847.73)</b>	
<b>Regeneration</b>						
<i>Portfolio/ Committee: Regeneration, Inward Investment and Asset Management</i>						
Direct Expenditure	2,531,180	786,849.86	0.00	1,699,930	(44,400.14)	
Direct Income	(90,390)	(67,088.50)	0.00	(20,000)	3,301.50	
Indirect Income/Expenditure	282,380	249,694.46	0.00	0	(32,685.54)	
<b>Total for Regeneration</b>	<b>2,723,170</b>	<b>969,455.82</b>	<b>0.00</b>	<b>1,679,930</b>	<b>(73,784.18)</b>	
<b>Open Space and Bereavement</b>						
<i>Portfolio/ Committee: Housing, Benefits and Revenues</i>						
Direct Expenditure	3,472,100	3,414,910.68	0.00	7,200	(49,989.32)	
Direct Income	(1,654,640)	(1,644,542.88)	0.00	0	10,097.12	
Indirect Income/Expenditure	(874,610)	(827,568.54)	0.00	0	47,041.46	
<b>Total for Open Space and Bereavement</b>	<b>942,850</b>	<b>942,799.26</b>	<b>0.00</b>	<b>7,200</b>	<b>7,149.26</b>	

## Department - Public Experience

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Parking and Seafronts</b>						
<i>Portfolio/ Committee: Environment and Coast Protection</i>						
Direct Expenditure	1,530,260	1,537,242.82	0.00	23,690	30,672.82	This position reflects the increased car parking income.
Direct Income	(1,403,860)	(1,559,287.29)	0.00	0	(155,427.29)	
Indirect Income/Expenditure	230,650	224,122.14	0.00	0	(6,527.86)	
<b>Total for Parking and Seafronts</b>	<b>357,050</b>	<b>202,077.67</b>	<b>0.00</b>	<b>23,690</b>	<b>(131,282.33)</b>	
<b>Total for Public Experience</b>	<b>14,134,910</b>	<b>7,894,216.34</b>	<b>0.00</b>	<b>5,999,930</b>	<b>(240,763.66)</b>	

## General Fund Position at the end of March 2014

### Department - Life Opportunities

<u>Analysis by Type of Spend</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	2013/14 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Direct Expenditure</b>						
Employee Expenses	6,182,410	5,885,970.58	0.00	183,280	(113,159.42)	
Premises Related Expenditure	1,325,250	1,341,657.85	0.00	14,570	30,977.85	
Transport Related Expenditure	127,400	130,042.81	0.00	0	2,642.81	
Supplies & Services	2,236,201	2,081,404.41	0.00	163,680	8,883.41	
Transfer Payments	55,331,330	62,434,523.73	165,360.00	0	7,268,553.73	
<b>Total Direct Expenditure</b>	<b>65,202,591</b>	<b>71,873,599.38</b>	<b>165,360.00</b>	<b>361,530</b>	<b>7,197,898.38</b>	
<b>Direct Income</b>						
Government Grants	(57,231,950)	(64,500,025.00)	64,260.00	0	(7,203,815.00)	
Other Grants reimbursements and Contributions	(502,150)	(680,863.61)	0.00	0	(178,713.61)	
Sales, Fees and Charges	(3,063,051)	(3,128,308.03)	0.00	0	(65,257.03)	
Rents Receivable	(25,730)	(28,534.07)	0.00	0	(2,804.07)	
<b>Total Direct Income</b>	<b>(60,822,881)</b>	<b>(68,337,730.71)</b>	<b>64,260.00</b>	<b>0</b>	<b>(7,450,589.71)</b>	
<b>Net Direct Costs</b>	<b>4,379,710</b>	<b>3,535,868.67</b>	<b>229,620.00</b>	<b>361,530</b>	<b>(252,691.33)</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	454,460	480,677.01	0.00	0	26,217.01	
Service Unit and Central Costs	6,445,650	6,164,646.72	0.00	0	(281,003.28)	
Capital Financing Costs	314,080	314,063.86	0.00	0	(16.14)	
Recharged Income	(7,626,200)	(7,235,641.41)	0.00	0	390,558.59	
<b>Total Indirect Income/Expenditure</b>	<b>(412,010)</b>	<b>(276,253.82)</b>	<b>0.00</b>	<b>0</b>	<b>135,756.18</b>	
<b>Total for Life Opportunities</b>	<b>3,967,700</b>	<b>3,259,614.85</b>	<b>229,620.00</b>	<b>361,530</b>	<b>(116,935.15)</b>	



## Department - Life Opportunities

<b>Analysis by Section/Function</b>	<b>2013/14 Budget</b>	<b>2013/14 Actual</b>	<b>2013/14 Reserves Adjustment</b>	<b>2013/14 C/fwds</b>	<b>Variance after Reserves Adj and C/fwds</b>	<b>Main Reason for Variance where Significant</b>
	£	£	£	£	£	
<b>Corporate Director (Life Opportunities) and Administration</b>						
<i>Portfolio/ Committee: Housing, Benefits and Revenues</i>						
Direct Expenditure	116,720	119,329.41	0.00	0	2,609.41	
Indirect Income/Expenditure	(116,810)	(119,329.41)	0.00	0	(2,519.41)	
<b>Total for Corporate Director (Life Opportunities) and Administration</b>	(90)	0.00	0.00	0	90.00	
<b>Strategic Housing and Needs</b>						
<i>Portfolio/ Committee: Housing, Benefits and Revenues</i>						
Direct Expenditure	625,710	588,003.17	0.00	0	(37,706.83)	
Direct Income	(3,200)	(2,218.15)	0.00	0	981.85	
Indirect Income/Expenditure	(124,480)	(121,685.85)	0.00	0	2,794.15	
<b>Total for Strategic Housing and Needs</b>	498,030	464,099.17	0.00	0	(33,930.83)	
<b>Commercial Management</b>						
<i>Portfolio/ Committee: Housing, Benefits and Revenues</i>						
Direct Expenditure	1,448,881	1,340,511.43	0.00	8,940	(99,429.57)	This to a large extent reflects the position against Homelessness budgets as set out in the main body of the report. However the increased income position against Careline budgets which is also set out in the main body of the report is included within this budget area.
Direct Income	(587,521)	(666,999.89)	0.00	0	(79,478.89)	
Indirect Income/Expenditure	(133,790)	(173,182.81)	0.00	0	(39,392.81)	
<b>Total for Commercial Management</b>	727,570	500,328.73	0.00	8,940	(218,301.27)	

## Department - Life Opportunities

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Building and Development</b> <i>Portfolio/ Committee: Housing, Benefits and Revenues</i>						
Direct Expenditure	437,840	429,953.76	0.00	0	(7,886.24)	
Indirect Income/Expenditure	(390,800)	(407,366.40)	0.00	0	(16,566.40)	
<b>Total for Building and Development</b>	<b>47,040</b>	<b>22,587.36</b>	<b>0.00</b>	<b>0</b>	<b>(24,452.64)</b>	
<b>Operations Management</b> <i>Portfolio/ Committee: Tourism, Events and Leisure Services</i>						
Direct Expenditure	3,795,930	3,763,283.82	0.00	114,090	81,443.82	This budget includes leisure facilities and sets out the overall net position with reduced income to a large extent being offset by reduced expenditure overall.
Direct Income	(2,546,720)	(2,605,301.62)	0.00	0	(58,581.62)	
Indirect Income/Expenditure	332,490	294,149.08	0.00	0	(38,340.92)	
<b>Total for Operations Management</b>	<b>1,581,700</b>	<b>1,452,131.28</b>	<b>0.00</b>	<b>114,090</b>	<b>(15,478.72)</b>	
<b>Revenues and Benefits</b> <i>Portfolio/ Committee: Housing, Benefits and Revenues</i>						
Direct Expenditure	57,828,450	64,721,584.18	165,360.00	223,930	7,282,424.18	This budget area sets out the position against housing benefit payments with increased expenditure being met via the subsidy from the Government.
Direct Income	(57,666,770)	(65,038,959.41)	64,260.00	0	(7,307,929.41)	
Indirect Income/Expenditure	908,550	1,045,518.01	0.00	0	136,968.01	
<b>Total for Revenues and Benefits</b>	<b>1,070,230</b>	<b>728,142.78</b>	<b>229,620.00</b>	<b>223,930</b>	<b>111,462.78</b>	

## Department - Life Opportunities

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Facilities Management</b>						
<i>Portfolio/ Committee: Housing, Benefits and Revenues</i>						
Direct Expenditure	949,060	910,933.61	0.00	14,570	(23,556.39)	
Direct Income	(18,670)	(24,251.64)	0.00	0	(5,581.64)	
Indirect Income/Expenditure	(887,170)	(794,356.44)	0.00	0	92,813.56	
<b>Total for Facilities Management</b>	<b>43,220</b>	<b>92,325.53</b>	<b>0.00</b>	<b>14,570</b>	<b>63,675.53</b>	
<b>Total for Life Opportunities</b>	<b>3,967,700</b>	<b>3,259,614.85</b>	<b>229,620.00</b>	<b>361,530</b>	<b>(116,935.15)</b>	

## General Fund Position at the end of March 2014

### Department - Planning

<u>Analysis by Type of Spend</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	2013/14 Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Direct Expenditure</b>						
Employee Expenses	1,292,660	1,230,235.71	0.00	0	(62,424.29)	
Premises Related Expenditure	2,230	2,472.01	0.00	0	242.01	
Transport Related Expenditure	56,630	34,700.44	0.00	0	(21,929.56)	
Supplies & Services	1,596,150	401,705.73	0.00	1,153,930	(40,514.27)	
<b>Total Direct Expenditure</b>	<b>2,947,670</b>	<b>1,669,113.89</b>	<b>0.00</b>	<b>1,153,930</b>	<b>(124,626.11)</b>	
<b>Direct Income</b>						
Other Grants reimbursements and Contributions	(24,000)	(24,603.26)	0.00	0	(603.26)	
Sales, Fees and Charges	(1,012,150)	(1,403,504.41)	0.00	0	(391,354.41)	
<b>Total Direct Income</b>	<b>(1,036,150)</b>	<b>(1,428,107.67)</b>	<b>0.00</b>	<b>0</b>	<b>(391,957.67)</b>	
<b>Net Direct Costs</b>	<b>1,911,520</b>	<b>241,006.22</b>	<b>0.00</b>	<b>1,153,930</b>	<b>(516,583.78)</b>	
<b>Indirect Income/Expenditure</b>						
FRS17 Pension Costs	105,690	108,492.43	0.00	0	2,802.43	
Service Unit and Central Costs	3,011,740	2,879,814.34	0.00	0	(131,925.66)	
Capital Financing Costs	17,450	17,453.54	0.00	0	3.54	
Recharged Income	(2,423,230)	(2,284,728.65)	0.00	0	138,501.35	
<b>Total Indirect Income/Expenditure</b>	<b>711,650</b>	<b>721,031.66</b>	<b>0.00</b>	<b>0</b>	<b>9,381.66</b>	
<b>Total for Planning</b>	<b>2,623,170</b>	<b>962,037.88</b>	<b>0.00</b>	<b>1,153,930</b>	<b>(507,202.12)</b>	

## Department - Planning

<b>Analysis by Section/Function</b>	<b>2013/14 Budget</b>	<b>2013/14 Actual</b>	<b>2013/14 Reserves Adjustment</b>	<b>2013/14 C/fwds</b>	<b>Variance after Reserves Adj and C/fwds</b>	<b>Main Reason for Variance where Significant</b>
	£	£	£	£	£	
<b>Head of Planning and Administration</b> <i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	334,300	284,944.88	0.00	2,580	(46,775.12)	
Direct Income	(2,150)	(794.72)	0.00	0	1,355.28	
Indirect Income/Expenditure	(330,300)	(284,150.16)	0.00	0	46,149.84	
<b>Total for Head of Planning and Administration</b>	<b>1,850</b>	<b>0.00</b>	<b>0.00</b>	<b>2,580</b>	<b>730.00</b>	
<b>Planning Development</b> <i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	779,550	692,705.73	0.00	61,070	(25,774.27)	This primarily reflects the increased income from planning fees as highlighted in the main body of the report.
Direct Income	(656,760)	(1,024,158.90)	0.00	0	(367,398.90)	
Indirect Income/Expenditure	698,510	675,714.45	0.00	0	(22,795.55)	
<b>Total for Planning Development</b>	<b>821,300</b>	<b>344,261.28</b>	<b>0.00</b>	<b>61,070</b>	<b>(415,968.72)</b>	
<b>Planning Policy</b> <i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	1,624,340	484,374.22	0.00	1,090,280	(49,685.78)	This reflects the position on Land Charges income as highlighted in the main body of the report.
Direct Income	(176,680)	(222,091.20)	0.00	0	(45,411.20)	
Indirect Income/Expenditure	253,050	255,677.64	0.00	0	2,627.64	
<b>Total for Planning Policy</b>	<b>1,700,710</b>	<b>517,960.66</b>	<b>0.00</b>	<b>1,090,280</b>	<b>(92,469.34)</b>	

## Department - Planning

<u>Analysis by Section/Function</u>	2013/14 Budget	2013/14 Actual	2013/14 Reserves Adjustment	2013/14 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variance where Significant
	£	£	£	£	£	
<b>Building Control</b>						
<i>Portfolio/ Committee: Planning and Corporate Services</i>						
Direct Expenditure	209,480	207,089.06	0.00	0	(2,390.94)	Reduced income was experienced during the year as set out in the main body of the report
Direct Income	(200,560)	(181,062.85)	0.00	0	19,497.15	
Indirect Income/Expenditure	90,390	73,789.73	0.00	0	(16,600.27)	
<b>Total for Building Control</b>	99,310	99,815.94	0.00	0	505.94	
<b>Total for Planning</b>	2,623,170	962,037.88	0.00	1,153,930	(507,202.12)	

# Outturn Reporting - HRA Position at the end of March 2014

## HRA

<b>Analysis by Type of Spend</b>	<b>2013/14 Budget</b>	<b>2013/14 Actual</b>	<b>2013/14 Variance</b>	<b>Main Reason for Variance where Significant</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Direct Expenditure</b>				
Employee Expenses	545,840	526,831.16	(19,008.84)	
Premises Related Expenditure	3,588,220	3,567,457.12	(20,762.88)	
Transport Related Expenditure	10,800	7,942.53	(2,857.47)	
Supplies & Services	424,020	382,458.99	(41,561.01)	
Third Party Payments	1,030	0.00	(1,030.00)	
Transfer Payments	17,000	17,503.17	503.17	
<b>Total Direct Expenditure</b>	<b>4,586,910</b>	<b>4,502,192.97</b>	<b>(84,717.03)</b>	
<b>Direct Income</b>				
Government Grants	(100,000)	(83,407.72)	16,592.28	
Other Grants reimbursements and Contributions	(8,000)	(14,681.87)	(6,681.87)	
Sales, Fees and Charges	(722,490)	(769,890.41)	(47,400.41)	
Rents Receivable	(13,065,670)	(13,044,635.52)	21,034.48	
Interest Receivable	(56,600)	(39,799.86)	16,800.14	
<b>Total Direct Income</b>	<b>(13,952,760)</b>	<b>(13,952,415.38)</b>	<b>344.62</b>	
<b>Net Direct Costs</b>	<b>(9,365,850)</b>	<b>(9,450,222.41)</b>	<b>(84,372.41)</b>	
<b>Indirect Income/Expenditure</b>				
FRS17 Pension Costs	(239,660)	(236,076.59)	3,583.41	As mentioned in the main body of the report £0.706m within the overall HRA position for the year is committed to the new build and property acquisition project within the HRA capital programme and will therefore need to be carried forward via HRA balances into 2014/15.
Service Unit and Central Costs	1,988,040	1,907,772.64	(80,267.36)	
Capital Financing Costs	7,940,910	7,231,169.35	(709,740.65)	
Recharged Income	(20,040)	1,575.09	21,615.09	
<b>Total Indirect Income/Expenditure</b>	<b>9,669,250</b>	<b>8,904,440.49</b>	<b>(764,809.51)</b>	
<b>Contributions to/(from) reserves</b>				
Contributions to/(from) Reserves	(303,400)	545,781.92	849,181.92	
<b>Net Contribution to/(from) Reserves</b>	<b>(303,400)</b>	<b>545,781.92</b>	<b>849,181.92</b>	
<b>Total for HRA</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	

## General Fund Capital Outturn 2013/14

	Funding - External (Ext) or Internal(Int) or Leasing	2013/14	2013/14	2013/14	2013/14	2013/14	Comments
		Approved Budget	Actual Expenditure	Over/(Under) Spending	Slippage/ Completed	Variance	
		£	£	£	£	£	
<b>Expenditure</b>							
<b><i>Environment and Coast Protection Portfolio</i></b>							
Weeley Crematorium Car Park	INT	100,000	-	(100,000)	100,000	-	
Cremator replacement	INT	700,000	37,576	(662,424)	662,424	-	
Rolling Vehicle/Plant Replacement	L	226,000	127,000	(99,000)	-	(99,000)	Further details set out in the main body of the report.
Replacement of beach hut supports - The Walings	INT	11,620	-	(11,620)	11,620	-	
Brook Country Park	EXT	8,780	5,428	(3,352)	3,352	-	
Refurbishment of Children's Play Area, Marine Parade West, Clacton	EXT	160,000	-	(160,000)	160,000	-	
Cranleigh Close, Clacton, landscaping works	EXT	13,320	6,008	(7,312)	7,312	-	
The Hangings, Dovercourt, landscaping works	EXT	32,710	14,390	(18,320)	18,320	-	
Environmental Health Database Migration	INT	5,250	-	(5,250)	5,250	-	
Public Access Module to CAPS	INT	56,000	-	(56,000)	56,000	-	
Coast Protection - Cliff Road Sea Wall	EXT	50,000	25,537	(24,463)	24,463	-	
Coast Protection - Clacton and Holland Works Phase 1	EXT	539,760	539,762	2	-	2	
Beach Changing Facilities	EXT	212,000	142,553	(69,447)	69,447	-	
		<b>2,115,440</b>	<b>898,254</b>	<b>(1,217,186)</b>	<b>1,118,188</b>	<b>(98,998)</b>	
<b><i>Finance and Transformation Portfolio</i></b>							
Audit management software	INT	6,000	-	(6,000)	6,000	-	
Replacement debit and credit card payment facility	INT	14,630	-	(14,630)	14,630	-	
Agresso e-procurement	INT	73,000	-	(73,000)	73,000	-	
		<b>93,630</b>	<b>-</b>	<b>(93,630)</b>	<b>93,630</b>	<b>-</b>	



## General Fund Capital Outturn 2013/14

	Funding - External (Ext) or Internal(Int) or Leasing	2013/14 Approved Budget	2013/14 Actual Expenditure	2013/14 Over/(Under) Spending	2013/14 Slippage/ Completed	2013/14 Variance	Comments
		£	£	£	£	£	
<b><i>Housing, Benefits and Revenues Portfolio</i></b>							
Replacement Folding and Inserting Machine	INT	20,000	-	(20,000)	20,000	-	
Replacement of High Volume Printers	INT	7,000	-	(7,000)	7,000	-	
Replacement of Northgate Unix Server	INT	60,000	-	(60,000)	60,000	-	
Replacement of Careline Alarms in Group Schemes	INT	34,470	4,880	(29,590)	29,590	-	
CCTV Maintenance	INT	57,000	-	(57,000)	57,000	-	
Westleigh House Demolish/additional parking provision	INT	-	550	550	(550)	-	
Private Sector Renewal Grants	INT	33,994	-	(33,994)	30,000	(3,994)	
Disabled Facilities Grants	EXT/INT	1,977,397	755,840	(1,221,557)	1,221,557	-	
Private Sector Leasing	INT	3,000	-	(3,000)	-	(3,000)	
Empty Homes funding	EXT	1,290,913	22,604	(1,268,309)	1,268,309	-	
		<b>3,483,774</b>	<b>783,874</b>	<b>(2,699,900)</b>	<b>2,692,906</b>	<b>(6,994)</b>	
<b><i>Planning and Corporate Services Portfolio</i></b>							
Joint HR and Payroll System	INT	55,000	13,880	(41,120)	41,120	-	
Upgrade of Contact Centre software	INT	3,920	3,920	-	-	-	
Information and Communications Technology Core Infrastructure	INT	128,293	58,162	(70,131)	70,131	-	
IT Strategic Investment	INT	1,139,000	455,956	(683,044)	683,040	(4)	
Individual Electoral Registration - Scanning Equipment	INT	28,570	-	(28,570)	28,570	-	
Inspire Annexe III New Burden set up	EXT	7,130	-	(7,130)	7,130	-	
		<b>1,361,913</b>	<b>531,918</b>	<b>(829,995)</b>	<b>829,991</b>	<b>(4)</b>	

## General Fund Capital Outturn 2013/14

	Funding - External (Ext) or Internal(Int) or Leasing	2013/14 Approved Budget	2013/14 Actual Expenditure	2013/14 Over/(Under) Spending	2013/14 Slippage/ Completed	2013/14 Variance	Comments
		£	£	£	£	£	
<b><i>Regeneration, Inward Investment and Asset Management Portfolio</i></b>							
Clacton Seafront Improvements	INT	7,180	-	(7,180)	7,180	-	
Dovercourt High Street - New Lighting Columns	EXT	2,000	1,829	(171)	-	(171)	
Dovercourt Town Centre Public Realm Improvements	EXT	28,470	28,412	(58)	-	(58)	
Clacton Regeneration	EXT/INT	46,640	3,000	(43,640)	43,640	-	
Regeneration Capital Projects	EXT/INT	308,000	-	(308,000)	308,000	-	
		<b>392,290</b>	<b>33,241</b>	<b>(359,049)</b>	<b>358,820</b>	<b>(229)</b>	
<b><i>Tourism, Events and Leisure Services Portfolio</i></b>							
Dovercourt Swimming Pool - redevelopment	INT	898,870	24,045	(874,825)	874,825	-	
Frinton & Walton Swimming Pool Re-Development	INT	200,000	-	(200,000)	200,000	-	
		<b>1,098,870</b>	<b>24,045</b>	<b>(1,074,825)</b>	<b>1,074,825</b>	<b>-</b>	
<b>Total Approved General Fund Capital Programme</b>		<b>8,545,917</b>	<b>2,271,332</b>	<b>(6,274,585)</b>	<b>6,168,360</b>	<b>(106,225)</b>	

## General Fund Capital Outturn 2013/14

Funding - External (Ext) or Internal(Int) or Leasing	2013/14 Approved Budget	2013/14 Actual Expenditure	2013/14 Over/(Under) Spending	2013/14 Slippage/ Completed	2013/14 Variance	Comments
	£	£	£	£	£	
<b>Financing</b>						
<b>Specific Financing</b>						
External Contributions	(237,922)	(147,981)	89,941	(89,941)	0	
Section 106	(236,500)	(50,640)	185,860	(185,632)	228	
Leasing/contract hire	(226,000)	(127,000)	99,000	0	99,000	
Government Grant re Coast Protection	(589,760)	(565,298)	24,462	(24,463)	(1)	
Governments Grants - Other	(1,474,613)	(22,604)	1,452,009	(1,452,009)	0	
Disabled Facilities Grant	(1,493,865)	(697,148)	796,717	(796,717)	0	
	<u>(4,258,660)</u>	<u>(1,610,671)</u>	<u>2,647,989</u>	<u>(2,548,762)</u>	<u>99,227</u>	
<b>General Financing</b>						
Capital Receipts	(871,526)	(58,692)	812,834	(805,840)	6,994	
Direct Revenue Contributions	(1,125,800)	(342,375)	783,425	(783,421)	4	
Capital Commitments Reserve	(1,027,731)	(208,138)	819,593	(819,593)	0	
Cremator Reserve	(700,000)	(37,576)	662,424	(662,424)	0	
Asset Refurbishment/Replacement Reserve	(402,440)	(13,880)	388,560	(388,563)	(3)	
Leisure Capital Project Reserve	(159,760)	0	159,760	(159,757)	3	
	<u>(4,287,257)</u>	<u>(660,661)</u>	<u>3,626,596</u>	<u>(3,619,598)</u>	<u>6,998</u>	
<b>Total Funding of Approved General Fund Capital Programme</b>	<b><u>(8,545,917)</u></b>	<b><u>(2,271,332)</u></b>	<b><u>6,274,585</u></b>	<b><u>(6,168,360)</u></b>	<b><u>106,225</u></b>	

## Housing Revenue Account Capital Outturn 2013/14

	Funding - External (Ext) or Internal(Int) or Leasing (L)	2013/14 Approved Budget	2013/14 Actual Expenditure	2013/14 Over/(Under) Spending	2013/14 Slippage/ Completed	2013/14 Variance	Comments
		£	£	£	£	£	
<b>Expenditure</b>							
Improvements, enhancement & adaptation of the Council's housing stock	EXT/INT	3,269,036	2,153,182	(1,115,854)	984,664	(131,190)	
IT Upgrade & Replacement	EXT/INT	20,000	-	(20,000)	-	(20,000)	Further details set out in the main body of the report.
Disabled Adaptations	EXT/INT	433,010	353,179	(79,831)	79,831	(0)	
Cash Incentive Scheme	EXT/INT	78,000	18,000	(60,000)	-	(60,000)	
New Build Initiatives and Acquisitions	EXT/INT	1,655,737	751,415	(904,322)	904,322	0	
<b>Total Housing Revenue Account Capital Programme</b>		<b>5,455,783</b>	<b>3,275,776</b>	<b>(2,180,007)</b>	<b>1,968,817</b>	<b>(211,190)</b>	
<b>Financing</b>							
Major Repairs Reserve		(3,800,046)	(2,524,361)	1,275,685	(1,064,495)	211,190	
Direct Revenue Contributions		(1,000,000)	(294,246)	705,754	(705,754)	-	
Section 106		(655,737)	(457,169)	198,568	(198,568)	-	
<b>Total Funding of Approved General Fund Capital Programme</b>		<b>(5,455,783)</b>	<b>(3,275,776)</b>	<b>2,180,007</b>	<b>(1,968,817)</b>	<b>211,190</b>	

## RESERVES as at 31 March 2014 and Estimated Usage in 2014/15

	Balance 31 March 2013	Contribution from Reserves 2013/14	Contribution to Reserves 2013/14	Balance 31 March 2014	Contribution from Reserves 2014/15	Contribution to Reserves 2014/15	Balance 31 March 2015
	£m	£m	£m	£m	£m	£m	£m
<b>Earmarked Reserves</b>							
Revenue Commitments Reserve	11.118	(11.202)	12.501	12.417	(12.417)	0.000	0.000
Capital Commitments Reserve	1.028	(1.028)	2.151	2.151	(2.151)	0.000	0.000
Asset Refurbishment / Replacement Reserve	0.754	(0.402)	0.000	0.352	(0.200)	0.000	0.152
Austerity Reserve	0.500	0.000	0.000	0.500	0.000	0.000	0.500
Benefit Reserve	0.399	0.000	0.280	0.679	0.000	0.000	0.679
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
Commuted Sums Reserve	0.294	(0.039)	0.000	0.255	(0.040)	0.000	0.215
Cremator Replacement Reserve	0.996	(0.700)	0.895	1.191	(0.662)	0.233	0.762
Election Reserve	0.030	0.000	0.030	0.060	0.000	0.030	0.090
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	0.076	(0.043)	0.003	0.036	(0.036)	0.000	0.000
Leisure Capital Projects Reserve	0.000	(0.160)	0.160	0.000	0.000	0.000	0.000
NNDR Resilience Reserve	0.000	0.000	0.482	0.482	0.000	0.000	0.482
Planning Inquiries and Enforcement Reserve	0.505	0.000	0.000	0.505	(0.020)	0.000	0.485
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	0.140	0.000	0.000	0.140	0.000	0.000	0.140
Residents Free Parking Reserve	0.300	0.000	0.000	0.300	(0.300)	0.000	0.000
Specific Revenue Grants Reserve - Homelessness	0.336	0.000	0.000	0.336	0.000	0.000	0.336
	<b>17.128</b>	<b>(13.574)</b>	<b>16.502</b>	<b>20.056</b>	<b>(15.826)</b>	<b>0.263</b>	<b>4.493</b>
<b>Uncommitted Reserve</b>	4.000	0.000	0.000	4.000	0.000	0.000	4.000
<b>Total Reserves</b>	<b>21.128</b>	<b>(13.574)</b>	<b>16.502</b>	<b>24.056</b>	<b>(15.826)</b>	<b>0.263</b>	<b>8.493</b>

## Revised General Fund Capital Programme 2014/15 to 2017/18

	Proposed Source of Financing	Approved 2014/15 Budget	Slippage from 2013/14	Other adjustments	Amended 2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
		£	£	£	£	£	£	£
<b>Expenditure</b>								
<b><i>Environment and Coast Protection Portfolio</i></b>								
Weeley Crematorium Car Park	R2	-	100,000	-	100,000	-	-	-
Cremator replacement	R3	-	662,424	-	662,424	-	-	-
Rolling Vehicle/Plant Replacement	E3	160,000	-	-	160,000	283,000	183,000	257,000
Replacement of beach hut supports - The Walings	R2	-	11,620	-	11,620	-	-	-
Brook Country Park	E1	-	3,352	-	3,352	-	-	-
Refurbishment of Children's Play Area, Marine Parade West, Clacton	E2	-	160,000	-	160,000	-	-	-
Cranleigh Close, Clacton, landscaping works	E2	11,000	7,312	-	18,312	-	-	-
The Hangings, Dovercourt, landscaping works	E2	-	18,320	-	18,320	-	-	-
Environmental Health Database Migration	R2	-	5,250	-	5,250	-	-	-
Public Access Module to CAPS	C1	-	56,000	-	56,000	-	-	-
Coast Protection - Cliff Road Sea Wall	G1	-	24,463	-	24,463	-	-	-
Coast Protection - Clacton and Holland Works	G1	-	-	10,500,000	10,500,000	25,500,000	-	-
Beach Changing Facilities	E1	-	69,447	-	69,447	-	-	-
Laying Out Cemetery	R4	200,000	-	-	200,000	-	-	-
		<b>371,000</b>	<b>1,118,188</b>	<b>10,500,000</b>	<b>11,989,188</b>	<b>25,783,000</b>	<b>183,000</b>	<b>257,000</b>
<b><i>Finance and Transformation Portfolio</i></b>								
Audit management software	R2	-	6,000	-	6,000	-	-	-
Replacement debit and credit card payment facility	R2	-	14,630	-	14,630	-	-	-
Agresso e-procurement	C1/R1/R2	11,000	73,000	-	84,000	-	-	-
		<b>11,000</b>	<b>93,630</b>	<b>-</b>	<b>104,630</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Revised General Fund Capital Programme 2014/15 to 2017/18

	Proposed Source of Financing	Approved 2014/15 Budget	Slippage from 2013/14	Other adjustments	Amended 2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
		£	£	£	£	£	£	£
<b><i>Housing, Benefits and Revenues Portfolio</i></b>								
Replacement Folding and Inserting Machine	R2	-	20,000	-	20,000	-	-	-
Replacement of High Volume Printers	R2	10,000	7,000	-	17,000	12,000	-	-
Replacement of Northgate Unix Server	R4	-	60,000	-	60,000	-	-	-
Replacement of Careline Alarms in Group Schemes	R2	-	29,590	-	29,590	-	-	-
CCTV Maintenance	R4	-	57,000	-	57,000	-	-	-
Westleigh House Demolish/additional parking provision	R1	25,000	(550)	-	24,450	-	-	-
Replacement Scan Stations	R1	-	-	-	-	42,000	-	-
Private Sector Renewal Grants	C1	-	30,000	-	30,000	-	-	-
Disabled Facilities Grants	G3/C1	892,740	1,221,557	-	2,114,297	1,097,000	757,000	757,000
Private Sector Leasing	C1	33,000	-	-	33,000	33,000	33,000	33,000
Empty Homes funding	G2	-	1,268,309	-	1,268,309	-	-	-
		<b>960,740</b>	<b>2,692,906</b>	<b>-</b>	<b>3,653,646</b>	<b>1,184,000</b>	<b>790,000</b>	<b>790,000</b>
<b><i>Planning and Corporate Services Portfolio</i></b>								
Joint HR and Payroll System	R1/R4	-	41,120	-	41,120	-	-	-
Upgrade of Contact Centre software	R2	-	-	-	-	-	-	-
Information and Communications Technology Core Infrastructure	R1/R2	31,000	70,131	-	101,131	31,000	31,000	100,000
IT Strategic Investment	R1/R2	119,000	683,040	-	802,040	119,000	119,000	-
Individual Electoral Registration - Scanning Equipment	R2	-	28,570	-	28,570	-	-	-
Inspire Annexe III New Burden set up	G2	-	7,130	-	7,130	-	-	-
		<b>150,000</b>	<b>829,991</b>	<b>-</b>	<b>979,991</b>	<b>150,000</b>	<b>150,000</b>	<b>100,000</b>

## Revised General Fund Capital Programme 2014/15 to 2017/18

	Proposed Source of Financing	Approved 2014/15 Budget	Slippage from 2013/14	Other adjustments	Amended 2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
		£	£	£	£	£	£	£
<b><i>Regeneration, Inward Investment and Asset Management Portfolio</i></b>								
Clacton Seafront Improvements	R2	-	7,180	-	7,180	-	-	-
Dovercourt High Street - New Lighting Columns	E2	-	-	-	-	-	-	-
Dovercourt Town Centre Public Realm Improvements	E2	-	-	-	-	-	-	-
Clacton Regeneration	E1/R2	-	43,640	-	43,640	-	-	-
Regeneration Capital Projects	G2/R2	-	308,000	-	308,000	-	-	-
		-	<b>358,820</b>	-	<b>358,820</b>	-	-	-
<b><i>Tourism, Events and Leisure Services Portfolio</i></b>								
Dovercourt Swimming Pool - redevelopment	C1/R2/R4/R5	-	874,825	-	874,825	-	-	-
Frinton & Walton Swimming Pool Re-Development	R4/R5	-	200,000	-	200,000	-	-	-
		-	<b>1,074,825</b>	-	<b>1,074,825</b>	-	-	-
<b>Total Approved General Fund Capital Programme</b>		<b>1,492,740</b>	<b>6,168,360</b>	<b>10,500,000</b>	<b>18,161,100</b>	<b>27,117,000</b>	<b>1,123,000</b>	<b>1,147,000</b>



## Revised General Fund Capital Programme 2014/15 to 2017/18

	Proposed Source of Financing	Approved 2014/15 Budget	Slippage from 2013/14	Other adjustments	Amended 2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
		£	£	£	£	£	£	£
<b>Financing</b>								
<b><i>Specific Financing</i></b>								
External Contributions	E1	-	(89,941)	(1,000,000)	(1,089,941)	(3,000,000)	-	-
Section 106	E2	(11,000)	(185,632)	-	(196,632)	-	-	-
Leasing/contract hire	E3	(160,000)	-	-	(160,000)	(283,000)	(183,000)	(257,000)
Government Grant re Coast Protection	G1	-	(24,463)	(8,500,000)	(8,524,463)	(19,500,000)	-	-
Governments Grants - Other	G2	-	(1,452,009)	-	(1,452,009)	-	-	-
Disabled Facilities Grant	G3	(825,740)	(796,717)	-	(1,622,457)	(1,030,000)	(690,000)	(690,000)
		(996,740)	(2,548,762)	(9,500,000)	(13,045,502)	(23,813,000)	(873,000)	(947,000)
<b><i>General Financing</i></b>								
Capital Receipts	C1	(100,000)	(805,840)	-	(905,840)	(100,000)	(100,000)	(100,000)
Direct Revenue Contributions	R1	(196,000)	(783,421)	(216,579)	(1,196,000)	(3,204,000)	(150,000)	(100,000)
Capital Commitments Reserve	R2	-	(819,593)	(1,331,741)	(2,151,334)	-	-	-
Cremator Reserve	R3	-	(662,424)	-	(662,424)	-	-	-
Asset Refurbishment/Replacement Reserve	R4	(200,000)	(388,563)	388,563	(200,000)	-	-	-
Leisure Capital Project Reserve	R5	-	(159,757)	159,757	-	-	-	-
		(496,000)	(3,619,598)	(1,000,000)	(5,115,598)	(3,304,000)	(250,000)	(200,000)
<b>Total Funding of Approved General Fund Capital Programme</b>		<b>(1,492,740)</b>	<b>(6,168,360)</b>	<b>(10,500,000)</b>	<b>(18,161,100)</b>	<b>(27,117,000)</b>	<b>(1,123,000)</b>	<b>(1,147,000)</b>

## Corporate Debt : Outturn Position at the end March 2014

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

### GENERAL DEBT

	Amount Collectable to date	Arrears	Arrears as % of Amount Collectable to date	Comments
	£'000	£'000	%	
Sundry / General Debt	6,234	415	6.66%	The level of debt outstanding at the end of the year is broadly consistent with previous years. Appropriate recovery action will be taken on outstanding amounts.

### HOUSING RENTS

	Amount Collectable to date	Arrears	Arrears as % of Amount Collectable to date	Comments
	£'000	£'000	%	
Housing Rents and Service Charges	13,809	350	2.53%	The level of debt outstanding at the end of the year is broadly consistent with 2012/13. Recovery action will be taken on outstanding amounts.

## **Income from S106 Agreements: Outturn Position at the end March 2014**

Information in respect of S106 income has been split across two areas in the table below - Where money has been formally allocated / being spent and where money remains unallocated / uncommitted.

The information below relates to only S106 amounts applicable to TDC.

### **ALLOCATED / BEING SPENT**

Scheme	Amount Spent / Committed to be Spent in 2014/15
	£'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	-
Affordable Housing	-	-	30
Town Centre Improvements	-	-	27
Open Space	2	72	285
<b>TOTAL</b>	<b>2</b>	<b>82</b>	<b>342</b>

## LCTSS and Business Rates Retention : Outturn Position at the end March 2014

The cost / collection performance and analysis of the Local Council Tax Support Scheme along with the level of Business Rates collected 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	13,368,928	(164,265)	The cost of discounts and hardship relief are both lower than anticipated
LCTS Hardship Relief	30,800	6,452	(24,348)	

### 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	(273,410)	23.03	29.75	30.95
July	25,072,058	25,627,627	(555,569)	31.89	39.00	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	61,603,363	(1,925,860)	78.55	93.42	96.1
February	61,522,876	62,857,257	(1,334,381)	82.85	95.35	97.29
March	62,555,034	63,820,904	(1,265,870)	85.89	96.82	97.96
<b>Comments</b>	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 : Outturn Position at the end March 2014***

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

### ***BUSINESS RATES RETENTION***

#### **NNDR COLLECTION PERFORMANCE**

	<b>Budgeted Collection</b>	<b>Actual Collection</b>	<b>Var</b>	<b>Comments</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
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)	
January	23,721,930	25,370,602	(1,648,672)	
February	24,012,284	25,612,089	(1,599,805)	
March	24,196,175	25,755,247	(1,559,072)	Actual collection in excess of budgeted amount for the year