

Agenda Item No: 10
Ward:



Agenda Item No: 7
Ward:

TITLE: FINAL REVENUE AND CAPITAL OUTTURN FOR JOINT, ADUR AND WORTHING 2010/11

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1.0 SUMMARY

- 1.1 This report outlines the financial monitoring position for the end of the 2010/11 financial year for Joint Strategic Committee, Adur & Worthing Councils.
- 1.2 Information is also provided in respect of earmarked reserves and capital receipts for the 2 constituent authorities.
- 1.3 Due to the timing of the respective committees, the figures contained in this report may change from the Joint Overview Committee to the Joint Strategic Committee.
- 1.4 The Joint Overview and Scrutiny Committee is asked to review the outturn position, as presented and to consider whether it wishes to pass any comments on the proposals to the Joint Strategic Committee
- 1.5 The Joint Strategic Committee is asked to agree and recommend to Adur & Worthing Councils:-
 - the proposals for dealing with the net underspend on the revenue accounts by making transfers to various reserves; and
 - the carrying forward of certain revenue and capital budgets to allow projects to be completed in 2011/12.

2.0 BACKGROUND

- 2.1 Local authorities have a statutory duty under the Local Government Act 2003, to monitor their income and expenditure against their budget, and be ready to take action if overspends or shortfalls in income emerge. If monitoring establishes that the budgetary situation has deteriorated, authorities are required to take such action as they consider necessary. This might include, for instance, action to reduce spending in the rest of the year, or to increase income, or the authority might decide to take no action but to finance the shortfall from reserves.

2.0 BACKGROUND

2.2 The monitoring of the revenue budgets have been reported to the Joint Strategic Committee and to Adur & Worthing Councils Cabinets three times during the year. This will be the first time that the final outturn accounts for Joint, Adur & Worthing are reported together to the Joint Overview & Scrutiny and Joint Strategic Committee.

Budget Managers have delegated responsibility to monitor their services on an ongoing basis throughout the year.

2.3 The Joint Strategic Committee budgets are held separately and operate as holding accounts. They represent pooled budgets of Adur and Worthing Councils. All expenditure and income in the joint budgets are recharged back to the respective authorities. This means that the net expenditure is fully allocated out to the two councils and the overall position for the Joint Strategic Committee will be zero. An over or underspend reported in the Joint will be incorporated into the individual councils accounts via the allocation process.

2.4 Each joint service is allocated out to the councils on an individual basis based on an appropriate allocation for that service. Overall, Worthing's share of the joint outturn is 59% and Adur's share is 41%.

3.0 REVENUE OUTTURN OVERVIEW

3.1 The final revenue outturns reported for Q4 are as follows:-

	CURRENT ESTIMATE 2010/2011	FINAL OUTTURN 2010/2011	VARIANCE (UNDER) / OVERSPEND 2010/2011	% (UNDER) / OVERSPEND on total budget requirement
	£'000	£'000	£'000	£'000
Joint	18,890	17,245	(1,645)	8.7% (6% excluding vacancy saving target from the two Councils)
Adur	11,136	10,346	(790)	7.1%
Worthing	16,345	15,141	(1,204)	7.4%

As highlighted earlier in this report, the Joint underspend is transferred to Adur and Worthing Councils in line with their allocated share. The reported underspends in Adur and Worthing in the table above include the total share transferred from the Joint Shared Services.

3.2 The recharge allocation process this year for the outturns were based on 2011/12 budget allocations as this was viewed as more up to date, robust and reliable information. Notional capital charges have significantly changed from budgeted figures due to changes in asset lives for properties as determined by the District Valuer. This has led to wide variations between the outturn and budget. Consequently, these recharges and capital costs have been removed from the summary portfolios table (**Appendix 2a and 3a**) to provide a more transparent presentation of the information.

3.0 REVENUE OUTTURN OVERVIEW (continued)

The Joint Summary Outturn is reported in **Appendix 1a**. The joint budgets are presented by service block. It is not possible to show them by Council portfolios as the portfolios in Adur and Worthing are no longer harmonised.

3.3 The headline budget variations across both the councils and joint shared services are:-

- 1.5% pay award built into the budget but not awarded to staff
- Increased efficiencies arising from joint working in unanticipated areas such as equipment, furniture and materials
- Additional income from new trade waste contracts
- Shortfall on investment income net of reduced borrowing cost
- Housing benefits overpayments recovered being more than budgeted due to the increase in claimants.
- Worthing car parking budgeted net income not achieved
- Worthing leisure services FIT4 income increase and reduction of utility costs

3.4 Exception reports of variances from current budget of more than £5,000 for Adur and Worthing Councils are provided as Appendices. The underspend and overspend narrative analysis excludes capital charges and support recharge. Variances on support recharges are included at their source before they are allocated out to services. For example Joint variances on consultancy costs are only be included in the Joint.

Adur **Appendix 2c-2k**
Adur Homes **Appendix 2L**
Worthing **Appendix 3c-3j**

3.5 The third quarter monitoring report was presented to Joint Strategic Committee on 29th March, Adur Cabinet on 21st March and Worthing Cabinet on 22nd March 2011.

Comparison of 3rd budget monitoring report and final outturn			
	Joint £000s	Adur £000s	Worthing £000s
Underspends reported at Quarter 3	1,174	482	253
Final underspend reported	1,645	790	1,204
Difference	471	308	951
Percentage difference from quarter 3 forecast - target 1%	2.5%	3%	5.8%

3.0 REVENUE OUTTURN OVERVIEW (continued)

3.6 The significant variations from quarter 3 to quarter 4 that were not reported in quarter 3 were:-

Significant variations from 3 rd monitoring report to final outturn	Joint £000s	Adur £000s	Worthing £000s
Consultancy costs	(89)	(36)	(53)
Reprographic service – double count of budget	(127)	(52)	(75)
Trade waste incorrectly reported in Joint	199	Reported in Q3	(81)
Reduction in Car Parking income net of increase in provision.			277
Housing Benefit: increased volume of overpayment recovery			(35)
Increased FIT4 income			(150)
General underspends due to flexible procurement brokering for energy purchases.			(221)
Change in accounting treatment for contract hire leases incorrectly reported in joint	(247)		
Various underspends in equipment, materials, advertising and furniture	(163)	(80)	
Housing condition survey underspend		(40)	
Various underspends in maintenance of buildings		(61)	(83)
Shortfall in expected underspend for concessionary fares		81	88
Various areas with increased income- Licences, road closures, Clinical Waste and Street Cleaning		(100)	
Shortfall on investment income net of reduced borrowing cost		30	30

3.7 As the table above shows, there needs to be a continued focus on improving financial management. As part of this process, the current MTFP includes a number of key financial health indicators, which are:

3.0 REVENUE OUTTURN OVERVIEW (continued)

- Continue to maintain a General Fund balance at a minimum balance of 6% and a maximum of 8% of the General Fund Net Revenue Budget. (This will measure overall financial health).
- Revenue outturn to be within 2% of the Total Budget Requirement. (This will measure accuracy of budget preparation).
- Revenue outturn for Total Cabinet Member and Joint Strategic Committee Requirements to be within 1% of the estimate of Total Cabinet Member Requirements contained in the quarter 3 monitoring report. (This will measure accuracy of budget monitoring).
- Capital outturn to be within 10% of the Original Budget for these schemes over which the Council has direct control. (This will measure accuracy of budget preparation).
- Capital outturn to be within 5% of the estimate contained in the quarter 3 monitoring report. (This will measure accuracy of budget monitoring).

Overall, the revenue monitoring has failed to meet the target of 1% set and there needs to be a renewed focus on budget monitoring. However, this is to be expected as the Councils are currently operating under a vacancy freeze, and reducing costs where possible, as part of the strategy to deal with the expected budget shortfalls for 2011/12 and 2012/13.

Officers will be carrying out further work on the revenue budget as part of updating the Medium Term Financial Plan to identify where the variances in 2010/11 need to be reflected in budget adjustments for future years.

4.0 JOINT REVENUE OUTTURN

4.1 The Joint underspend is analysed in the table below:-

Joint expenditure and income analysis	(Under)/ Overspend	Comments on under and overspends of more than £20,000
Employee including agency costs	£'000 (675)	Annual inflation salary increase not awarded and various underspends resulting from vacancy posts held in Adur & Worthing. Overspends in some services due to maternity leave, long-term sickness and vacancies cover which are offset by savings against other budgets. The element of this budget reduction arising from the pay award has been adjusted for in the 2011/12 budget.
Training	(52)	Reduced requirement for training. This has been identified as a saving in 2011/12 budget.
Advertising	(50)	Reduced requirement for advertising, partially due to the increasing use of low cost methods of advertising and also due to the impact of the vacancy freeze. This has been identified as a saving in 2011/12 budget.

4.0 JOINT REVENUE OUTTURN (continued)

Joint expenditure and income analysis	(Under)/ Overspend	Comments on under and overspends of more than £20,000
	£'000	
Repairs and Maintenance	23	Overspend offset by savings in Adur & Worthing Councils non-pooled maintenance budgets.
Energy	(57)	Energy tariffs lower than expected. This has been identified as a saving in 2011/12 budget.
Rates	(37)	Underspend offset by increases in Adur & Worthing Councils non-pooled budgets. These budgets will be corrected in 2011/12.
Insurances	94	There has been a change to how these costs have been allocated, with more being allocated to the joint services and less to the constituent authorities. This is offset by underspent non-pooled budgets in Adur £32,000 and Worthing £46,000. The budget will be adjusted in 2011/12. In addition, there has been an increase in the self insurance liability to cover potential claims, this excess is funded from the constituent Councils insurance reserves.
Equipment, furniture and materials	(184)	Underspends on Civic centre £40,000, this budget has historically been used as a top-up for repairs & maintenance and has not been spent this year. Various underspends in Financial Services £38,000 offset by overspend in salaries. Reprographics £21,000 double count.
Printing stationery and office supplies	(154)	Underspend Democratic Services £40,000, Reprographics £21,000 double count. Green sacks underspent by £28,000 due to overstocking in previous year, vehicle parts overspent by £26,000.
Services	(93)	Engineers overspend of £50,000 due to incorrect classification of salaries expenditure, £35,000 underspend in Reprographics due to double count of the budget.
Consultancy costs	(124)	Underspend ICT £90,000 partly offset by £40,000 overspend in salaries. Building Control underspend of £34,000.
ICT	(104)	Accounting error from the previous year £44,000, various Census charges offset by income no longer received from Mid Sussex.
Contract hire leases	(247)	Changes in accounting standards (International; Financial Reporting Standards) for leasing. This expenditure is now part of the set aside for borrowing within Minimum Revenue Provision held within Adur and Worthing Councils budgets and contract hire lease costs held with Adur & Worthing Councils.
Various other minor variations	15	
TOTAL	(1,645)	

4.0 JOINT REVENUE OUTTURN (continued)

Vacancy savings

- 4.2 There is an allowance for staff vacancy savings in both authorities' budget for 2010/11. There is no savings target for the Joint Committee. An estimated £475,000 of the salary saving will be shared across Worthing and Adur as a contribution to the overall vacancy savings target for each Council. So, this will not represent an underspend in Adur or Worthing council's accounts as it has already been built into each Councils budget (the overall target for each council is as follows: Adur £223,400 and Worthing £506,080).
- 4.3 The Joint Committee underspend has been allocated to Adur £772,720 and Worthing £872,010.

5.0 ADUR HOUSING REVENUE ACCOUNT (HRA)

- 5.1 Adur Homes is held within a ring fenced Housing Revenue Account.

	CURRENT ESTIMATE 2010/2011	FINAL OUTTURN 2010/2011	VARIANCE (UNDER)/ OVERSPEND 2010/2011	% (UNDER) OVERSPEND On gross expenditure
	£'000	£'000	£'000	
Adur Homes	227	(115)	(342)	2.3%

Appendix 2L provides details of the variances.

- 5.2 The headline variation underspends for the HRA are:-

	(Under)/ Overspends £'000
Repairs	64
Increase in interest charges and reduction in interest income	83
Increase in bad debt provision	95
Reduction in utilities and other property expenditure	(218)
Increased income from rent and service charges	(77)
Reduction in recharges from other services	(190)
Other	(99)
TOTAL	(342)

- 5.3 The impact of the outturn is that the planned drawdown of reserves of £227,360 will now not be needed.

5.0 ADUR HOUSING REVENUE ACCOUNT (HRA) (continued)


5.4 However, members should be aware that the Regulatory Reform (Fire Safety) Order 2005 (FSO) applies to all non-domestic premises, including the common parts of blocks of flats, sheltered accommodation and houses in multiple occupation (HMOs). The WSCC Fire & Rescue Service are now enforcing the FSO and finance is required to undertake further risk assessments, fund work to upgrade all communal areas to bring properties to modern day fire standards, and enhance current management procedures required by the FSO and assessments. It is recommended that the available HRA surplus of £115,000 is transferred to the Major Repairs Reserve to be earmarked as a contribution to future fire safety expenditure and other risks to the capital programme.

6.0 CARRY FORWARD OF BUDGETS AND TRANSFERS TO RESERVES

6.1 Recommended Carry Forwards of Unspent Budget


Budgets in respect of the following items remain unspent at 31st March 2011 and are required to complete existing initiatives in 2011/12. The focus for carry forward proposals this year is on existing commitments rather than bids for new initiatives. This is to build capacity in the reserves to protect the Councils' interests for the next two years. It is recommended that these amounts are carried forward to 2011/12 and funded from the Capacity Issues Reserve. The Committee may wish to consider how these items contribute to the Councils' priorities when approving the carry forward of budgets.

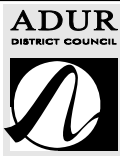
The Joint Strategic Committee does not hold any reserves and the requests from Joint detailed below will be funded from Adur and Worthing Councils' reserves.

 PROPOSED CARRY FORWARD OF UNSPENT BUDGETS WITHIN THE JOINT STRATEGIC COMMITTEE			
	Adur share £	Worthing share £	Total £
Dependent on the outcome of Reprographics review. Renewal of old printing and photocopy equipment.	6,400	9,600	16,000
Project slippage for amalgamation of Local Land Property Gazetteer	1,200	1,800	3,000
Agreed contribution to Coastal West Sussex – there has been a delay in the set-up of the new team, therefore the funding provided for in 2010/11 will be required in 2011/12.	9,000	-	9,000

6.0 CARRY FORWARD OF BUDGETS AND TRANSFERS TO RESERVES (continued)

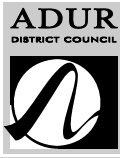
6.1 Recommended Carry Forwards of Unspent Budget (continued)


 PROPOSED CARRY FORWARD OF UNSPENT BUDGETS WITHIN THE JOINT STRATEGIC COMMITTEE			
	Adur share £	Worthing share £	TOTAL £
Delayed relocation of Tourist Information Centre. Budget needed for new uniforms, equipment, and stationery.	720	1,080	1,800
Interim funding for Blue Starfish Club – providing events for adults with learning disabilities.	1,800	2,700	4,500
ICT – temporary technician to deal with backlog and part funding of upgrade to the storage area network (SAN) as part of the CENSUS project.	22,460	33,700	56,160
Legal consultancy costs – several significant issues being dealt with including the disposal of several sites and legal challenges from various parties. The budget carry forward will help the team manage a one-off increase in workload.	20,000	30,000	50,000
TOTAL FOR JOINT STRATEGIC COMMITTEE SHARED BETWEEN ADUR & WORTHING	61,580	78,880	140,460

 PROPOSED CARRY FORWARD OF UNSPENT BUDGETS	
	£
To replace a computer within the Election Section.	500
To support the new joint Economic Partnership, this has been delayed due to the complexity of amending articles and the constitution.	16,000
The Core Strategy has been delayed due to Government changes – consultancy fees.	30,570
The week of action part of the (Safer Communities Partnership Initiative).	500

6.0 CARRY FORWARD OF BUDGETS AND TRANSFERS TO RESERVES (continued)


6.1 Recommended Carry Forwards of Unspent Budget (continued)

 PROPOSED CARRY FORWARD OF UNSPENT BUDGETS	
	£
Members allowances for the remainder of the electoral year – general.	2,070
Members allowances for the remainder of the electoral year – hospitality.	1,000
Energy and sustainable Manager – continuation of the role means the relevant projects/ initiatives will need to be supported by this funding. Income is no longer available from DCLG and the requirement from energy savings continue.	22,380
IKEN computer system for Democratic Services – this is a joint service saving, and Worthing Borough Council is also being requested to carry forward the same amount.	10,000
Unexpected need for a contaminated land assessment at Quayside (council owned). This is an urgent job started but not completed by 31/3/2011 as anticipated. Request to use part of the saving on Housing Condition Survey budget.	10,000
Housing Condition Survey, project unavoidable delay and rescheduled for 2011/12.	15,000
TOTAL FOR ADUR DISTRICT COUNCIL	108,020

 PROPOSED CARRY FORWARD OF UNSPENT BUDGETS	
	£
Underspend on grounds maintenance to fund computer system to improve bereavement service.	9,000
Underspend in elections to fund new computers	500
Additional income generated from seafront concessions to be re-invested in additional enhanced concessions.	13,200
Underspend of empty shops grant to fund new parish sign at Broadwater.	4,360

6.0 CARRY FORWARD OF BUDGETS AND TRANSFERS TO RESERVES (continued)


6.1 Recommended Carry Forwards of Unspent Budget (continued)


 PROPOSED CARRY FORWARD OF UNSPENT BUDGETS (table continued)	
Underspend on local development framework to cover additional plans, development briefs, guidance notes and technical studies associated with the Local Development Framework.	£ 23,860
Underspend of Community Cohesion budget of £7,160 and £57,350 additional area based grant funding community cohesion officer post and related projects.	64,510
Underspend of public health analyst fees to fund software to comply with online payment provision of EU service directive.	8,260
Mayoral and Deputy Mayoral allowance required to be carried forward as change of Mayor does not take place until May.	3,520
Underspend of EDRMS project due to slippage to be completed in 2011/12. Required for hardware costs and data merge.	6,980
Underspend required to fund printing of the delayed core strategy, maps and related communication.	6,040
Area based grant funding of energy and sustainability manager funded from area based grant. Carry forward is required due to timing difference in receipt of funding and appointment to this post which is for 2 years.	25,840
IKEN computer system for Democratic Services – this is a joint service saving, and Adur District Council is also being requested to carry forward the same amount.	10,000
House condition survey project delayed and re-scheduled for 2011-12	21,000
Contribution from general underspends to fund 2011/12 contribution to Coastal West Sussex.	9,000
Invest-to-save budget required for VAT consultancy to investigate possible reclaim of past over-paid VAT for sports and leisure.	5,000
TOTAL FOR WORTHING BOROUGH COUNCIL	211,070

6.0 CARRY FORWARD OF BUDGETS AND TRANSFERS TO RESERVES (continued)


6.2 Recommended Carry Forwards of 2010/11 Approvals to Use Reserves

The following unspent items have been approved for 2010/11 and were planned to be funded from reserves. It is recommended that these approvals to utilise reserves are carried forward from 2010/11 to 2011/12. ***No transfer to reserves is required as the funds have been previously set aside.***

 PROPOSED CARRY FORWARDS (NOT YET SPENT AND PREVIOUSLY APPROVED) – EXISTING RESERVES	
	£
Scheme of minor improvements to Kingston Beach yet to be agreed following completion of the RNLI building.	20,000
Core Strategy delayed due to Government changes – Printing & Stationery.	48,780
Cohesion programme delayed due to delays in the recruitment of the current postholder.	10,140
TOTAL FOR ADUR DISTRICT COUNCIL	78,920


 PROPOSED CARRY FORWARDS (NOT YET SPENT AND PREVIOUSLY APPROVED) – EXISTING RESERVES	
	£
Economic Development schemes underspend to be focused on re-use of redundant land and facilities such as Decoy Farm.	15,700
Economic Development schemes underspend to fund Kite Surfing event, the marketing of Seafront Tourist Information Centre and Seafront Shelter.	8,330
Davison Leisure Centre is a Joint Use Educational facility and any maintenance work is organised by WSCC. Maintenance work has been delayed pending agreement with WSCC.	8,000
Choice Based lettings anticipated development works and consultation to create future year savings.	16,500
Housing Advisor post. This post was to be funded through the capacity issues reserves - see record of decisions - Cabinet meeting 2/2/09 but has been kept vacant during vacancy freeze.	30,000

6.0 CARRY FORWARD OF BUDGETS AND TRANSFERS TO RESERVES (continued)

 PROPOSED CARRY FORWARDS (NOT YET SPENT AND PREVIOUSLY APPROVED) – EXISTING RESERVES	
EDRMS project not yet completed as anticipated. The developments are essential to maintain and improve Development Control systems.	£ 23,420
Agreed contribution to Coastal West Sussex – there has been a delay in the set-up of the new team, therefore the funding provided for in 2010/11 will be required in 2011/12.	9,000
TOTAL	110,950


6.3 Movements and Use of Reserves

As part of the 2010/11 final accounts process, officers have identified amounts that are recommended for transfer to reserves for specific purposes or planned as part of the budget process, as detailed below. A detailed breakdown of the reserve positions is included in **Appendix 2b** for Adur and **Appendix 3b** for Worthing.


 PROPOSALS FOR TRANSFERS TO EARMARKED RESERVES AND PROVISIONS		
	£	£
Budgeted contribution to reserves		
<ul style="list-style-type: none"> Capacity Issues Reserve 		21,000
Recommended by Officers for the management of specific risks:		
<ul style="list-style-type: none"> Contribution to maintenance reserve to provide for essential reactive maintenance on general fund properties which cannot be accommodated within existing budgets 	61,000	
<ul style="list-style-type: none"> Election reserve due to changes in government funding for 2011/12 	10,380	
<ul style="list-style-type: none"> Proposed contribution to the insurance reserve to cover future self-insured liabilities 	50,000	
<ul style="list-style-type: none"> Further contribution to concessionary fares provision for potential liability arising from new 'additional capacity' claims made by the bus companies for the period 2007 – 2011 	90,000	
Balance carried forward	211,380	

6.0 CARRY FORWARD OF BUDGETS AND TRANSFERS TO RESERVES (continued)

6.3 Movements and Use of Reserves


 PROPOSALS FOR TRANSFERS TO EARMARKED RESERVES AND PROVISIONS		
	£	£
Balance bought forward	211,380	
<ul style="list-style-type: none"> Creation of a vehicle repairs and renewals reserve to fund future maintenance costs which are expected to increase as the vehicle fleet ages funded from underspend in the current maintenance budgets 	24,000	
Carry Forward requests from the Joint Strategic Committee to Capacity Issue Reserve (see paragraph 6.1)	61,580	
Carry Forward requests to Capacity Issue Reserve (see paragraph 6.1)	108,020	
Contribution to Partnership Development Reserve to fund future projects and redundancy costs associated with joint working.	150,000	
Balance to be placed in capacity issues reserve	234,620	
New contributions to reserves recommended for approval	789,600	789,600
Total Recommended Contributions to Reserves		810,600

If all the proposals in the above table are adopted, Adur District Council will maintain its General Fund Working Balance at £858,000 which, at 7.7% of net budgeted expenditure of £11,151,600, is within the range of 6%-8% set by the Council. In addition the Council would retain earmarked revenue reserves of £2.487m, an increase of £0.362m over 31st March, 2010. The full listing of earmarked reserves is attached as Appendix 2b

 PROPOSALS FOR TRANSFERS TO EARMARKED RESERVES		
	£	£
Budgeted contributions to reserves		
<ul style="list-style-type: none"> Self-insurance charges, proposed contributions. 	30,810	
<ul style="list-style-type: none"> Cremator Abatement. 	82,500	
<ul style="list-style-type: none"> Crematorium Improvement. 	52,950	
Balance carried forward	166,260	166,260

6.0 CARRY FORWARD OF BUDGETS AND TRANSFERS TO RESERVES (continued)

6.3 Movements and Use of Reserves

 PROPOSALS FOR TRANSFERS TO EARMARKED RESERVES		
	£	£
Balance bought forward		166,260
Recommended by Officers for the management of specific risks:		
<ul style="list-style-type: none"> • Contribution to the vehicle repairs and renewals reserve to fund future maintenance costs which are expected to increase as the vehicle fleet ages (funded from underspend in the current maintenance budgets). 	36,000	
Carry Forward requests from the Joint Strategic Committee to Capacity Issue Reserve (see paragraph 6.1)	78,880	
Carry Forward requests to Capacity Issue Reserve (see paragraph 6.1)	211,070	
Contribution to Special and Other Emergency Expenditure Reserve to fund future redundancy costs and any future legal risks, including any risks arising from concessionary fares.	575,000	
Balance to be placed in capacity issues reserve	303,260	
New contributions to reserves recommended for approval	1,204,210	1,204,210
Total Recommended Contributions to Reserves		1,370,470

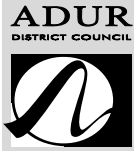
If all the proposals in the above table are adopted, Worthing Borough Council will maintain its General Fund Working Balance at £1.143m which, at 7.6% of net expenditure of £15.029m is within the range of 6%-8% set by the Council. In addition the Council would retain earmarked revenue reserves of £6.417m, an increase of £0.259m over 31st March, 2010. The full listing of earmarked reserves is attached as Appendix 3b.

7.0 ADUR CAPITAL OUTTURN - ALL PORTFOLIOS

7.1 The capital investment programme for all Adur Portfolios was originally estimated at £5,601,610 and subsequent approvals produced a total current budget of £6,017,910.

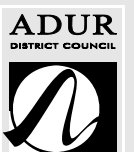
7.0 ADUR CAPITAL OUTTURN - ALL PORTFOLIOS (continued)

7.2 Actual expenditure in the year totalled £5,520,513, a reduction of £497,397 on the revised estimate, comprising of slippage of £370,480 and a net underspend of £126,917. Individual Portfolio expenditure was as follows:


 PORTFOLIOS	Current Estimate £	Actual Outturn £
General Fund Other Services:		
C.M. for Clean and Green Environment	587,090	495,104
C.M. for Health, Safety and Well-Being	316,410	232,845
C.M. for Improved Customer Services		
- General Fund	454,450	400,717
- Adur Homes Capital Investment Prog'me	2,846,340	2,764,171
C.M. for Regeneration		
- Affordable Housing (LASHG)	295,000	295,000
- Other Housing	433,490	350,220
- Other Schemes	583,840	524,849
C.M. for Resources	501,290	457,607
TOTAL	6,017,910	5,520,513

7.3 The Major scheme variations are listed in **Appendix 4** of this report.

7.4 Adur capital expenditure in 2010/11 was financed as follows:-

	£	£
General Fund Schemes Financing:		
Usable Capital Receipts		
- General	699,354	699,354
Prudential Borrowing	682,407	
Government Grants	506,792	
Other Contributions	464,110	
S106 Contributions	295,000	
Revenue Contributions	108,679	2,056,988
TOTAL GENERAL FUND CAPITAL FINANCED		2,756,342

7.0 ADUR CAPITAL OUTTURN - ALL PORTFOLIOS (continued)

	£	£
Adur Homes Capital Investment Programme Financing Major Repairs Allowance Prudential Borrowing Housing Revenue Account Leaseholders Contributions Capital Receipts	1,971,705 483,614 200,000 76,404 32,448	
TOTAL ADUR HOMES CAPITAL FINANCED		2,764,171
TOTAL OVERALL CAPITAL FINANCED		5,520,513

7.5 The Joint Strategic Committee is asked to recommend that the Council approve the overall financing of the capital programme including the utilisation of £731,802 usable capital receipts in the funding of the 2010/11 capital programme.

7.6 The remaining usable capital receipts held at 31st March, 2011 totalled £1,156,373. To be utilised as follows:

- Ring-fenced Capital Financing £29,000
- Shoreham Renaissance £986,897
- Affordable Housing (LASHG) £140,476


7.7 Proceeds from sale of assets in 2010/11 are analysed in **Appendix 6**.

7.8 Approval is requested to carry over to 2011/12 certain budgeted expenditure where spending patterns have changed since the budget was set, as detailed in Appendix 4.

	Carried Forward To 2011/12 £
Cabinet Member Clean and Green Environment	76,220
Cabinet Member for Health, Safety and Well-Being	65,720
Cabinet Member for Improved Customer Services	
- General Fund	31,140
- Adur Homes Capital Investment Programme	82,170
Cabinet Member for Regeneration	81,830
Cabinet Member for Resources	33,400
TOTAL CARRIED FORWARD TO 2011/12	370,480

8.0 WORTHING CAPITAL OUTTURN - ALL PORTFOLIOS

- 8.1 The Worthing capital investment programme for all Portfolios was originally estimated at £6,278,870, and subsequent approvals produced a total current budget of £6,263,160.
- 8.2 Actual expenditure in the year totalled £5,356,810, a reduction of £906,350 on the revised estimate, comprising of a net slippage of £825,930 and a net underspend of £80,420. Individual Portfolio expenditure was as follows:

 PORTFOLIOS	Revised Estimate £	Actual Outturn £
General Fund Other Services:		
C.M. for Clean and Green Environment	2,120,890	1,814,872
C.M. for Health, Safety and Well-Being	329,780	281,885
C.M. for Improved Customer Services		
- Affordable Housing	737,690	729,986
- Other Housing	1,131,280	1,141,406
- Other Schemes	200,930	126,474
C.M. for Regeneration	896,580	770,876
C.M. for Resources/Business Modernisation	846,010	491,311
TOTAL AS PER CURRENT BUDGET	6,263,160	5,356,810

- 8.3 Major scheme variations are listed in **Appendix 5**.
- 8.4 Worthing capital expenditure in 2010/11 was financed as follows:-

	£	£
Usable Capital Receipts		
- Affordable Housing	287,290	
- Reprovision of Leisure Facilities	934,744	
- Other General Fund	1,653,249	2,875,283
Prudential Borrowing	177,377	
S106 Contributions	605,244	
Government Grants	732,385	
Other Contributions	780,800	
Revenue Contributions	185,721	2,481,527
TOTAL CAPITAL FINANCED		5,356,810

- 8.5 The Joint Strategic Committee is asked to recommend that the Council approve the overall financing of the capital programme and the utilisation of £2,875,283 usable capital receipts in the funding of the 2010/11 capital programme.

8.0 WORTHING CAPITAL OUTTURN - ALL PORTFOLIOS (continued)

8.6 Approval is requested to carry over to 2011/12 and bring forward to 2010/11 certain budgeted expenditure where spending patterns have changed since the budget was set, as detailed in Appendix 5.

	Carried Forward To 2011/12 £
Cabinet Member Clean and Green Environment	498,550
Cabinet Member for Health, Safety and Well-Being	16,400
Cabinet Member for Improved Customer Services	51,260
Cabinet Member for Regeneration	125,200
Cabinet Member for Resources/Business Modernisation	360,370
TOTAL CARRIED FORWARD TO 2011/12	1,051,780

	Brought Forward to 2010/11 £
Cabinet Member for Clean and Green Environment	225,850
TOTAL BROUGHT FORWARD TO 2010/11	225,850
NET CARRY OVER TO 2011/12	825,930

8.7 The reasons for the slippage in the capital investment programme have been analysed in Appendix 5

8.8 Worthing Council has been advised that the pressure on the Mandatory Disabled Facilities Grants Budget is likely to continue into 2011/12 and at 31st March 2011 there were outstanding commitments of £648,208. This is approximately £250,000 higher than in a normal year and if all grants are taken up will need to be funded in 2011/2012. Therefore the Cabinet is also asked to approve carry forward of all remaining underspends in the 2010/11 capital investment programme funded from capital receipts, totalling £96,770, in addition to the slippage for specific schemes. See appendix 5 for details of underspends.

8.9 The remaining usable capital receipts held at 31st March, 2011 totalled £13,502,286. To be utilised as follows:

• General Capital Financing	1,234,033
• Ring-fenced for future Leisure Provision	8,475,409
• Ring-fenced for Affordable Housing (RTB Clawback Receipts)	3,784,644
• Ring-fenced for Housing Renewal Grants	8,200

8.10 The balance on the General Fund Capital Expenditure Reserve at 31st March, 2011 is £73,158.

8.0 WORTHING CAPITAL OUTTURN - ALL PORTFOLIOS (continued)

8.11 Proceeds from sale of assets in 2010/11 are analysed in Appendix 7.

9.0 MINIMUM REVENUE PROVISION (MRP) REQUIREMENT 2010/11

9.1 The allowable options for making the MRP determination for 2010/11 were considered and approved as follows:

- For Adur District Council: by Cabinet on 26th January, 2010 and by full Council on 16th February 2010.
- For Worthing Borough Council: by Cabinet on 8th March, 2010 and by full Council on 31st March 2010.

No change has been made to the methodology for 2010/11 from that applied in the previous year.

9.2 The approved methodology follows the arrangements set out in the Annual Treasury Management and Annual Investment Strategy Report. The report fulfilled the requirement under regulations from the Department of Communities and Local Government (DCLG) to formally approve before the start of the financial year an Annual Statement of Minimum Revenue Provision (MRP).

9.3 The Annual Statement determines the basis for calculating the MRP to be set aside in the accounts of the Council for repayment of debt. For all borrowing in respect of capital expenditure before 1st April, 2007 Option 2 of the guidance has been adopted, whereby MRP is calculated as 4% of the Capital Financing Requirement. For all borrowing after this date the approved methodology allows for Option 3, Asset Life Method, to be applied for all capital expenditure funded by borrowing.

9.4 Under the Asset Life methodology, MRP is calculated as the annual amount required to repay borrowing in equal instalments over the life of the assets acquired. This option also allows additional voluntary revenue contributions to be made, or capital receipts to be used, to repay debt earlier if the Council so wishes.

9.5 As MRP is applied in the year after which capital expenditure is funded from borrowing, the MRP for 2010/11 relates to borrowing incurred up to and including 31st March, 2010.

9.6 By applying the approved methodology, described in paragraph 9.3, the following MRP determinations have been provided for in the 2010/11 accounts:

- For Adur District Council: £713,817 of which approximately £72k is in respect of additional provisions arising from the reclassification of leased assets as Finance Leases, under the transition to International Financial Reporting Standards (IFRS).
- For Worthing Borough Council: £452,314 of which approximately £95k is in respect of additional provisions arising from the reclassification of leased assets as Finance Leases, under the transition to International Financial Reporting Standards (IFRS).

10.0 CONCLUSION

- 10.1 The overall underspend is most welcome at this time to help the Councils manage the challenging financial climate which they are currently grappling with. Officers from both Councils will critically scrutinise the budget underspends over the summer months to ensure that they are built into the 2012/13 budget where possible and so avoid the need for unnecessary service reductions.
- 10.2 Whilst some of the underspends had been picked up in the year, there clearly needs to be an increased focus on budget monitoring in 2011/12. With this in mind, there will be a review of the approach to budget monitoring in the current year.

11.0 RECOMMENDATIONS

11.1 The Joint Overview and Scrutiny Committee is asked to note the report, accounts and proposed use of reserves and to consider if it wishes to pass any comments to the Joint Strategic Committee at its meeting on the 27th June, 2011.

11.2 The Joint Strategic Committee is asked to:

- (a) note the report and outturn position for the Joint, Adur & Worthing Budgets proposed use of reserves; and**

11.3 The Joint Strategic Committee is asked to recommend that Adur District Council, at its Council meeting on 14th July, 2011 and Worthing Borough Council at its Council meeting on 12th July 2011:-

- (a) APPROVE the overall final outturn for Adur & Worthing for 2010/11;**
- (b) AGREE the net carry over of expenditure to 2011/12 where the original approval for 2010/11 was not utilised set out in paragraph 6.1, 6.2 and totalling:-**

Adur District Council	£248,520
Worthing Borough Council	£400,900

- (c) AGREE the carry over of General Fund Capital underspends funded from capital receipts, as detailed in paragraph 7.8, 8.6 and 8.8.**

- (d) APPROVE the appropriation of the under-spend in General Fund revenue expenditure in the year to the Capacity Issues Reserve:**

Adur District Council	£234,620
Worthing Borough Council	£303,260

- (e) APPROVE the contribution to Adur Housing Major Repairs Reserve of £115,338, paragraph 5.3.**

11.0 RECOMMENDATIONS (continued)

- (f) **APPROVE** the other contributions to Reserves and provisions set out in paragraph 6.3 totalling:

Adur District Council	£406,380
Worthing Borough Council	£777,260

- (g) **APPROVE** the financing of the Capital Investment Programme, including the use of capital receipts as set out in paragraph 7.5 and 8.5

SARAH GOBEY

**Executive Head Financial Services
and Section 151 Officer**

Local Government Act 1972

Background Papers:

Reports to the Joint Overview and Scrutiny and Joint Strategic Committee

Revenue Budget 2010/11 Joint, Adur & Worthing

3rd Monitoring Revenue & Capital Reports Joint Strategic Committee, Adur District Councils & Worthing Borough Council

Accounts and Audit Regulations 2003

Contact Officer:

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SCHEDULE OF OTHER MATTERS

1. COUNCIL PRIORITY

This report deals with the whole of the Joint Committees revenue expenditure and as such contributes both Council's objectives

- To protect and enhance priority services.
- To promote a clean and green environment.

2. SPECIFIC ACTION PLANS

2.1 The Medium Term Financial Plan

3. SUSTAINABILITY ISSUES

3.1 Matter considered and no issues identified

4. EQUALITY ISSUES

4.1 Matter considered and no issues identified

5.0 COMMUNITY SAFETY ISSUES (SECTION 17)

5.1 Matter considered and no issues identified

6.0 HUMAN RIGHTS ISSUES

6.1 Matter considered and no issues identified

7. REPUTATION

7.1 Matter considered and no issues identified

8. CONSULTATIONS

8.1 Matter considered and no issues identified

9. RISK ASSESSMENT

9.1 Matter considered and no issues identified

10. HEALTH & SAFETY ISSUES

10.1 Matter considered and no issues identified

11. PROCUREMENT STRATEGY

11.1 Matter considered and no issues identified

12. PARTNERSHIP WORKING

12.1 This report contains details of the outturn for the Adur and Worthing Partnership.


12.2 Contained within accounts of both Councils is the relevant share of the Adur and Worthing Partnership arrangements.

JOINT SERVICE BLOCK ACTIVITY RECHARGED TO ADUR AND WORTHING COUNCILS



The joint budgets are presented by service block. It is not possible to show them by Council portfolios as the portfolios in Adur and Worthing are no longer harmonised.

	ORIGINAL ESTIMATE 2010/11	CURRENT ESTIMATE 2010/11	OUTTURN 2011/12	(UNDER)/ OVERSPEND
	£		£	
Chief Executive & Strategic Directors	521,350	521,350	569,119	47,769
Adur Homes	199,570	199,570	108,240	(91,330)
Corporate Strategy & ICT	3,404,880	3,403,680	3,268,764	(134,916)
Customer Services & Waste Management	8,097,860	8,097,860	7,543,210	(554,650)
Financial Services	2,511,740	2,532,060	2,444,332	(87,728)
Housing Health & Community Safety	514,860	525,810	730,817	205,007
Legal and Democratic Services	1,970,620	1,965,240	1,796,646	(168,594)
Leisure & Cultural Services	288,070	288,070	195,721	(92,349)
Planning Regeneration & Wellbeing	2,090,550	2,146,160	2,058,875	(87,285)
Technical Services	4,594,620	4,665,210	4,508,712	(156,498)
Intercompany virements		(150,890)		150,890
TOTAL SERVICES	24,194,120	24,194,120	23,224,436	(969,684)
ALLOCATION OF COSTS				
Recharged to other joint services	(5,304,400)	(5,304,400)	(5,979,442)	(675,042)
	18,889,720	18,889,720	17,244,994	(1,644,726)
Adur District Council	(7,844,610)	(7,844,901)	(7,072,181)	(772,720)
Worthing Borough Council	(11,045,110)	(11,044,819)	(10,172,813)	(872,007)
TOTAL SERVICE BLOCK ALLOCATIONS	(18,889,720)	(18,889,720)	(17,244,994)	(1,644,726)

 CIVIC BUDGET SUMMARY FINAL REVENUE OUTTURN						
CABINET MEMBER PORTFOLIOS	ORIGINAL BUDGET 2010/2011	CURRENT ESTIMATE 2010/11	OUTTURN 2010/11	Notional Capital Charges Variance	Support Service Recharge Variances	Under / Over Spend Excluding Support and Capital Charges
	£	£	£			
<i>CM for a Clean & Green Environment</i>	4,053,620	4,054,070	3,305,432	(76,505)	(341,030)	(331,104)
<i>CM for Health, Safety & Wellbeing</i>	905,530	905,300	863,171	16,238	10,524	(68,891)
<i>CM for Improved Customer Services</i>	2,034,240	2,043,740	2,128,285	176,801	(79,726)	(12,530)
<i>Leader</i>	633,020	651,340	455,032	0	(139,427)	(56,882)
<i>CM for Regeneration</i>	1,661,820	1,743,520	1,565,985	442	(147,225)	(30,752)
<i>CM for Resources</i>	2,348,290	2,410,659	2,690,570	54,490	404,053	(178,633)
<i>Net Support Services including Joint</i>	0	90,081	85,617	(44,408)	118,416	(78,472)
Total Cabinet Members	11,636,520	11,898,710	11,094,091	127,058	(174,413)	(757,264)
<i>Trading Accounts</i>	(163,860)	(224,900)	(52,792)	31,434	174,413	(33,740)
<i>Credit Back Depreciation</i>	(984,790)	(984,790)	(1,143,283)	(158,493)	0	0
<i>Minimum Revenue Provision</i>	627,000	627,000	713,817	0	0	86,817
<i>Area Based Grant.</i>	0	(10,520)	(38,921)	0	0	(28,401)
<i>Financial Instrument Adjustment</i>	0	0	1,615	0	0	1,615
	11,114,870	11,305,500	10,574,527	(0)	0	(730,973)
Transfer to/from reserves:						
<i>Contribution to reserves</i>	21,000	21,000	21,000	0	0	0
<i>Revenue Contributions To Capital Expenditure</i>	0	0	20,000	0	0	20,000
<i>Transfer from reserves to fund specific expenditure (carry forwards)</i>	0	(190,630)	(269,255)	0	0	(78,625)
<i>Capacity Issue Reserve</i>				0	0	0
Net Underspend Recommended For Transfer To Reserves			789,598	0	0	789,598
Total Budget requirement before External Support from Government	11,135,870	11,135,870	11,135,870	(0)	0	0


Appendix 2c
Appendix 2d
Appendix 2e
Appendix 2f
Appendix 2g
Appendix 2h
Appendix 2k

Appendix 2j
Appendix 2b
Appendix 2b
Appendix 2b

Recommended Additional Carry Forwards	108,020
Recommended Additional Carry Forwards from Joint Service Share	61,580
Contribution to Maintenance reserve to provide reactive maintenance on general fund	61,000
Contribution to Election reserve	10,380
Contribution to Insurance reserve	50,000
Contribution to Repair and Renewal reserve	24,000
Additional Concessionary Fares Provision for potential liability	90,000
Contribution to Partnership Fund	150,000
Balance of Net Underspend available to transfer to Capacity Issues Reserve	234,618
	789,598



Earmarked Revenue Reserve Accounts	Opening Balance 2010/11	Estimate Decrease in 2010/11	Actual Reserves used in 2010/11	Contribution to Reserves 2010/11	Closing Balance 2010/11
Capacity Issues Fund (formerly discount fund)	1,112,276			21,000	
Carry forward from 2009/10					
- Participatory budgeting - small pot		(22,760)	(20,541)		
- Ropetackle trust 2009/10 support		(10,000)	(10,000)		
- Ropetackle trust 2010/11 support - capital contribution		(80,000)	(61,520)		
					1,041,215
Insurance Fund	171,901	(30,250)			141,651
New Technology Fund	37,300				37,300
Partnership Development Fund	352,766				
- redundancies					
Carry forward from 2009/10					
- Backfilling		(40,000)			
- Technical Services (JSC 23/3/2010)		(68,350)			
New approvals					
- Housing Advice Services - Redundancy (JSC 29/6/2010)		(26,645)	(26,630)		
- Environmental Health - Redundancy (JSC 29/6/2010)		(16,005)	(42,019)		
- Planning Services- Redundancy (JSC 29/6/2010)		(20,000)	(6,883)		
- Corporate Strategy - Redundancy (JSC 2/12/2010)		(148,090)	(77,117)		
- Accommodation moves (JSC 29/6/2010)		(40,000)	(27,950)		
- Business Transformation staff (JSC 9/2/2010)		(53,600)	(42,298)		
- IT support (JSC 23/3/2010)		(17,600)			
- Invest to Save schemes (JSC 27/7/2010)		(40,000)			
- Contribution to reserve					
					129,869
Community Alarm	8,020				8,020
Health & Safety	32,545				32,545
Investment Property Maintenance Fund	68,387				
- Revenue maintenance programme					
					68,387
Building Maintenance Fund	120,480				
- Capital contribution		(30,670)	(3,920)		
- Revenue maintenance programme					
					116,560
Leisure Centre Maintenance Fund	23,238				
- Capital contribution		(23,238)	(23,238)		
					-
Performance Reward Grant Fund	26,398				26,398
General Fund - Carry Forward Reserve	147,102				
2009/10 approvals carried forwards					
- human resources		(19,400)			
- legal services		(4,000)	(3,857)		
- planning policy		(7,800)			
- sustainable development		(13,220)			
New approvals (Cabinet 15th June 2010)					
- planning policy		(40,900)			
- Economic Development		(11,500)			
- community health		(3,700)			
- community health		(6,440)			
- supporting people		(2,850)	(1,940)		
- financial services		(4,500)	(4,500)		
- members allowances		(11,620)	(5,520)		
- sustainable development		(18,540)			
					131,285
Others (all under £10,000)	23,926				23,926
Recommended contributions to reserves, including 2010/11 carried forwards requested £108,020 (Adur) & Joint Service Share £61,580				699,598	699,598
TOTALS	2,124,339	(811,678)	(357,933)	720,598	2,456,754

 Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast (Underspend)/ Overspend	Comment
Environmental Health - Domestic	Service Costs	429,290	429,290	316,085	(116,749)	
Environmental Health - Domestic	Income	(10,120)	(10,120)	(16,553)	(2,890)	
Environmental Health - Domestic Total		419,170	419,170	299,533	(119,639)	The out of hours services did not commence during 2010/11, hence the cost for this service will not be required creating a saving of -£18,000. The condition survey will be carried out at a reduced cost of £15,000 in 2011/12 which is requested to carry forward and a further carry forward request of £10,000 for contaminated land, which will give a saving of £15,000. There is a reduction in the recharges from the joint service -£58,750. Over achievement of income for Environment Health Domestic on Land, Environmental searches & Local authority permits. -£2,890.
Commercial Environmental Health - Commercial	Service Costs	232,880	232,880	260,151	26,480	
Commercial Environmental Health - Commercial	Income	(610)	(610)	(1,404)	0	
Environmental Health - Commercial Total		232,270	232,270	258,746	26,480	The Housing Condition Survey will be carried out at a reduced cost with a saving of £15,000, however the survey has not yet been carried out and the amount has been requested to carry forward to 2011/12. £10,000 of this underspend is to be vired to deal with an unexpected need for a contaminated land assessment at Quayside. There is an increase in the recharges during year +£37,990. Misc general increase in costs +£3,490
Licensing						
Licensing	Service Costs	133,070	133,070	134,334	0	Surplus income on Hackney Carriage Licences -£14,100 & -£3780 on Gambling Annual Fees
Licensing	Income	(95,520)	(95,520)	(114,386)	(17,600)	
Licensing Total		37,550	37,550	19,949	(17,600)	
Allotments	Service Costs	112,590	112,590	49,033	(63,557)	
Allotments	Income	(24,120)	(24,120)	(33,592)	(9,472)	
Allotments Total		88,470	88,470	15,441	(73,029)	Additional income from allotment fees £9,470. Due to changes in the reclassification of assets under the accounting requirements of IFRS there is an underspend on depreciation £73,660. There is an overspend on reactive maintenance £1,835. Support costs recharges have increased £8,270
Countryside & Open Spaces	Service Costs	217,800	217,800	217,960	(5,298)	
Countryside & Open Spaces	Income	(8,830)	(8,830)	(14,289)	0	
Countryside & Open Spaces Total		208,970	208,970	203,672	(5,298)	Reduced charge for recharges from the joint service -£5,300
Cemeteries & Churchyards	Service Costs	313,020	313,020	311,956	9,951	
Cemeteries & Churchyards	Income	(150,410)	(150,410)	(139,394)	0	
Cemeteries & Churchyards Total		162,610	162,610	172,561	9,951	Increased charge for recharges from the joint service £9,950


Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Dog Warden	Service Costs	53,000	53,000	33,920	(19,080)	
Dog Warden	Income	(1,860)	(1,860)	(945)	915	
Dog Warden Total		51,140	51,140	32,975	(18,165)	Increase expenditure for kennel fees from private Kennels. +£6,805, underachievement of income +£915. Reduction in support & recharges from joint service -£25,685
Parks	Service Costs	553,020	553,020	508,758	(43,612)	
Parks	Income	(54,620)	(54,620)	(53,971)	0	
Parks		498,400	498,400	454,788	(43,612)	Reduction in support & recharges from joint service -£43,610
Pest Control	Service Costs	56,710	57,160	62,776	6,239	
Pest Control	Income	(4,790)	(4,790)	(4,167)	0	
Pest Control		51,920	52,370	58,609	6,239	Reduced recharge from Joint Services -£4,955. Overspend +£19,650 due to long term sick cover provided by Pest Control companies, a new Pest Control officer has now been recruited. It is anticipated this overspend will be covered by the current vacancy savings. However there has been an underspend on salaries paid out of -£8,460
Recreation Grounds	Service Costs	315,090	315,090	239,581	(75,508)	
Recreation Grounds	Income	(49,650)	(49,650)	(57,071)	(7,421)	
Recreation Grounds		265,440	265,440	182,511	(82,929)	Underspend on salaries -£12,690, overspend on supplies and service, mainly reactive maintenance +£11,570. Over allocation of recharges £585. Reduction in depreciation due to changes in accounting requirement for IFRS -£74,970. Increase of income from activities held within recreation grounds -£7,420
Abandoned Vehicles	Service Costs	21,340	21,340	13,439	(7,900)	
Abandoned Vehicles	Income	(17,580)	(17,580)	0	17,580	
Abandoned Vehicles		3,760	3,760	13,439	9,680	Income not achieved during year +£17,580, due to the price of metal is high, so less vehicles being abandoned this is off set by reduced recharges from joint service -£7,900
Adur & Worthing Council Services	Service Costs	0	0	0	0	
Adur & Worthing Council Services	Income	0	0	0	0	
Adur & Worthing Council Services		0	0	0	0	
Refuse Collection - Adur	Service Costs	1,031,760	1,031,760	1,022,795	(73,903)	
Refuse Collection - Adur	Income	(145,330)	(145,330)	(210,270)		
Refuse Collection - Adur		886,430	886,430	812,525	(73,903)	Reduced recharge from Joint Services -£73,900

Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Recycling - Adur Recycling - Adur	Service Costs Income	244,980 (131,020)	244,980 (131,020)	203,348 (123,420)	0 (34,030)	
Recycling - Adur		113,960	113,960	79,928	(34,030)	Reduced recharge from Joint Services £-34,030
Street Sweeping Cleansing - Adur Street Sweeping Cleansing - Adur	Service Costs Income	671,520 (7,550)	671,520 (7,550)	651,434 (161,550)	(20,080) (154,000)	
Street Sweeping Cleansing - Adur		663,970	663,970	489,884	(174,080)	Internal income not budgeted for -£114,000. Asset hire recharges from joint service -£40,000 under budgeted for income. An increase in depreciation charges +£20,000. Reduced recharge from Joint Services.
Trade Refuse Collection - Adur Trade Refuse Collection - Adur	Service Costs Income	396,240 (387,530)	396,240 (387,530)	441,849 (511,004)	0 (77,870)	
Trade Refuse Collection - Adur		8,710	8,710	(69,156)	(77,870)	Increase in income from new contract with Worthing & Southlands Hospitals and Rabbit disposal cost -£121,600 . The depreciation charges were higher than budgeted due to IFRS reclassification +£20,000. Also there is an overspend on disposal charges +£9,700. Increase in recharges from Joint services +£14,030
Clinical Waste Collection - Adur Clinical Waste Collection - Adur	Service Costs Income	8,210 0	8,210 0	47,595 0	39,385 0	
Clinical Waste Collection - Adur		8,210	8,210	47,595	39,385	There is a credit budget with no expenditure +£54,160, however it is suggested that this may have come from Street Cleansing, adjustments have been made in 2011/12 budget. Reduced recharge from Joint Services - £14,775
Visual Quality Initiative Visual Quality Initiative	Service Costs Income	62,180 0	62,180 0	50,337 0	(11,840) 0	
Visual Quality Initiative		62,180	62,180	50,337	(11,840)	Reduced charge in support cost -£11,840
Car parks Car parks	Service Costs Income	222,680 (353,010)	222,680 (353,010)	366,486 (524,523)	(27,710) 0	
Car parks		(130,330)	(130,330)	(158,038)	(27,710)	All expenditure for printing and stationery are being paid for by WSCC, hence a saving of -£7,000. Reduction in salary cost -£5,140. Reduction in recharges from the joint service -£35,270. There is an increase in depreciation costs £19,700
Highways Highways	Service Costs Income	23,280 (6,090)	23,280 (6,090)	16,541 (6,315)	(6,960) 0	
Highways		17,190	17,190	10,226	(6,960)	Reduction in recharges from the joint service -£6,960

Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Streetscene	Service Costs	129,430	129,430	98,012	(31,417)	
Streetscene	Income	(34,510)	(34,510)	(25,799)	8,710	
Streetscene		94,920	94,920	72,213	(22,707)	Insufficient income from the participants of markets and fairs held within the community due to poor weather and the economic climate +£8,710. There is an increase in expenditure that relates to maintenance of planters & Christmas lights and an increase in costs for the summer and Christmas Food & Drink festivals +£11,700. Reduction in depreciation due to reclassification of assets under IFRS £-47,936. Increased charge in the joint service allocation +£4,825
Street Lighting	Service Costs	24,850	24,850	29,541	4,691	
Street Lighting		24,850	24,850	29,541	4,691	
Transportation	Service Costs	76,120	76,120	51,942	(17,900)	
Transportation	Income	(12,280)	(12,280)	(5,995)	0	
Transportation		63,840	63,840	45,947	(17,900)	Net underspend on the cleaning contract for bus shelters -£14,200. An under achievement of income from advertising +£6,300. An increase in rate cost +£7,800. A reduction in charges for depreciation -£17,800
Public Toilets	Service Costs	183,040	183,040	201,041	18,280	
Public Toilets	Income	(280)	(280)	0	0	
Public Toilets		182,760	182,760	201,041	18,280	Underspend in electricity cost across all Public Conveniences -£5,500, There is an overspend in repairs and maintenance of +£22,900, the balance of the overspend is recharges from the joint service +£880
Land Charges	Service Costs	110,310	110,310	102,280	(42,386)	
Land Charges	Income	(73,080)	(73,080)	(121,116)	(13,680)	
Land Charges		37,230	37,230	(18,836)	(56,066)	Reduced recharge from Joint Services -£35,090. There has been a change in legislation on land charges where Local Authorities will not charge for personal searches from 17th August 2010. It was anticipated and reported that a reduction of £14,000 would be expected for personal searches. However with "HIP's" being suspended in May 2010 this has allowed an improvement in the housing market where more searches have been carried out than expected allowing an increase of income over the budget of -£13,680. There has also been a reduction in cost for land charges as more searches are being requested via on-line resources £-7300
Grand Total Clean & Green Environment		4,053,620	4,054,070	3,305,432	(748,632)	

Health, Safety & Wellbeing


APPENDIX 2d


 Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Community Safety	Service Costs	209,920	209,920	143,196	(66,725)	
Community Safety	Income	0	0	0	0	
Community Safety		209,920	209,920	143,196	(66,725)	Reduced recharge from Joint Services -£66,735
CCTV	Service Costs	11,320	11,320	14,727	3,407	
CCTV		11,320	11,320	14,727	3,407	Increase in recharge from Joint Services +£3,410
Community Planning	Service Costs	66,900	69,670	285,628	38,605	
Community Planning	Income	(49,870)	(49,870)	(207,704)	19,520	
Community Planning		17,030	19,800	77,925	58,125	Increase in recharges from joint account +£53,400, Underspend on Cohesion programme, -£10,140 this amount has been requested to be carried forward to 2011/12. Income not received from Primary Care Trust as the programme has now finished £19,520. Other small savings on general officer expenses
Community and Welfare Grants	Service Costs	315,880	313,380	306,238	(17,649)	
Community and Welfare Grants	Income	7,500	0	(10,507)	0	Underspend on Dial a Ride grant as they failed to meet the conditions of the grant requirements -£6,000. Underspend on Grants generally -£10,500 Underspend on Neighbour Workers, this was requested to be carried forward £ 500, however there is a of change programme in 2011/12, which changes the emphasis on this area, hence no carry forward confirmed. Reduction in recharges from Joint service -£17,150
Community and Welfare Grants		323,380	313,380	295,731	(17,649)	
Community and Health Development	Service Costs	153,790	179,270	158,635	(62,594)	
Community and Health Development	Income	(38,590)	(38,590)	(62,991)	17,558	
Community and Health Development		115,200	140,680	95,644	(45,036)	Reduction in recharges from joint service £-7,180. There are office expense budgets of -£27,505 that have not been used in 2010/11, but this has been offset by a reduction in income of +£17,790, the balance of the underspend will be vired to the joint service in 2011/12. There has been an underspend of salaries -£27,910


Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Sustainable Development	Service Costs	10,950	36,620	34,481	(2,139)	
Sustainable Development	Income	0	0	0	0	
Sustainable Development		10,950	36,620	34,481	(2,139)	
Leisure Development						
Leisure Development	Service Costs	190,740	196,590	181,826	(11,639)	
Leisure Development	Income	(11,780)	(11,780)	(18,454)	(9,800)	
Leisure Development		178,960	184,810	163,371	(21,439)	There is an overspend of + £7,855 for 2010 Adur Festival for printing the brochure and other general expenses. Reduction of recharges from joint service -£19,495. Overachievement of income, due to a grant received from community grants, to support underspend -£9,800
Land Drainage and Coast Protection	Service Costs	109,890	59,890	117,301	57,414	
Land Drainage and Coast Protection	Income	0	0	(2,687)	(2,690)	
Land Drainage and Coast Protection		109,890	59,890	114,614	54,724	Increased recharge from Joint Services +£40,065. Also due to change in reclassification assets under IFRS , depreciation has an increased cost +£22,000. Underspend on Ditch Clearing -£4,650. Increase of income -£2690
Community Alarm	Service Costs	188,830	197,650	181,164	0	
Community Alarm	Income	(259,950)	(268,770)	(257,683)	(5,398)	
Community Alarm	Financing Costs	0	0	0	0	
Community Alarm		(71,120)	(71,120)	(76,518)	(5,398)	Increase income due to more subscribers of community alarms, -£5,400
Housing Health & Community Safety	Appropriation	0	0	0	0	
Housing Health & Community Safety		0	0	0	0	
Grand Total Health, Safety and Wellbeing		905,530	905,300	863,171	(42,130)	

Customer Service

APPENDIX 2e

 Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Collection of Revenues		20,560	20,560	0	0	
Collection of Revenues	Service Costs	731,450	731,450	621,756	(107,420)	
Collection of Revenues	Income	(233,340)	(233,340)	(210,511)	0	
Collection of Revenues		518,670	518,670	411,246	(107,420)	The is an underspent on Census charge to revenue -£41,340 this is due to be reviewed by the census team with regard to the allocation split between the 3 authorities. This is off set by court cost and bad debt provision increase +£23,400. There is also an underspent on rate relief- £10,515. There is an underspent against the budget for support cost -£78,625
Council Tax Benefits		4,973,116	4,512,160	0	0	
Council Tax Benefits	Service Costs	385,603	255,610	5,459,315	8,350	
Council Tax Benefits	Income	-5,311,107	-4,805,750	-5,509,945	(21,000)	
Council Tax Benefits		47,612	(37,980)	(50,630)	(12,650)	The Census budget is overspent by +£42,405, this is off set by reduced support cost allocations -£32,445. Increase in council tax benefits payments off set by benefit admin grant +£21,000.General underspend on supplies and services -£1,610
Rent Allowances	Service Costs	14,708,990	18,708,990	19,608,009	67,909	
Rent Allowances	Income	(14,381,970)	(18,381,970)	(19,213,080)		
Rent Allowances		327,020	327,020	394,929	67,909	Overspend due to the reallocation from recharges +£54,485, Overspend on Census + £14,490, due to additional cost for IT. Underspend on Benefit payments/ overpayments -£1580. Additional income -£2,370
Concessionary Travel	Service Costs	930,070	930,070	889,181	(36,702)	
Concessionary Travel	Income	(78,620)	(78,620)	(74,434)	0	
Concessionary Travel	Appropriations	0	0	0		
Concessionary Travel		851,450	851,450	814,748	(36,702)	We received an updated projection from WSCC on the cost of Concessionary Fares for 2010-11, there is an underspend following rebates for the first three quarters. -£23,075. There is also an underspend on support cost --£16,410. There is a higher charge coming from the joint account recharge +£2,780. A provision has been used to pay an appeal determination of £47,991
Leisure Centres Management	Service Costs	404,850	404,850	570,713	173,412	
Leisure Centres Management	Income	(20,270)	(20,270)	(12,720)	0	
Leisure Centres Management		384,580	384,580	557,992	173,412	Due to the reclassification of asset under the accounting changes for IFRS there has been an increase in depreciation charges for the leisure centre of +£173,030. There is a general over allocation of support charges +£385
Grand Total Improved Customer Services		2,129,332	2,043,740	2,128,285	84,549	


 Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Elections Elections	Service Costs Income	173,990 (3,050)	173,990 (3,050)	283,747 (98,478)	14,330 0	
Elections		170,940	170,940	185,269	14,330	A request has been made to place the underspend on The European Election costs and the County Election cost into a reserve -£10,375. There has been an overspend spend to carry out the Local Elections throughout Adur in 2010 ,+£24,705
Member Support Member Support	Service Costs Income	119,040 27,930	309,180 27,930	128,878 (7,487)	(215,720) 0	There has been a significant reduction in Printing, Stationery and office supplies for member support -£5,880. The subscription budget that is currently held within the members support has underspent -£6,730. This budget of £15,300 will be transferred to Corporate Strategy for 2011/12 as these subscriptions cover the whole council and not just members. There is also a reduction of the recharge from the joint service -£167,690 and a reduction in the support allocation for Adur only -£35,420
Member Support		146,970	337,110	121,391	(215,720)	
Members Expenses & Allowances Members Expenses & Allowances Members Expenses & Allowances	Service Costs Income	0 (41,720)	0 (41,720)	0 (6,538)	0 35,182	Reduction in cost for member training due to members taking part in a pilot by MacLaine Training at no cost the authority. -£7500. Member's have claimed less in general expenses -£9,090 in 2010/11 and as no new computer where purchased in year there is an additional saving of -£8,390. Creating a total saving of -£24,980. There is also a reduction of the recharge from the joint service -£5,120. There has been no internal credit recharge from within Adur recharge process this year creating an overspend against budget of +£41,700. Additional income has been received for road closures -£6,540
Members Expenses & Allowances		315,110	143,290	148,372	5,082	
LEADER		633,020	651,340	455,032	(196,308)	

 Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Building Control Building Control	Service Costs Income	311,340 (179,860)	311,340 (179,860)	267,455 (132,385)	(43,885) 47,475	
Building Control		131,480	131,480	135,070	3,590	Reduction in recharges from joint service -£43,885. Reduction of income +£47,475 for building control fees due economic climate of building works and housing buying
Development Control Development Control	Service Costs Income	471,570 (237,140)	486,920 (237,140)	527,785 (183,735)	40,570 53,700	
Development Control		234,430	249,780	344,050	94,270	Income shortfall due to downturn in planning applications because of the economic environment +£53,700 Additional expenditure has been incurred due to the cost being awarded against the council in respect of an appeal against a refusal of planning permission +£5,800. An additional cost has been incurred for the merging database for Uniform and Public Access systems for joint service +£13,350. Underspend on Stationery and salary -£8,860. Overspend on recharges from the joint service +£30,280
Planning Policy & Implementation Planning Policy & Implementation	Service Costs Income	354,750 (118,520)	401,930 (117,000)	472,006 (292,739)	(105,663) 0	
Planning Policy & Implementation		236,230	284,930	179,267	(105,663)	Underspend on recharges from joint services -£57,510. Core Strategy delayed due to Government changes , Consultancy fees -£30,570 also to be carry forward from 2009/10 for the Core Strategy which is delayed £48,700, both of these underspends have been requested to roll forward to 2011/12. Reduce HPDG contribution due to underspend on salaries +£51,115. Contribution to capital - Shoreham Harbour +£20,000
Economic Regeneration	Service Costs	127,310	138,810	152,764	7,954	Underspend is due to a delay of the service review and implementation of a new joint Economic Regeneration team . However this funding has been requested to be carried forward to 2011/12 to fund the new joint Economic Partnership for formulation of new action plan and delivery of projects £-16,000. Underspend on recharges from the joint service -£52,575. Underspend on government grant ABG Local Economic Assessment, as the government decided this wasn't now required £-6,000. An underspend on regeneration consultancy and advertising cost delay due to implementation of new joint Economic regeneration team, now planned for 2011/12 -£16,405
Economic Regeneration	Income	(38,500)	(32,500)	0	38,500	The government grant for LABGI schemes has been deleted for 2010/11 and 2011/12, hence there will be no more income from this grant - total +£38,500
Economic Regeneration		88,810	106,310	152,764	46,454	The government grant for LABGI schemes has been deleted for 2010/11 and 2011/12. Also delay in service review will need -£16,000 underspend to be carried forward to 2011/12

Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Shoreham Renaissance Shoreham Renaissance	Service Costs Income	96,900 0	96,900 0	12 0	(96,888) 0	
Shoreham Renaissance		96,900	96,900	12	(96,888)	Reduction in recharge from joint service as this project is currently closed - £96,890
Five Town Centre Network Five Town Centre Network	Service Costs Income	3,930 0	3,930 0	(150) 0	(4,080) 0	Reduced recharge from Joint Services -£4,080.
Five Town Centre Network		3,930	3,930	(150)	(4,080)	
Drain Clearing Drain Clearing	Service Costs Income	0 (1,250)	0 (1,250)	3,915 (1,104)	4,060 0	
Drain Clearing		(1,250)	(1,250)	2,810	4,060	Overspend on housing drains - this work is reactive where additional drains are required to be cleared +£4060
Housing General District Housing General District Housing General District	Service Costs Income	0 575,680 (82,350)	0 575,680 (82,350)	0 286,369 (78,804)	0 (248,065) (37,700)	
Housing General District		493,330	493,330	207,565	(285,765)	The use of contractors for cutting of grass has been reduced hence the cost to this service area from HRA recharge will also be reduced -£60,000. A reduction of income from householders contribution to major works has been coded to this area in error and is now being directly code to HRA -£22,300, net effect will be -£37,700. Reduced recharge from Joint Services -£248,065
Homelessness Homelessness Homelessness	Service Costs Income	0 1,017,410 (639,450)	0 1,017,560 (639,450)	14,049 1,185,125 (654,578)	0 169,036 (2,550)	
Homelessness		377,960	378,110	544,596	166,486	Over budgeted for salary, adjusted in 2011/12 budget -£20,000, offset by an overspend on rents +£21,800, and an overspend on maintenance of properties +£4,878. increase in recharges from joint service +£172,238. Net saving homeless accommodation and rent in advance -£2,550
Grant Total Regeneration		1,661,820	1,743,520	1,565,985	(177,536)	

Resources


APPENDIX 2h

 Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Corporate Management - General	Service Costs	1,176,840	1,237,769	1,348,530	149,906	
Corporate Management - General	Income	(486,930)	(496,930)	(423,740)	(53,894)	
Corporate Management - General	Financing Costs	57,690	57,690	0	0	
Corporate Management - General	Appropriations	0	0	(30,250)	0	
Corporate Management - General		747,600	798,529	894,541	96,012	<p>The Seizure of IESE funding mid year has resulted in an overspend, which has been approved to be funded from reserves +£42,300. Premises Insurance under achievement by +£21,000 is part of the insurance allocation. Overspend of +£8,110 on consultancy fees. Underspend on External audit fees -£30,230, however this is off set by a recharge from the joint service of +£25,000. Overspend on corporate subscriptions +£8,100. Additional income from the insurance of commercial properties -£23,645, this will be off set by the expenditure held in the support services. No debt management expenses for 2010/11 -£57,690. Overspend on Redundancy cost funded by approved reserve +£54,225. Underspend on bank charges, which will come back into corporate management via the recharge from the joint service -£20,740. There is an overspend on the recharges from the joint service of +£237,118. Contribution from provision to support self funded claims -£30,250</p>
Corporate Management - Executive Office		0	0	0	0	
Corporate Management - Executive Office	Service Costs	98,380	125,660	93,378	(34,722)	
Corporate Management - Executive Office	Income	(4,360)	(4,360)	(13,047)	0	
Corporate Management - Executive Office		94,020	121,300	80,331	(34,722)	<p>There was an underspend on the Place Survey that was not carried out in year - £16,950, an underspend on Corporate Training budget that had been carried forward from 2009/10 that was not required -£15,250, an underspend on the printing cost for Adur Outlook -£8,560 and an underspend on the Pot of Gold funding requirements, where community groups costs were less than estimated -£2,219. An overspend spend on the recharges from the joint account £8,255</p>

Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Miscellaneous		22,430	22,430	16,031	(13,450)	underspend against budget for Environment Agency -£6,400, general underspend on office expenses £-7,050
Miscellaneous	Service Costs	(113,118)	(151,818)	411	160,013	
Miscellaneous	Income	(13,720)	(13,720)	(12,988)	0	
Miscellaneous		(104,408)	(143,108)	3,455	146,563	The vacancy savings budgets -£223,400 are held within this budget area. The current projection for Adur is that vacancy savings will be achieved with an additional -£65,500; making the total vacancy saving expected to be achieved at yearend -£288,900
Non Distributed Costs	Service Costs	959,060	959,060	1,391,477	162,901	
Non Distributed Costs	Income	(129,130)	(129,130)	(398,646)	0	
Non Distributed Costs		829,930	829,930	992,831	162,901	Increase in support charges of +£119,080 - HRA recharge. Net overspend of pension cost and severance pay +£43,825
Treasury Management	Service Costs	41,760	41,760	70,332	28,573	Overspend on consultancy not budgeted for +£6,840 , Overspend in Joint service recharges +£21,735 Reduction in investment income due to low interest rates +£11,7620 Over budgeted interest within the Business Premium account - this budget will be removed in 2011/12 +£27,670. Reduction in borrowing cost as a loan was repaid in 2009/10- £41,460 and a diminished requirement for temporary borrowing due to increased funds available and improved cash flow management -£8,860. Item 8 recharge to HRA increased +£80,220
Treasury Management	Income	(1,179,500)	(1,179,500)	(1,220,286)	39,430	
Treasury Management	Financing Costs	1,869,720	1,869,720	1,819,399	(130,538)	
Treasury Management		731,980	731,980	669,445	(62,535)	
Beaches and Amenities	Service Costs	44,240	44,240	66,345	21,520	Reduction of Southwick Beach Hut income due to refunds being given to all licensee's for the inconvenience caused by work's carried out on the beach, - £19,380. There is a +£21,520 increase in recharges from the joint service
Beaches and Amenities	Income	(66,130)	(66,130)	(47,334)	19,380	
Beaches and Amenities		(21,890)	(21,890)	19,010	40,900	
Community Buildings	Service Costs	151,870	155,270	209,859	54,620	There is an net underspend on reactive maintenance of community buildings - £16,600 . Increase in recharges from joint service +£71,220
Community Buildings	Income	0	0	(162)	0	
Community Buildings		151,870	155,270	209,697	54,620	


Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Property Management		0	0	(19,748)	0	
Property Management	Service Costs	423,080	442,540	339,750	(103,619)	
Property Management	Income	(543,060)	(543,060)	(524,141)	0	
Property Management		(119,980)	(100,520)	(204,139)	(103,619)	Reduced recharge from Joint Services -£16,320. Also due to change in reclassification for IFRS for assets, Depreciation has a reduced cost -£10,670. Underspend property maintenance -£69,170 , this has been requested to be transferred to reserves to deal with future reactive maintenance on the general fund. There is a saving of -£7,460 due to having a budget for a member of staff that no longer works at the council.
Miscellaneous Technical Services Local Emergencies	Service Costs	39,172	39,172	25,398	(13,773)	
Miscellaneous Technical Services Local Emergencies	Income	0	0	0	0	
Miscellaneous Technical Services		39,172	39,172	25,398	(13,773)	Underspend on Corporate Public Safety -£13,775, reduction of staff cost
Grand Total Resources		2,348,294	2,410,663	2,690,570	286,347	

Trading Accounts

 Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Grounds Maintenance	Service Costs	759,530	759,530	769,269	71,382.00	
Grounds Maintenance	Income	(805,790)	(805,790)	(744,147)	0	
Grounds Maintenance		(46,260)	(46,260)	25,122	71,382	Overspend on equipment for coast protection +£33,600. Underspend on contract hire cost -£19,925. Overspend on recharges from the joint service and Adur direct +£61,055, due to IFRS accounting changes. An overspend on depreciation due to change for the reclassification of assets with IFRS +£16,430. Underspend on salaries of -£93,140, however £80,000 of this had already been identified as a saving. Under achievement of income +£61,645. Overspend on general expenses +£1,814. It should be noted that this service has incurred additional cost out of its control which are due to accounting changes for IFRS and an increase in recharges allocation based on 2011/12 that were not as the budget was set , these amount to £78,075. Hence the true service outturn for this trading account would have been -£52,955, which would have created an additional income of -£6,695
Building Maintenance	Service Costs	647,810	586,770	574,294	(29,495)	
Building Maintenance	Income	(765,410)	(765,410)	(652,208)	130,222	
Building Maintenance		(117,600)	(178,640)	(77,913)	100,727	Income from works are down in 2010/11 due to the lack of works passed through to building maintenance for completion. This is currently being reviewed by Technical Services +£130,220. Decrease in recharges from Joint Service and Adur direct -£77,345. Overspend on salaries of +£112,500. Underspend on vehicle cost due to less usage of vehicles and change in contract hire costs -£48,270. Underspend on post, printing , stationery and general office supplies -£16,378
Grand Total Trading Accounts		(163,860)	(224,900)	(52,792)	172,109	

Support Services

APPENDIX 2k

 Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Strategic Directors & Chief Executive	Service Cost	0	0	0	0	
Strategic Directors & Chief Executive		0	0	0	0	
Executive Head of Corporate Strategy	Service Cost	166,700	166,700	5,503	(161,197)	
Corporate Strategy		166,700	166,700	5,503	(161,197)	The variance is the recharges that have been made to other services.
Executive Head of Financial Services	Service Cost	370,550	370,550	54,071	(378,721)	
Financial Services		370,550	370,550	54,071	(378,721)	The variance is the recharges that have been made to other services.
Executive Head of Legal & Democratic Services	Service Cost	0	0	(4,672)	(4,672)	
Legal and Democratic Services		0	0	(4,672)	(4,672)	The variance is the recharges that have been made to other services.
Executive Head of Refuse & Recycling	Service Cost	53,520	53,520	(1,197)	(54,717)	
Refuse and Recycling		53,520	53,520	(1,197)	(54,717)	The variance is the recharges that have been made to other services.
Executive Head of Customer Services	Service Cost	0	0	9	9	
Customer Services		0	0	9	9	The variance is the recharges that have been made to other services.

Service Description	Expenditure - Income	Original Budget	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast Over/(Under)	Comment
Executive Head of Technical Services	Service Cost	47,400	47,400	10,570	(36,830)	
Technical Services		47,400	47,400	10,570	(36,830)	The variance is the recharges that have been made to other services.
Executive Head of Leisure & Cultural Services (including Adur Watch)	Service Cost	414,540	414,540	3,239	(411,301)	
Leisure & cultural Services		414,540	414,540	3,239	(411,301)	The variance is the recharges that have been made to other services.
Executive Head of Planning & Regeneration	Service Cost	307,850	307,850	18,990	(288,860)	
Planning & Regeneration		307,850	307,850	18,990	(288,860)	The variance is the recharges that have been made to other services.
Executive Head of Housing, Health & Community Safety	Service Cost	924,590	924,950	(896)	(925,846)	
Housing , Health and Community Safety		924,590	924,950	(896)	(925,846)	The variance is the recharges that have been made to other services.
Executive Head of Adur Homes	Service Cost	1,319,950	1,319,950	0	(1,319,950)	
Adur Homes		1,319,950	1,319,950	0	(1,319,950)	The variance is the recharges that have been made to other services.
Sub Total of central Salaries and Support Costs		3,605,100	3,605,460	85,617	(3,582,085)	
Dept Salaries & Support						
Re Allocation of Departmental Cost		3,605,100	3,695,541	85,617	(3,582,085)	
Total Support Net Costs		0	90,081	85,617	(4,464)	

ADUR HOUSING REVENUE ACCOUNT	Original Budget 2010/11	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	(Underspend)/Overspend	Comments
	£	£		£	
EXPENDITURE					
General Management	2,645,900	2,645,900	1,998,329	(647,571)	Actual recharges allocated were based on 2011-12 apportionments, whereas budgeted recharges were based on 2010-11 apportionments. Especially in relation to closure of local offices approx £352k. Transfer Incentive scheme was also underspend approx £15k, n
Special Services	1,013,500	1,013,500	813,165	(200,335)	Actual recharges allocated were based on 2011-12 apportionments, whereas budgeted recharges were based on 2010-11 apportionments. Has affected Supporting People by £50k and Sheltered Housing by £255k Gas charges down by £33k and electricity in communal ar
Rent, Rates, Taxes & Other Charges	19,590	19,590	23,833	4,243	
Contribution to Repairs Account	1,801,380	1,801,380	2,095,534	294,154	Actual recharges allocated were based on 2011-12 apportionments, whereas budgeted recharges were based on 2010-11 apportionments. Recharges realigned to the Housing Repairs account hence needed an increase in the contribution to offset negative affects
Revenue Contribution to Capital	200,000	200,000	200,000	-	
Charges for Capital	3,170,670	3,170,670	3,256,474	85,804	Increase in expected Item 8 debit not included in original budget
HRA Subsidy Payable	4,463,530	4,463,530	4,462,222	(1,308)	
Bad/Doubtful Debt	-	-	95,140	95,140	The Bad debt provision for the HRA and the Housing Repairs rechargeable was reduced by £140,956 in 2010-11 in respect of write offs and a write down to the Housing Management System (Orchard). There was an historic error on the balance sheet in relation t
TOTAL EXPENDITURE	13,314,570	13,314,570	12,944,697	(369,873)	
INCOME					
Dwelling Rents	(9,933,980)	(9,933,980)	(9,889,695)	44,285	There has been a fluctuation to the estimated annual rental income for HRA dwellings, this is a usual occurrence, which mainly surrounds void properties
Non-Dwelling Rents	(441,930)	(441,930)	(441,404)	526	
Heating Charges	(50,830)	(50,830)	(98,776)	(47,946)	The leaseholders service review has identified additional heating charges to be charged direct to leaseholder, hence additional income to HRA
Leaseholder's Service Charges	(79,300)	(79,300)	(108,659)	(29,359)	The leaseholders service review has identified additional charges to be charged direct to leaseholder, hence additional income to HRA
Other Service Charges	(546,440)	(546,440)	(587,117)	(40,677)	The leaseholders service review has identified additional charges to be charged direct to leaseholder, hence additional income to HRA
Contributions towards Expenditure	(16,630)	(16,630)	(12,513)	4,117	
Interest Received	(60,590)	(60,590)	(24,412)	36,178	Reduction in rates of interest.
Major Repairs Allowance	(1,971,050)	(1,971,050)	(1,971,050)	-	
Transfer re: Shared Amenities	(60,050)	(60,050)	-	60,050	Recharge of shared amenities to General Fund removed
TOTAL INCOME	(13,160,800)	(13,160,800)	(13,133,626)	27,174	
NET (SURPLUS)/DEFICIENCY	153,770	153,770	(188,929)	(342,699)	
BALANCES					
1st April	(1,519,790)	(1,519,790)	(1,519,790)		
31st March	(1,366,020)	(1,366,020)	(1,708,719)		

ADUR HOUSING REPAIRS ACCOUNT	Original Budget 2010/11	Current Estimate 2010/11 with Virements	Outturn at 31st March 2011	Forecast (Underspend)/Over spend	Comments
	£			£	
CONTRIBUTION FROM REVENUE ACCOUNT	1,801,380	1,801,380	2,095,534	294,154	Actual recharges allocated were based on 2011-12 apportionments, whereas budgeted recharges were based on 2010-11 apportionments. Recharges realigned to the Housing Repairs account hence needed an increase in the contribution to offset negative affects
EXPENDITURE					
Repairs	1,884,250	1,884,250	1,922,133	37,883	Net overspend on repairs less extra income from major works is 21k, all in relation to responsive repairs to properties, statutory requirement.
Recharges Other services	830	830	9,722		
Recharges Adur Homes	72,110	72,110	336,648		
less Service charges & other income	(82,220)	(82,220)	(99,379)	(17,159)	The leaseholders service review has identified additional heading charges to be charged direct to leaseholder, hence additional income to HRA
NET EXPENDITURE	1,874,970	1,874,970	2,169,124	20,724	
(SURPLUS)/DEFICIENCY	73,590	73,590	73,590	(273,430)	
BALANCES					
1st April	(302,874)	(302,874)	(302,874)		
31st March	(229,284)	(229,284)	(229,284)		

CIVIC BUDGET 2010/2011
Summary of Final Revenue Outturn

CABINET MEMBER PORTFOLIOS	ORIGINAL BUDGET 2010/2011	CURRENT ESTIMATE 20010/11	OUTTURN 2010/11	Notional Capital Charges Variance	Support Service Recharge Variances	Under / Over Spend Excluding Support and Capital Charges
	£	£	£			
<i>Leader</i>	1,157,400	1,172,120	811,148	2,240	(310,948)	(52,264)
<i>CM for a Clean & Green Environment</i>	3,677,410	3,677,410	3,668,459	100,011	(237,113)	128,151
<i>CM for Health & Safety Wellbeing</i>	1,662,020	1,638,580	1,496,499	18,317	(137,719)	(22,679)
<i>CM for Improved Customer Services</i>	7,097,970	7,146,750	6,402,690	105,502	149,950	(999,512)
<i>CM for Regeneration</i>	2,661,670	2,991,690	2,672,833	14,795	(282,896)	(50,757)
<i>CM for Resources</i>	1,956,340	1,956,780	2,778,125	8,987	(190,872)	1,003,231
<i>Holding Accounts</i>	0	35,110	(1,789)	213,050	1,009,598	(1,259,547)
Total Cabinet Member	18,212,810	18,618,440	17,827,966	462,902	0	(1,253,377)
<i>Credit Back Depreciation</i>	(1,834,910)	(1,834,910)	(2,297,812)	(462,902)		0
<i>Minimum Revenue Provision</i>	363,870	363,870	452,314			88,444
<i>Area Based Grant</i>	(22,500)	(34,040)	(93,095)			(59,055)
<i>Local Authority Business Growth Incentive Grant</i>	(81,040)	(81,040)	0			81,040
	16,638,230	17,032,320	15,889,373	0		(1,142,947)
Transfer to/from reserves:						
<i>Inter Company Virements</i>	0	21,170	0			(21,170)
<i>Contribution to reserves</i>	78,420	78,420	166,260			87,840
<i>Transfer from reserves to fund specific expenditure</i>	(53,430)	(468,690)	(596,627)			(127,937)
<i>Pension Contributions Reserve</i>	(175,000)	(175,000)	(175,000)			0
<i>Capacity Issue Reserve</i>	(143,440)	(143,440)	(143,440)			0
Transfer to/ (from) working balances			1,204,214			1,204,214
Total Budget requirement before External Support from Government	16,344,780	16,344,780	16,344,780	0		0

Appendix 3c

Appendix 3d

Appendix 3e

Appendix 3f


Appendix 3g

Appendix 3h


Appendix 3i

Recommended Additional Carry Forwards	211,070
Recommended Additional Carry Forwards from Joint Account	78,880
Contribution to vehicle maintenance reserve	36,000
Recommended transfer to Special & Other Emergency Reserve	575,000
Balance of Net Underspend available to transfer to Capacity Issues Reserve	303,264
	1,204,214

Movements in Revenue Reserve Accounts

 Earmarked Revenue Reserve Accounts	Opening Balance 2010/11	Decrease 2010/11	Increase 2010/11	Closing Balance 2010/11
	£	£	£	£
Capacity Issue Reserve	2,782,501			
BID Levy - year 1		(7,000)		
Regeneration Masterplan Support		(2,069)		
Temporary Housing Advice Officer		-		
Car Park Fees		(87,500)		
Regeneration Annual Events 2010/11 - 2012/13		(40,000)		
Community Profiling Officer		-		
Possible additional support to the CAB		(18,500)		
Grafton Deck - Additional capital costs		(12,000)		
Accommodation Moves		(41,926)		
Business Transformation		(63,448)		
IT Support		(26,400)		
Expenditure funded from approved carry forwards from 2009/10.		(92,205)		
- Budget contribution		(143,440)		
Recommended Additional Carry Forwards				2,248,013
Community Initiatives	10,370	(10,370)		0
Crematoria Abatement	309,650	(92,112)	82,500	300,038
Crematorium Improvement	0	(52,951)	52,951	0
Insurance Reserve	245,733			
Net contribution to insurance reserve		(5,773)	30,809	270,769
Joint Health Promotion Reserve	44,247	0		44,247
Leisure Lottery & Other Partnerships	100,651			
- Football Foundation - Palatine Pavilion		(22,884)		77,767
Leisure Options	292,154			292,154
Museum reserve	110,308			110,308
Pension Contributions	175,000	(175,000)		0
Pier Repairs & Renewals	0			0
Planning Delivery Grant	248,572			
Contribution to General fund		(64,930)		183,642
Special & Other Emergency Reserve	314,462			
Redundancy Costs		(152,649)		161,813
VAT exemption liability	246,860			246,860
Vehicle Repairs & Renewal	61,000			61,000
Capital Expenditure Reserve	73,158			73,158
General Fund Working Balance	1,142,885			1,142,885
Recommended Contributions To Reserves				1,204,214
	6,157,551	(1,111,157)	166,260	6,416,868

Outturn Report


 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
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The Leader

APPENDIX 3c

Elections Elections	Costs Income	255,480 (5,100)	255,480 (5,100)	358,941 (88,450)	103,461 (83,350)	+£17,000 increase in support service allocations from joint account. Expenditure includes £83,000 election expenses recovered from Central Government. See below.
Elections Total		250,380	250,380	270,491	20,111	
Corporate Management Corporate Management	Costs Income	119,390 (520)	124,930 (520)	67,603 0	(57,327) 520	Corporate Communications underspend by -£20,000 due to decision not to carry put a Place Survey this year. -£37,000 reduction in support service allocations from joint account
Corporate Management Total		118,870	124,410	67,603	(56,807)	
Democratic Representation & Management Democratic Representation & Management	Costs Income	788,150 0	797,330 0	473,060 (6)	(324,270) (6)	Members expenses underspend -£6,300. Representing Local interests subscriptions budget underspent by -£17,000. -£291,000 underspend on support service allocations from joint account.
Democratic Representation & Management		788,150	797,330	473,054	(324,276)	
The Leader Total		1,157,400	1,172,120	811,148	(360,972)	

Outturn Report


 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
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Clean & Green Environment


APPENDIX 3d

Cemetary & Cremation	Costs	1,186,620	1,186,620	1,153,366	(33,254)	-£16,000 underspend of Depreciation charge. -£39,000 underspend on maintenance. Overspend on salaries of +£26,000 on salaries offset by underspend in joint account
Cemetary & Cremation	Income	(1,808,770)	(1,808,770)	(1,797,776)	10,994	+£23,000 overspend due to Cemeteries Income shortfall. Income actually increased from last year but still fell short of budget. Offset by Crematorium income slightly higher than anticipated by -£12,000
Cemetary & Cremation Total		(622,150)	(622,150)	(644,410)	(22,260)	
Environmental Health	Costs	498,580	498,580	562,149	63,569	Public conveniences underspend of +£7,000 on rates. +£11,000 overspend on water for at the Lido site where s/water's supply was leaking. +£42,000 overspend on premises repairs and maintenance. +£25,000 overspend on support service allocations from joint account
Environmental Health	Income	(9,560)	(9,560)	(4,662)	4,898	
Environmental Health Total		489,020	489,020	557,487	68,467	
Flood Defence & Land Drainage	Costs	35,440	35,440	37,196	1,756	
Flood Defence & Land Drainage	Income	0	0	(9,750)	(9,750)	DEFRA Grant for surface water management
Flood Defence & Land Drainage Total		35,440	35,440	27,446	(7,994)	
Street Cleansing	Costs	1,106,870	1,106,870	1,021,426	(85,444)	Increased recharges from Joint Account of +£35,000. Overspend of +£23,000 contract lease hire payments for vehicles
Street Cleansing	Income	(243,030)	(243,030)	(233,731)	9,299	
Street Cleansing Total		863,840	863,840	787,695	(76,145)	
Waste Collection	Costs	3,186,530	3,186,530	3,024,446	(162,084)	
Waste Collection	Income	(1,327,500)	(1,327,500)	(1,606,595)	(279,095)	-£173,000 underspend mainly due to Income from Trade service exceeded budget by -£183,000, as prices were increased by £15 per tonne to cover steep increase in disposal cost from WSCC. WSCC then didn't increase their charges immediately creating extra income plus acquired contract for collecting the waste from Worthing & Southlands Hospitals & negotiated a contract with Rabbit. Plus a share of joint service saving -£47,000. Reduction in support costs -£147,000 and increased depreciation charges +£10,000. Increased Asset hire charge into joint account of +£98,000 resulting from changes in capital charges.
Waste Collection Total		1,859,030	1,859,030	1,417,851	(441,179)	
Economic Development	Costs	4,700	4,700	1,077	(3,623)	
Economic Development	Income	0	0	0	0	

Outturn Report

 Service		Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
Economic Development Total			4,700	4,700	1,077	(3,623)	
Environmental Initiatives	Costs		44,080	44,080	62,213	18,133	
Environmental Initiatives	Income		0	0	(5,291)	(5,291)	
Environmental Initiatives Total			44,080	44,080	56,922	12,842	
Highways/Roads (Routine)	Costs		60,890	60,890	88,734	27,844	Underspend of -£10,000 mainly on public seats and street name plates offset by +£40,000 overspend on support service recharges
Highways/Roads (Routine)	Income		(500)	(500)	134	634	
Highways/Roads (Routine) Total			60,390	60,390	88,868	28,478	
Parking Services	Costs		112,840	112,840	480,168	367,328	Overspend of +£138,000 for provision for income claimed by NCP in respect of 2009/10. +£61,000 overspend on depreciation charge. +£42,000 increased support service recharges. Downturn partly effected by bad weather and road works at high street and income from Montague car park in dispute with NCP +£375,000 offset by additional income for off street parking at Amelia park of -£36,000
Parking Services	Income		(1,110,220)	(1,110,220)	(897,512)	212,708	
Parking Services Total			(997,380)	(997,380)	(417,344)	580,036	
Public Transport	Costs		44,860	44,860	39,867	(4,993)	Bus shelter cleaning underspent by £6000
Public Transport	Income		0	0	0	0	
Public Transport Total			44,860	44,860	39,867	(4,993)	
Allotments	Costs		46,240	46,240	40,818	(5,422)	
Allotments	Income		0	0	14,300	14,300	
Allotments Total			46,240	46,240	55,119	8,879	
Community Parks & Open Spaces	Costs		1,996,380	1,996,380	1,826,159	(170,221)	-£50,000 underspend due to overprovision of Inflation to contract £25,880 already taken into account for 2011-12 Budget and inability to complete some works due to bad weather conditions. Premises maintenance underspent by -£13,000 Underspend on support service allocations from joint account of -£101,000 £20,000 overspend due to reduced roundabout traffic island sponsorship. Responsibility being handed back to WSCC.
Community Parks & Open Spaces	Income		(147,040)	(147,040)	(128,278)	18,762	
Community Parks & Open Spaces Total			1,849,340	1,849,340	1,697,881	(151,459)	
Clean & Green Environment Total			3,677,410	3,677,410	3,668,459	(8,951)	

Outturn Report


 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
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Health Safety & Wellbeing

APPENDIX 3e

General Grants, Bequests & Donations General Grants, Bequests & Donations	Costs Income	303,230 0	303,230 0	246,786 (6,408)	(56,444) (6,408)	There was an underspend on the internal transfer for free use of Council meeting rooms -£6,000. Community Engagement under spent by £-7,000. Discretionary Rate Relief was underspent by -£14,500. -£33,000 Underspend on support service allocations from joint account
General Grants, Bequests & Donations Total		303,230	303,230	240,378	(62,852)	
Environmental Health	Costs	1,458,760	1,387,880	1,229,794	(158,086)	Underspend £16,000 footway lighting electricity. £17,000 foreshore R&M underspend. £116,000 underspend on support service allocation.
Environmental Health	Income	(286,130)	(241,190)	(224,324)	16,866	Licensing income overspend of £14,000 due to Premises, temp event & street trading, hackney carriage licenses demand lower than expected.
Environmental Health Total		1,172,630	1,146,690	1,005,470	(141,220)	
Sports Development & Recreation Sports Development & Recreation	Costs Income	186,160 0	188,660 0	250,651 0	61,991 0	£60,000 underspend on support service allocations from joint account
Sports Development & Recreation Total		186,160	188,660	250,651	61,991	
Health Safety & Wellbeing		1,662,020	1,638,580	1,496,499	(142,081)	

Outturn Report


 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
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Improved Customer Services


APPENDIX 3f

Local Tax Collection Local Tax Collection	Costs Income	7,580,720 (7,075,280)	7,580,720 (7,075,280)	8,770,199 (8,031,220)	1,189,479 (955,940)	Employees savings £27,000 from keeping posts vacant (Vacancy provision £9,000) & savings on supplies & services £15,000. Loss of Income £60,000. Income exceeded budget but then entries for £63k write-offs & £58k Increase in bad debt provision. Increased support service recharges of £266,000 based on 11/12 charges offset by increased non domestic rates administration subsidy of £14850. £39,000 underspend due to excess Council Tax subsidy.
Local Tax Collection Total		505,440	505,440	738,979	233,539	
Environ Health-Hsg Standards HMO's Environ Health-Hsg Standards HMO's	Costs Income	65,820 (80)	65,820 (80)	70,882 (676)	5,062 (596)	
Environ Health-Hsg Standards HMO's Total		65,740	65,740	70,206	4,466	
Homelessness Homelessness	Costs Income	703,360 (493,700)	665,900 (456,240)	631,228 (226,387)	(34,672) 229,853	Expenditure budget has been inflated leaving a difference of - £10,000 between expenditure and income. £10,000 saving for 2011/12. Reduced volume of emergency accommodation cases - £81,000. Increase in rent advances bad debt provision +£8,000. - £44,000 underspend on housing benefits due to cap on housing benefit payments which are recovered from DWP. +£11,000 shortfall in recovery of rent in advance payments. +£227,000 overspend on support service allocations from joint account. Reduced income is offset by reduced expenditure of +£89,000, linked to expenditure on which is dependent upon demand from people who become homeless which cannot be predicted over the next six months
Homelessness Total		209,660	209,660	404,841	195,181	
Housing Advances Housing Advances	Costs Income	8,110 (150)	8,110 (150)	6,847 0	(1,263) 150	
Housing Advances Total		7,960	7,960	6,847	(1,113)	
Housing Advice Housing Advice	Costs Income	410,230 0	427,310 0	143,751 (8,512)	(283,559) (8,512)	-£16,500 underspend of Choice Based Lettings Grants and subscriptions carry forward. -£9,000 underspend due to Worthing Homes have made a contribution to Choice Based Lettings to part cover advertising costs in relation to their stock, paid for by WBC. - £263,000 underspend on support service allocations from joint account


Outturn Report

 Service		Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
Housing Advice Total			410,230	427,310	135,238	(292,072)	
Housing Strategy	Costs	172,140	172,140	125,944	(46,196)	-£47,000 underspend due to reassessment of Housing Condition Survey cost and decision to carry out reduced survey, which also results in savings the following year. Also see request to carry forward	
Housing Strategy Total			172,140	172,140	125,944	(46,196)	
Private Sector Housing Renewal	Costs	140,970	140,970	90,435	(50,535)	-£50,000 reduction in support service allocations from joint account	
Private Sector Housing Renewal	Income	0	0	(100)	(100)		
Private Sector Housing Renewal Total			140,970	140,970	90,335	(50,635)	
Registered Social Landlords	Costs	50,790	50,790	3,966	(46,824)	-£47,000 reduction in support service allocations from joint account	
Registered Social Landlords	Income	0	0	0	0		
Registered Social Landlords Total			50,790	50,790	3,966	(46,824)	
Arts Development & Support	Costs	55,230	55,230	60,793	5,563		
Arts Development & Support	Income	(23,070)	(23,070)	(35,295)	(12,225)		
Arts Development & Support Total			32,160	32,160	25,498	(6,662)	
Museum & Galleries	Costs	509,150	509,150	459,803	(49,347)	Utility bills Electricity (£30,000) & Rates (£9,000) - change to civic centre apportionment. Underspend on support services of £24,000	
Museum & Galleries	Income	(36,130)	(36,130)	(50,710)	(14,580)		
Museum & Galleries Total			473,020	473,020	409,093	(63,927)	
Theatres & Public Entertainments	Costs	4,244,160	4,236,410	4,308,850	72,440	£58,000 underspend on salaries. £85,000 underspend on property costs (£18,000 prop maintenance, -£22,000 overspend on maintenance mainly pier. £49,000 underspend on energy. Underspend on premises insurance - mainly pier). £235,000 overspend mainly on entertainers fees and marketing costs recharged to private hires. £38k underspend on support services. £17k overspend on depreciation	
Theatres & Public Entertainments	Income	(2,795,490)	(2,795,490)	(2,920,262)	(124,772)	£75k additional income mainly in relation to ritz and £50k marketing recovered from private hires	
Theatres & Public Entertainments Total			1,448,670	1,440,920	1,388,588	(52,332)	
Housing Benefit Administration	Costs	1,068,610	1,074,010	1,141,521	67,511	Support service overspend £63,932 per 2011/12 budget. Employees underspend £13,904 (vacancy provision £17864) offset by overspend on supplies and services, mainly postages £11,973	
Housing Benefit Administration	Income	(479,960)	(479,960)	(479,960)	0		
Housing Benefit Administration Total			588,650	594,050	661,561	67,511	
Housing Benefit Payments	Costs	23,017,010	33,017,010	33,080,882	63,872	£69,000 underspend on increase in bad debt provision	


Outturn Report

 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
Housing Benefit Payments	Income	(23,156,190)	(33,156,190)	(33,395,983)	(239,793)	£106,000 Additional subsidy receivable from the Department of Work and Pensions and recovery of overpayments
Housing Benefit Payments Total		(139,180)	(139,180)	(315,102)	(175,922)	
Community Centres	Costs	59,930	59,930	41,695	(18,235)	Underspend of Maintenance Costs of £10,000 and an underspend on Support Service Recharges of £10,000
Community Centres	Income	(10)	(10)	(684)	(674)	
Community Centres Total		59,920	59,920	41,011	(18,909)	
Indoor Sports & Recreation	Costs	4,649,840	4,683,890	4,530,017	(153,873)	£131,000 underspend due to Utility bills Electricity (£68,000), Gas (£15,000) & Rates (£48,000). Underspend on premises maintenance of £24,000 and supplies and services of £30,000
Indoor Sports & Recreation	Income	(2,814,930)	(2,814,930)	(3,090,916)	(275,986)	
Indoor Sports & Recreation Total		1,834,910	1,868,960	1,439,101	(429,859)	£249,000 underspend due to FIT4 & Other Extra Income £280,000 offset by extra employee costs of 31,000.
Outdoor Sports & Recreation	Costs	7,990	7,990	7,577	(413)	
Outdoor Sports & Recreation	Income	(6,760)	(6,760)	(10,504)	(3,744)	
Outdoor Sports & Recreation Total		1,230	1,230	(2,927)	(4,157)	
Public Transport	Costs	2,262,530	2,262,530	2,286,215	23,685	Underspend on supplies & Services -£15,000. -£38,000 underspend on support service recharges. +£79,000 overspend on operator costs offset by refunds (see below).
Public Transport	Income	(1,026,870)	(1,026,870)	(1,106,705)	(79,835)	
Public Transport Total		1,235,660	1,235,660	1,179,510	(56,150)	-£79,000 operator refunds.
Improved Customer Services		7,097,970	7,146,750	6,402,690	(744,060)	


Outturn Report

 Service		2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
Regeneration						
APPENDIX 3g						
Tourism	Costs	297,680	310,430	297,409	(13,021)	-£13,000 electricity underspend due to issues regarding billing the TIC received a substantial refund and revised payments.
Tourism	Income	(14,120)	(14,120)	(11,851)	2,269	
Tourism Total		283,560	296,310	285,558	(10,752)	
Emergency Planning	Costs	80,540	80,540	57,093	(23,447)	-£28,000 underspend on support service allocations from joint account
Emergency Planning	Income	0	0	0	0	
Emergency Planning Total		80,540	80,540	57,093	(23,447)	
Coast Protection	Costs	166,600	166,600	152,230	(14,370)	-£17,000 underspend on sea defence
Coast Protection	Income	(20,670)	(20,670)	(1,022)	19,648	£19,000 overspend as the recharge to Adur is now done through the allocation process therefore this budget is no longer required.
Coast Protection Total		145,930	145,930	151,208	5,278	
Foreshore	Costs	663,080	663,080	660,116	(2,964)	£24,000 underspend on support service allocations from joint account.
Foreshore	Income	(253,560)	(253,560)	(323,698)	(70,138)	£50,000 additional income from Beach Huts & chalets, beach house estate and foreshore services
Foreshore Total		409,520	409,520	336,418	(73,102)	
Building Control	Costs	505,370	505,370	385,469	(119,901)	-£110,000 reduction in support service allocations from joint account
Building Control	Income	(285,830)	(285,830)	(218,784)	67,046	Shortfall in building control fees due to down turn in demand offset by reduced consultancy costs.
Building Control Total		219,540	219,540	166,685	(52,855)	
Community Development	Costs	159,750	159,750	191,635	31,885	+£28,000 overspend of Community Cohesion Salaries as budget is held in joint account
Community Development	Income	(18,980)	(18,980)	(25,613)	(6,633)	
Community Development Total		140,770	140,770	166,022	25,252	
Development Control	Costs	1,173,680	1,210,220	963,115	(247,105)	Underspend on salaries of -£49,900 (due to delays in filling vacancies etc.) Underspend on advertising of -£5,000 due to downturn in planning applications because of the recession meant that fewer planning adverts were required. -£28,000 Slippage in EDRMS implementation for database merge for joint partnership working. -£9000 underspend as all postage was charged to joint cost centre - to be dealt with through allocations. -£148,000 underspend on support service allocations from joint account

Outturn Report

 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
Development Control	Income	(465,280)	(465,280)	(303,425)	161,855	+£160,000 income shortfall due to downturn in planning applications because of the downturn in the economy. Income shortfall of -£39,000 now planning delivery grant has stopped. (See underspend of salaries above)
Development Control Total		708,400	744,940	659,690	(85,250)	
Economic Development	Costs	369,980	482,430	408,596	(73,834)	-£6000 underspend on Delay to new play facility & enhancements in Beach House area of Active Beach Zone - this budget is required for 2011-12. Underspend of -£25,000 Due to service review and re-organisation of joint Economic Regeneration team, there has been slippage in several projects. £31,000 underspend on support service allocations from joint account.
Economic Development	Income	(26,130)	(8,130)	(14,251)	(6,121)	-£13,000 additional income - Members agreed that any rental income from concessions should be ring-fenced for future projects to further enhance concessions to maximise rental income.
Economic Development Total		343,850	474,300	394,346	(79,954)	
Planning Policy Planning Policy	Costs Income	297,530 (1,700)	446,110 0	414,095 0	(32,015) 0	-£13,000 underspend on overtime not used and reduction in working hours. -£150,000 underspend The Local Development Framework/Core Strategy Examination cost was lower than originally estimated (only 7 days not 13 as planned, no legal costs, no accommodation costs & no additional evidence). Overspend of +£137,000 in support service allocations from joint account.
Planning Policy Total		295,830	446,110	414,095	(32,015)	
Elderly People	Costs	43,480	43,480	66,718	23,238	-£9,100 Share of Careline income no longer applies as the agreement with Worthing Homes has ended. This budget is deleted in 2011/12.
Elderly People	Income	(9,750)	(9,750)	(25,000)	(15,250)	
Elderly People Total		33,730	33,730	41,718	7,988	
Regeneration		2,661,670	2,991,690	2,672,833	(318,857)	

Outturn Report


 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
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Resources


APPENDIX 3h

Local Land Charges	Costs	153,990	153,990	139,074	(14,916)	A statutory instrument has been formally adopted by government on 17th August stating that Local Authorities can no longer charge for personal searches at a cost of £22 per search. The budget for land charges income has not been achieved since changes came into force during 2007/08. Although the budget has been reduced in previous years, this has not been adequate to take account of the legislation changes and the downturn in property purchases of +£74,000. -£16,000 underspend on support service allocations from joint account.
Local Land Charges	Income	(283,000)	(283,000)	(210,333)	72,667	
Local Land Charges Total		(129,010)	(129,010)	(71,260)	57,751	
Corporate Management	Costs	608,750	608,750	1,368,277	759,527	+£521,000 overspend vacancy targets held corporately; spread across all allocations mostly from Joint services This is offset by the zero pay award being less than anticipated (£226,000). +£30,000 overspend due to Increase in bad debt provision in 2010-11. +£163,000 overspend on support service allocations from joint account. +£63,000 business transformation costs previous funded from IESE now funded from capacities reserve. -£33,000 recharged to Adur for share of accommodation changes. -£33,000 additional income from audit recommendation to adjust the previous years allocation from Joint; Debit sits on Adur district council code.
Corporate Management	Income	(20,000)	(20,000)	(64,737)	(44,737)	
Corporate Management Total		588,750	588,750	1,303,540	714,790	
Non-Distributed Costs	Costs	2,016,710	2,016,710	2,220,759	204,049	Overspend of +£177,000 of curtailment costs most of which is funded from special and other emergency reserve. Underspend of -£9000 depreciation charge.
Non-Distributed Costs	Income	(39,750)	(39,750)	(80,243)	(40,493)	
Non-Distributed Costs Total		1,976,960	1,976,960	2,140,516	163,556	
Interest & Investment Income	Costs	741,060	741,500	454,251	(287,249)	Insurance recharge overspend of +£9,000 due to change in allocation based on 2011/12 allocations. +£15,000 overspend due to Allied Carpets nndr cost when vacant from 01/04/2010 to 25/11/2010 as well as the cost of fixing / securing the building during this time. -£303,000 underspend on support service allocations from joint account.

Outturn Report

 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
Interest & Investment Income	Income	(1,423,940)	(1,423,940)	(1,167,458)	256,482	Interest rates lower than anticipated resulting in +£162,000 reduction in investment income. Estates income not achieved +£50,000 due to the amount of vacant shops. Rental income at Meadow road site under achieved by +£34,000. -£84,000 underspend due to maturity of £750k loan in January 2010 now financed from internal borrowing.
Interest & Investment Income	Costs	202,520	202,520	118,535	(83,985)	
Interest & Investment Income Total		(480,360)	(479,920)	(594,671)	(114,751)	
Resources		1,956,340	1,956,780	2,778,125	821,345	

Outturn Report


 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
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Holding Accounts

APPENDIX 3i

Financial Services	Costs	844,680	849,180	1,292,175	442,995	+£20,000 overspend of old FMS system Software and license fee which was retained for longer than envisaged to enable in house archiving. +£49,000 overspend on support service charges. +£380,000 insurance costs recharged to services.
Financial Services	Income	(327,140)	(327,140)	(721,475)	(394,335)	
Financial Services Total		517,540	522,040	570,700	48,660	-£380,000 insurance costs recharged to services
Technical Services	Costs	125,180	126,440	2,373,208	2,246,768	+£187,000 increased depreciation charge. +£1,993,000 property maintenance charged to Adur DC
Technical Services	Income	(123,740)	(123,740)	(2,184,127)	(2,060,387)	
Technical Services Total		1,440	2,700	189,080	186,380	-£1,993,000 property maintenance charged to Adur DC
Leisure & Cultural Services	Costs	1,577,440	1,577,440	1,482,569	(94,871)	-£92,000 underspend on support services -£25,000 Additional income charged to mainly to Theatres Private hirers
Leisure & Cultural Services	Income	(118,220)	(118,220)	(143,254)	(25,034)	
Leisure & Cultural Services Total		1,459,220	1,459,220	1,339,315	(119,905)	
Planning Regeneration & Wellbeing	Costs	209,010	209,010	219,445	10,435	-£17,000 underspend on support service allocations from joint account. +£55,000 salaries funded from previous years planning delivery grant offset by -£14,000 underspend on salaries. -£9000 underspend on supplies and services
Planning Regeneration & Wellbeing	Income	0	0	(0)	(0)	
Planning Regeneration & Wellbeing Total		209,010	209,010	219,445	10,435	
Recycling and Waste Management	Costs	2,900	2,900	6,723	3,823	
Recycling and Waste Management	Income	(2,900)	(2,900)	(4,094)	(1,194)	
Recycling and Waste Management Total		0	0	2,629	2,629	
Customer Services	Costs	245,630	245,630	275,613	29,983	-£28000 underspend on salaries. +£6,000 overspend Uniform maintenance (Idox Software) charge should have been transferred to Joint. +£50,000 overspend on support service allocations from joint account.
Customer Services	Income	(33,360)	(33,360)	(27,642)	5,718	
Customer Services Total		212,270	212,270	247,971	35,701	
Legal & Democratic Services	Costs	8,320	18,620	(3,768)	(22,388)	+£12,000 overspend Due to legal work being carried out on behalf of Worthing Borough Council. A reserve will be created in special and other emergency reserve to cover these costs in future. -£41,000 underspend on support services
Legal & Democratic Services	Income	(24,970)	(24,970)	(32,044)	(7,074)	
Legal & Democratic Services Total		(16,650)	(6,350)	(35,812)	(29,462)	

Outturn Report

 Service	Expenditure - Income	2010/11 Original Budget	2010/11 Original Budget with virements	2010/11 Outturn	Variation (Under)/ Overspend	Comment
Housing Health & Community Safety Housing Health & Community Safety	Costs Income	1,609,100 (2,880)	1,628,150 (2,880)	1,181,567 (3,338)	(446,583) (458)	-£191,000 underspend on salaries across Environmental Health and Housing services - Have not recruited in 2010/11 due to vacancy controls and service review pending completion. -£24,000 underspend on transport costs mainly on car allowance. -£7000 underspend of Housing management IT system. Underspend on support service allocations from joint account of -£207,000.
Housing Health & Community Safety Total		1,606,220	1,625,270	1,178,229	(447,041)	
Corporate Strategy	Costs	88,090	88,090	100,148	12,058	
Corporate Strategy	Income	(85,990)	(85,990)	(83,288)	2,702	
Corporate Strategy Total		2,100	2,100	16,860	14,760	
Chief Executive	Costs	10	10	68	58	
Chief Executive	Income	(10)	(10)	0	10	
Chief Executive Total		0	0	68	68	
Grand Total		3,991,150	4,026,260	3,728,486	(297,774)	
Recharged to Services		(3,991,150)	(3,991,150)	(3,730,274)	260,876	

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under- spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
CABINET MEMBER FOR CLEAN AND GREEN ENVIRONMENT Public Conveniences Upgrade and Refurbishment Works to Public Conveniences at Buckingham Park Recreation Ground and Lancing Beach Green Scheme delayed by staffing resources. Works have now been agreed as mainly electrical upgrading and replacement fittings. Anticipated completion July 2011.	(22,553)	22,550			22,550				22,550
AWCS Street Cleaning Service Replacement of 5 Street Cleansing Vehicles (Partnership Scheme with Worthing Borough Council) 2 vehicles were delivered in 2010/11. Remaining 3 vehicles delayed by delivery of parts to manufacturer. All vehicles are expected to be delivered by end June 2011.	(21,018)	21,020		21,020					21,020

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under- spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
CABINET MEMBER FOR CLEAN AND GREEN ENVIRONMENT (Continued)									
Operational Vehicles 2 Adur Watch vehicles, Gang Mower, Parks Tractor and one Grounds Maintenance Vehicle delivered in 2010/11. Final Grounds Maintenance Vehicle expected to be delivered by end June 2011.	(39,835)	25,000		25,000					25,000
Miscellaneous Minor Variations	(8,579)	7,650			6,380	1,270			7,650
TOTAL - Clean and Green Environment	(91,986)	76,220	-	46,020	28,930	1,270	-	-	76,220
Slippage C/f to 2011/12	76,220								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(15,766)								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under- spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
<p>CABINET MEMBER FOR HEALTH, SAFETY AND WELL-BEING</p> <p>Community Safety <i>Contribution to WSCC Police CCTV Equipment Overhaul</i></p> <p>The police have surveyed all the town centre CCTV equipment and only 1 camera needs replacing at a cost of £2,694. As this is below the threshold for capitalisation, this will be funded from revenue resources.</p> <p>Community Development <i>Ropetackle Community Centre - Installation of new gas boilers and works to heating controls and air handling units</i></p> <p>Main works completed February 2011. However, the contractor fitting the controls had to be changed and this work is now scheduled for May 2011.</p> <p>Disability Discrimination Act Improvements Works identified for 2010/11 complete. Further works programmed for 2011/12 from DDA survey results.</p>	(16,250)								
	(18,480)	18,480		18,480					18,480
	(41,002)	41,000			41,000				41,000

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under- spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
CABINET MEMBER FOR HEALTH, SAFETY AND WELL-BEING (Continued) Miscellaneous Minor Variations	(7,834)	6,240			6,240				6,240
TOTAL - Health, Safety & Well-Being	(83,566)	65,720	-	18,480	47,240	-	-	-	65,720
Slippage C/f to 2011/12	65,720								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(17,846)								

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
CABINET MEMBER FOR IMPROVED CUSTOMER SERVICES Information and Communications Technology Contribution to CenSus Schemes - H/W Support Upgrade, Academy Remote Support and Data Storage (CenSus Partnership Schemes) Academy Remote Support complete. H/W Support 50% complete and the data storage is outstanding.	(10,883)	10,880	10,880						10,880
Lancing Leisure Centre Replacement of Gas Mains Supply Main works complete. Supply to bungalow still to be installed. Completion anticipated June 2011.	(24,259)	14,260			14,260				14,260
Lancing Leisure Centre Replacement Roofing Main works complete. Slippage requested for additional film for roof lights, anticipated to complete May 2011.	(10,065)	6,000				6,000			6,000

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under- spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
CABINET MEMBER FOR IMPROVED CUSTOMER SERVICES (Continued) Adur Homes Capital Investment Programme The budget for the essential replacement of boilers overspent by £229,184 due to a large number of failing boilers. Also the kitchen and bathroom improvements programme overspent by £209,186 due to the Council being contractually over-committed by the consultant by approximately £175,000, and the unanticipated conversion of the community hall at Prince Charles Close into self contained accommodation, costing £34,000. However, by reprofiling the Fishersgate project to 2011/12 together with some slippage, and by deferring all non essential works, the overall 2010/11 capital programme achieved 97% expenditure, resulting in an underspend of £82,169. Continued/.....	(82,169)	82,170						82,170	82,170

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
CABINET MEMBER FOR IMPROVED CUSTOMER SERVICES (Continued) Adur Homes Capital Investment Programme (Continued) It is requested that this amount be carried forward to 2011/12 to fund the Fishersgate scheme and works deferred from 2010/11. As a result of the above it may be necessary to make some minor readjustments to the 2011/12 capital budget previously agreed by Cabinet on 3rd February 2011.									
Miscellaneous Minor Variations	(8,526)								
TOTAL - Improved Customer Services	(135,902)	113,310	10,880	-	14,260	6,000	-	82,170	113,310
Slippage C/f to 2011/12	113,310								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(22,592)								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
<p>CABINET MEMBER FOR REGENERATION</p> <p>Housing Renewal Assistance Discretionary Home Repair Grants</p> <p>Grant approvals are for 3 - 12 months and can be taken up at any time in this period. Grants approvals outstanding at 31st March 2011 were £7,500. Request for slippage of £22,830 to fund the outstanding commitment, to fund the increase in VAT and to fund the anticipated increase in demand for boilers where clients have no heating or hot water due to the length of the waiting list for a warm front grant.</p> <p>Housing Renewal Assistance Mandatory Disabled Facilities Grants</p> <p>These grants are mandatory and the Council has to approve eligible grants. All approvals are for 12 months and works can be undertaken at any time in this period. Outstanding grant approvals at 31st March 2011 were £103,000 and these can be funded from the budget of £110,000 reprofiled to 2011/12 in the third quarter monitoring report.</p>	(22,827)	22,830	22,830						22,830
	(68,917)								

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under- spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
CABINET MEMBER FOR REGENERATION (Continued)									
Regeneration									
Shoreham Harbour Regeneration									
Rolling programme of works in conjunction with Brighton and Hove City Council, 100% funded from the Shoreham Harbour Growth Point Grant.	(57,772)	57,780	57,780						57,780
Miscellaneous Minor Variations	7,255	1,220			1,220				1,220
TOTAL - Regeneration	(142,261)	81,830	80,610	-	1,220	-	-	-	81,830
Slippage C/f to 2011/12	81,830								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(60,431)								

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under- spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Delays £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2011/12 Schemes £	7 TOTAL £
CABINET MEMBER FOR RESOURCES									
Properties									
Southwick Square - Garage Re-roofing									
Scheme completed June 2010. Underspend resulted from competitive tendering.	(10,004)								
Miscellaneous Minor Variations	(33,679)	33,400			33,400				33,400
TOTAL - Resources	(43,683)	33,400	-	-	33,400	-	-	-	33,400
Slippage C/f to 2011/12	33,400								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(10,283)								
TOTALS - ALL CABINETS	(497,397)	370,480	91,490	64,500	125,050	7,270	-	82,170	370,480
Slippage C/f to 2011/12	370,480								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(126,917)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR CLEAN AND GREEN ENVIRONMENT Aquarena Replacement of Sand Filters Scheme delayed by need for additional funding to be approved. Virement agreed and works to be carried out in May/June 2011.	(43,800)	43,800			43,800				43,800
AWCS Refuse/Recycling Service Data and Communication System (Partnership Scheme with Adur District Council) Phase 1 and 2 for the Refuse and Recycling Service completed. Phase 3 was originally budgeted for the installation of the communication system for the Street Cleansing Service. However, it is now felt that it would be more advantageous to use the remaining budget to install the new communication system on the Commercial Waste Service Vehicles.	(11,557)	11,560			11,560				11,560

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR CLEAN AND GREEN ENVIRONMENT (Continued) AWCS Street Cleansing Service Replacement of 5 Street Cleansing Vehicles (Partnership Scheme with Adur District Council) 2 vehicles were delivered in 2010/11. Remaining 3 vehicles delayed by delivery of parts to manufacturer. All vehicles are expected to be delivered by end June 2011.	(32,328)	32,330		32,330					32,330
Car Parks Grafton MSCP Deck - Structural works required to service road due to high health and safety risks Scheme initially delayed by consultants. Scheme is now due to start on site May 2011 and anticipated to complete August 2011.	(63,000)	63,000		63,000					63,000
Crematorium Re-Bricking of Cremators 2010/11 works as identified by inspections completed. However, further works were identified at year end and have been scheduled for May 2011. These can be funded from the 2010/11 budget.	(12,817)	12,820	12,820						12,820

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR CLEAN AND GREEN ENVIRONMENT (Continued) Crematorium Replacement of Cremators and Mercury Abatement Equipment Preparation works in advance of the main scheme in 2011/12.	92,112	(92,110)					(92,110)		(92,110)
Parks Brooklands Park - "We Cycle Too" cycle amenity for children with disabilities This scheme is funded from West Sussex County Council Aiming High Grant and there was initial confusion over the amount of the grant awarded, which resulted in the Council receiving a lower grant than anticipated. Consequently the scheme and timescales had to be revised and also proposals for the scheme had to be advertised resulting in further delays. The scheme is anticipated to complete May 2011.	(100,080)	100,080			100,080				100,080

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR CLEAN AND GREEN ENVIRONMENT (Continued) Parks <i>Brooklands Lake - Dredging/Options for the future</i> The work is underway in full liaison with the Environment Agency and specialist advice is being taken as necessary. It is anticipated that options will be drawn up later this year for Cabinet then public consultation.	(21,670)	21,670			21,670				21,670
Parks <i>Palatine Park - Provision of a new pavilion</i> Scheme was originally over budget and contractors were asked to review their quotations on a revised specification and the scheme is now within budget. Scheme expected to commence in the Summer and complete by December 2011.	(213,286)	213,290			213,290				213,290

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR CLEAN AND GREEN ENVIRONMENT (Continued)									
Reprovision of Leisure Facilities									
Procurement of the New Swimming Pool									
Report to Cabinet and Council in March confirming situation and latest cost estimates, the way forward and authority to proceed with the selected main contractor. Final tender package being confirmed as are the legal details regarding the main JCT build contract. Site enabling works to commence at the end of April 2011 with an anticipated start to the build in June 2011.	132,744	(132,740)					(132,740)		(132,740)
Vat Provision for 2010/11									
The Council has no VAT liability in 2010/11.	(26,130)								
Miscellaneous Minor Variations	(6,207)	1,000			1,000				1,000
TOTAL - Clean and Green Environment	(306,017)	274,700	12,820	95,330	391,400	-	(224,850)	-	274,700
Slippage C/f to 2011/12	498,550								
Budget B/f from 2011/12	(225,850)								
Net (Underspend)/Overspend	(33,317)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier / Contractor Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR HEALTH, SAFETY AND WELL-BEING Community Safety Contribution to WSCC Police CCTV Equipment Overhaul The police have surveyed all the CCTV equipment in the town centre and only 5 cameras need replacing at a cost of £13,710. The work will be carried out in 2011/12.	(50,000)	13,710	13,710						13,710
Miscellaneous Minor Variations	2,105	2,690	2,690						2,690
TOTAL - Health, Safety & Well-Being	(47,895)	16,400	16,400	-	-	-	-	-	16,400
Slippage C/f to 2011/12	16,400								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(31,495)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR IMPROVED CUSTOMER SERVICES Housing Renewal Assistance Discretionary Grants - Home Repairs Grants and Staying Put Grants Request to carry forward £14,250 to fund 2 Empty Property Grants of £5,000, the outstanding commitment of £2,000 on the Staying Put Grants and to fund any essential home renewal grant in 2011/12.	(14,254)	14,250	14,250						14,250
Housing Renewal Assistance West Sussex Partnership Scheme for Housing Renewal Assistance Scheme 100% funded by the South East Regional Housing Board and administered by Arun District Council.	12,398								

WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
<p>CABINET MEMBER FOR IMPROVED CUSTOMER SERVICES (Continued)</p> <p>Housing Renewal Assistance</p> <p>Mandatory Disabled Facilities Grants</p> <p>These grants are mandatory and the Council has to approve eligible grants. The original 2010/11 budget was increased by £280,000 in order to accommodate the continuing increased demand. All approvals are for 12 months and works can be undertaken at any time in this period. At 31st March 2011 approvals outstanding were £648,208, which is £250,000 higher than in a normal year and will need to be funded in 2011/12. Request for any available underspends to be carried forward to fund this commitment in order to prevent pressures in the 2011/12 capital investment programme.</p>	11,452								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR IMPROVED CUSTOMER SERVICES (Continued) Pavilion Theatre Renewal of Roof Covering <p>There has been a delay in the commencement of this scheme due to the need for additional funding to be approved. This has now been agreed and works are due to commence June/July 2011 with an anticipated completion by October 2011.</p>	(29,309)	29,310			29,310				29,310
Theatres New Box Office System <p>An exit has been negotiated from the contract with the supplier. Theatres will continue to use the current system.</p>	(40,848)								
Miscellaneous Minor Variations	(11,474)	7,700	7,700						7,700
TOTAL - Improved Customer Services	(72,034)	51,260	21,950	-	29,310	-	-	-	51,260
Slippage C/f to 2011/12	51,260								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(20,774)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR REGENERATION Economic Development Relocation of the Tourist Information Centres The lease for the new Centre has been finalised and agreed with the Cabinet Member for Resources. Floor plans and costs being finalised. Anticipated completion date September 2011.	(18,000)	18,000			18,000				18,000
Economic Development Regeneration Programme - Replacement of Street Furniture The manufacturer took over a year to deliver a design for 5 monoliths. This has now been approved and delivery is anticipated May 2011 with installation expected by the end of June 2011.	(25,830)	25,830		25,830					25,830
Foreshore Management Boat Club House at Splash Point - Phase 2 Renew Windows Specialist windows required additional funding which has now been approved. Works anticipated to complete June 2011.	(13,410)	13,410				13,410			13,410

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR REGENERATION (Continued)									
Foreshore Management Lido Substructure Investigations and Development The scoping and procurement work for this scheme have remained suspended whilst other time limited capital schemes were completed. Provided that there are no further delays it is hoped that this work will resume in the first quarter of 2011/12.	(25,010)	25,010			25,010				25,010
Foreshore Management Seafront Enhancements A package of seafront improvements have been planned as part of the cycle track and this work has been scheduled for May - June 2011.	(37,098)	37,100			37,100				37,100
Miscellaneous Minor Variations	(6,356)	5,850			5,850				5,850
TOTAL - Regeneration	(125,704)	125,200	-	25,830	85,960	13,410	-	-	125,200
Slippage C/f to 2011/12	125,200								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	(504)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
CABINET MEMBER FOR RESOURCES									
Properties Reinstatement of Café at Beach House Park Works in progress and anticipated to complete September 2011. Funded from insurance claim.	(322,227)	322,230				322,230			322,230
Properties Installation of Voltage Optimisation Equipment (Funded from an Interest Free External Loan to be repaid from Energy Savings) Voltage optimisation equipment installed at Portland House, Worthing Leisure Centre, Town Hall, Aquarena and Pavilion Theatre. Stand by Saver Project in progress at Portland House and then to be completed at other venues by August 2011.	(24,695)	24,690						24,690	24,690
Miscellaneous Minor Variations	(7,778)	13,450			13,450				13,450
TOTAL - Resources	(354,699)	360,370	-	-	13,450	322,230	-	24,690	360,370
Slippage C/f to 2011/12	360,370								
Budget B/f from 2011/12	-								
Net (Underspend)/Overspend	5,671								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2010/2011
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2011/2012						
	2010/11 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside The Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Technical Require- ments £	5 Works Completed In Advance of Budget Profile £	6 Additional Works Agreed £	7 TOTAL £
TOTALS - ALL CABINETS	(906,350)	827,930	51,170	121,160	520,120	335,640	(224,850)	24,690	827,930
Slippage C/f to 2011/12	1,051,780								
Budget B/f from 2011/12	(225,850)								
Net (Underspend)/Overspend	(80,420)								



FINAL ACCOUNTS 2010/11
ANALYSIS OF CAPITAL RECEIPTS

	£	£
A. General Fund		
1. Sales of Land and Other Assets*: Europa House – Premium paid to extend lease	43,000	
		43,000
B. Housing Receipts		
1. Council House Sales Flats	122,000	
2. Loan Repayments: Council House Mortgages Less Pooling Requirement (1. and 2.)	3,368 (92,920)	32,448
3. Grant Repayments: Housing Renewal Grants	6,041	6,041
TOTAL CAPITAL RECEIPTS		81,489

*** Sale of Land and Other Assets:**

The Council's property disposal programme has been affected by the current economic Climate and the likelihood of reduced capital receipts resulting from property sales.

FINAL ACCOUNTS 2010/11
ANALYSIS OF CAPITAL RECEIPTS

	£	£
A. General Fund		
1. Sales of Land and Other Assets*:		
Knightsbridge House – Premiums paid to Extend 2 leases	23,262	
		23,262
B. Housing Receipts (Ringfenced)		
1. Council House Sales:		
RTB Clawback Receipt	264,954	
		264,954
2. Loan Repayments:		
Council House Mortgages	3,142	
Housing Act Advances	467	
3. Grant Repayments:		
Housing Renewal Grants	4,177	
		7,786
TOTAL CAPITAL RECEIPTS		296,002

*** Sale of Land and Other Assets:**

The Council's property disposal programme has been affected by the current economic climate and the likelihood of reduced capital receipts resulting from property sales.