

TITLE: FINAL REVENUE AND CAPITAL OUTTURN FOR JOINT, ADUR AND WORTHING 2011/12

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1.0 SUMMARY

- 1.1 This report outlines the financial monitoring position for the end of the 2011/12 financial year for Joint Strategic Committee, Adur and Worthing Councils.
- 1.2 Information is also provided in respect of earmarked reserves and capital receipts for the 2 constituent authorities.
- 1.3 The Joint Strategic Committee is asked to agree and recommend to Adur and 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 2012/13

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.
- 2.2 The monitoring of the revenue budgets has been reported to the Joint Strategic Committee three times during the year.

Budget Managers have delegated responsibility to monitor their services on an ongoing basis throughout the year.
- 2.3 The Joint Strategic Committee (JSC) 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.

2.0 BACKGROUND

2.4 Each joint service is allocated out to the councils on an individual basis using an appropriate allocation for that service. Overall, Worthing's share of the joint outturn is 59.5% and Adur's share is 40.5%.

3.0 REVENUE OUTTURN OVERVIEW

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

	CURRENT ESTIMATE 2011/2012	FINAL OUTTURN 2011/2012	VARIANCE (UNDER) / OVERSPEND 2011/2012	% (UNDER) / OVERSPEND on total budget requirement
	£'000	£'000	£'000	£'000
Joint	22,365	19,318	(3,047)	14% (3% excluding vacancy saving target, notional charges and redundancies)
Adur	9,719	9,281	(438)	4.5%
Worthing	14,302	13,253	(1,049)	7%

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 There has been the following changes in accounting treatment in the JSC in line with International Financial Reporting Standards (IFRS):-

- The accounting principle of 'substance over form' has greater emphasis than before and the auditors have advised that, although the JSC is not a legal entity and cannot have a bank account or own assets, it should show the value of any assets used in the delivery of services in its balance sheet with the associated depreciation in the Income and Expenditure Account.

The previously agreed accounting treatment was that a notional asset hire charge should be made between the constituent Councils and the JSC to represent the cost of providing assets (leasing or debt charges) and this should be then be charged back to the constituent authorities as part of the annual cost of service. The notional asset recharge budget figure of £1.6m no longer has a charge against it and this accounts for the major share of the underspend in the JSC as a depreciation charge is now made separately. This has led to wide variations between the outturn and budget. These capital costs have been removed in the summary appendix table to provide a more transparent presentation of the information.

3.0 REVENUE OUTTURN OVERVIEW

- Redundancy costs were previously accounted for under non-distributed costs in the constituent councils and are now have to be charged directly to the service. In addition any redundancies that have been agreed in principle in 2011/12 but not actioned are required to be accounted for in 2011/12. This has meant that £443,000 for redundancy payments have been charged to JSC but will be financed from the Adur and Worthing reserves.
- Unspent revenue grants that do not have any conditions attached are now transferred to earmarked reserves in the JSC Balance Sheet.

Although, these changes have a significant impact on the JSC variance of estimated expenditure against actual outturn expenditure, they do not impact on the 'bottom line' final underspend in each authority.

The Joint Summary Outturn is reported in **Appendix 1**. 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:-

- vacancy savings target exceeded
- Increased efficiencies arising from joint working in unanticipated areas such as equipment, furniture and materials
- Utilities expenditure underspent
- Additional income from refuse and recycling and Worthing Leisure
- Worthing shortfall on investment income net of reduced borrowing cost
- Significant housing benefits overspend in Adur
- New Homes Bonus Grant

3.4 The third quarter monitoring report was presented to Joint Strategic Committee on 28th February 2012.

Comparison of 3rd budget monitoring report and final outturn			
	Joint £000s	Adur £000s	Worthing £000s
Underspends reported at Quarter 3	(1,681)	706	764
Adjust for removal of notional asset hire recharge	(1,623)	-	-
Adjust for redundancies	423	-	-
Total Q3 adjusted	(2,881)		

3.0 REVENUE OUTTURN OVERVIEW

Comparison of 3 rd budget monitoring report and final outturn			
	Joint £000s	Adur £000s	Worthing £000s
Total Q3 adjusted	(2,881)	706	764
Final underspend reported	(3,047)	438	1,049
Difference	(166)	268	(285)
Percentage difference from quarter 3 forecast - target 1%	0.7%	2.75%	2%

3.5 The significant variations that impact on the final outturn 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
Back pay for pay and grading and agency costs reducing the projected vacancy savings outturn in Joint	130		
Notional asset charge		(103)	(154)
ICT project delays	(93)	(37)	(56)
Contract hire leases	(231)	(92)	(215)
Crematorium income			(101)
Housing Benefit underachieved Adur		333	
Theatres income			182
Adur Homes		147	

3.6 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:

- 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).

3.0 REVENUE OUTTURN OVERVIEW

- 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, there has been significant improvement in the Joint and Worthing for budget monitoring from Quarter 3 to the final outturn. In addition, Quarter 3 was reported a month earlier than in previous years. However, the revenue monitoring has failed to meet the target of 1% set and there needs to be a continued focus on budget monitoring.

A review of base budgets including cross cutting budgets across services has been undertaken and this exercise has contributed to the savings required to meet the budget requirement for 2012/13. This exercise will also be undertaken for the 2013/14 budget

4.0 REVENUE 2011/12 OUTTURN

- 4.1 The significant underspend in JSC includes the vacancy savings (£790,000) that do not have a budget in the JSC as the target figure is held corporately in the constituent authorities (see section 6). An underspend in the region of £650,000 is required from JSC to meet both authorities vacancy targets.
- 4.2 As highlighted earlier in this report, the JSC 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 includes the total share transferred from the JSC.
- 4.3 The variations greater than £20,000 for the final outturn report are detailed below:
- 4.4 Joint variances have been allocated to the individual Council and marked with *.

Variations greater than £20,000 Allocated to Individual Councils 40/60	Joint £000s (under)/ overspend	*	Adur £000s (under)/ overspend	Worthing £000s (under)/ overspend
* Shared from Joint Services				
INCOME				
Refuse and Recycling				
Additional indexation payments from WSCC and additional green waste income.	(144)	*	(58)	(86)

4.0 REVENUE 2011/12 OUTTURN

Variations greater than £20,000 Allocated to Individual Councils 40/60 * Shared from Joint Services	Joint £000s (under)/ overspend	*	Adur £000s (under)/ overspend	Worthing £000s (under)/ overspend
INCOME				
Trade Waste Overachievement of income.			(66)	(73)
Land Charges Over achievement of income.			(40)	(100)
Homelessness Leasehold Rent increases in excess of inflation			(78)	
Ground Maintenance in-house trading account Under achievement of income			57	-
Cemeteries Under achievement of income			28	29
Crematorium and memorials Overachievement income at crematorium offset by underachievement of memorial income				(101)
Bus Shelters Under achievement of income			28	
Building Control Shortfall of income due to economic climate.			78	68
Development Control Shortfall of income due to economic climate.			16	183
Collection of Revenues Court cost income not achieved.			22	87
FIT4 Membership Overachievement of income.				(196)
Theatres This underachievement is offset in service expenditure, vacancy savings etc				182
Open Spaces Roundabout sponsorship transferred to WSCC				(21)
Foreshore Over achievement of Beach Huts income & review of Rent at Sea Lane Café				(43)
Property Vacancies Vacant properties - rental income not achieved			-	92
Car Parking Income withheld in respect of Montague Car Park				79
Building Maintenance Trading Account In-house income not achieved			67	
GRANT INCOME				
Concessionary fares Reimbursement from WSCC for administration - not budgeted for				(29)
Housing Benefit Administration grant shortfall.				(19)

4.0 REVENUE 2011/12 OUTTURN

Variations greater than £20,000 Allocated to Individual Councils 40/60 * Shared from Joint Services	Joint £000s (under)/ overspend	*	Adur £000s (under)/ overspend	Worthing £000s (under)/ overspend
EXPENDITURE				
Care and Repair				
Reduction of grant.			16	
New Homes Bonus				
Not anticipated when budget was set.			(62)	(274)
Elections				
Reimbursement from Electoral Commission more than anticipated.				(22)
EXPENDITURE				
Various				
Increased efficiencies in expenditure arising from joint working.	(402)	*	(161)	(241)
Redundancies across services funded from reserves - see 3.2	443			
Notional asset charges - see 3.2	(1,622)		(103)	(154)
Terminated contract hire leases across services	(230)		(92)	(214)
ICT Census				
Project delays	(93)		(37)	(56)
Crematorium				
Leasing costs discontinued now invest-to-save scheme				(76)
Environmental Health - Out of Hours Service				
No service provider currently appointed			(15)	
Local elections				
Only one by-election expected this year			(11)	
Homelessness				(15)
Community Planning				
External funding ceased but budget not removed & service saving			18	19
Community Safety				
Budget removed in 2011/12 in error as it was believed that CCTV was not going to continue.				25
Planning Policy				
Underspend on Core Strategy - please see 4.11			(185)	(96)
Development Control				
Underspend as planned scanning will not take place before the year end due to CENSUS scheduling.	(67)	*	(27)	(40)
Community Grants				
Underspend on grants. Cabinet member is requesting the funds are allocated to Adur Voluntary Action			(83)	
Representing Local Interests Corporate Grants and Subscriptions				
Anticipated under spend in line with previous year.				(17)

4.0 REVENUE 2011/12 OUTTURN

Variations greater than £20,000 Allocated to Individual Councils 40/60 * Shared from Joint Services	Joint £000s (under)/ overspend	*	Adur £000s (under)/ overspend	Worthing £000s (under)/ overspend
EXPENDITURE				
Member's Expenses and Allowances				
Member's training pilot carried out at no cost and overprovision for IKEN software			(14)	
FIT4 Membership				
Various				(36)
Public Entertainments				
Underspend on Pier & Lido Property Maint				(125)
Trade Waste				
Reduction in costs for disposal			(34)	(169)
CenSUS Revenues & Benefits				
Overspend due to redundancy costs in year			119	
Housing Benefit Payment see 4.9			333	32
Concessionary Fares				
Last year's final outturn confirmation			36	44
Public Conveniences				
Contract cleaning & maintenance			21	86
Electricity & Water				22
Footway Lighting				
Electricity				(15)
Council Buildings				
Reduction in rateable charge.	(98)	*	(39)	(59)
Telephone costs- renegotiated contracts	(31)	*	(12)	(19)
Civic centre software system contract cancelled	(23)	*	(9)	(14)
Contract cleaning overprovision	(25)	*	(10)	(15)
Electricity & Gas due to less than anticipated price increases	(49)	*	(20)	(29)
Building maintenance	44		18	26
Charges for staff parking not progressed	28	*	11	17
Vehicle Fuel	59	*	24	35
Technical Services - Corporate Information				
Local Land & Property Gazetteer software costs re-negotiated and printing royalties are no longer due.	(29)	*	(12)	(17.4)
Members allowances				
Inflation applied and members not claiming full allowance				(12)
Pension				
Backfunding underspend.			(23)	(8)
Advertising Costs				
Reduction due to the recruitment freeze.	(18)	*	(7)	(11)
Property Management				
Unspend on consultancy cost, maintenance of buildings and property management			(47)	

4.0 REVENUE 2011/12 FORECAST OUTTURN

Variations greater than £20,000 Allocated to Individual Councils 40/60 * Shared from Joint Services	Joint £000s (under)/ overspend	*	Adur £000s (under)/ overspend	Worthing £000s (under)/ overspend
EXPENDITURE				
Vacancy Savings				
Vacancy saving in JSC	(790)			
Vacancy saving in excess of the target. The saving target is not included in JSC		*	(136)	(120)
Corporate Management				
Credit budget should be removed				41
Interest receivable and payable				
Net of reduced borrowing costs.			(99)	170
Other minor variations			4	15
Housing Revenue				
HRA interest debt charges within Adur			41	
HRA joint service saving adjustment			106	
Contributions To Capital				121
Excess Crematorium income transferred to reserve				100
TOTAL (under)over spend	(3,047)		(437)	(1,049)

Vacancy savings

- 4.6 There is an allowance for staff vacancy savings in both authorities' budget for 2011/12 (Adur £226,750 and Worthing £498,590). There is no savings target included in the Joint Strategic Committee Budget.
- 4.7 Finalised Pay and Grading back pay determinations have been included within the vacancy savings target calculation.
- 4.8 The salaries underspend in the JSC represents an expected contribution to Adur and Worthing's vacancy savings. The Joint Committee outturn underspend for salaries is £790,000.

Adur Housing Benefit payments

- 4.9 Adur Housing Benefit payments have underachieved by £333,000. This significant variation is due to a combination of the following factors:-
- £174,000 of housing benefits payments have been accounted for in 2011/12 instead of 2010/11 whereas the associated grant income is in 2010/11. This accounting error has no financial impact across the years but it does mean that the reported surplus last year was overstated and there is an adverse impact on this year's outturn.

4.0 REVENUE 2011/12 OUTTURN

Adur Housing Benefit payments

- For 2011/12 a saving of £100,000 was included in the budget for increased income from overpayments. An analytical review on this year's outturn indicates that this was too challenging and should be reduced by £70,000 for 2012/13.
- £84,000 of overpayments were written off this year and this was exceptional as part of a one-off review of old overpayment debtors.

Income

4.10 There have been significant variances for demand led income in various services for both authorities. However, the overall net impact was not significant:-

- Worthing underachieved - £55,000
- Adur underachieved - £86,000

For 2012/13 it is intended to increase the level of budget monitoring for high risk demand led service income streams.

4.11 Adur Planning Policy

The Adur Local Plan is an ongoing project that has been underspent each year as the previous carried forward budget has not matched the expenditure incurred. This year expenditure may not be incurred in 2012/13 and a carry forward request has not been made. The underspend of funds will be transferred to a specific earmarked reserve and drawn down when required.

4.12 Grants and Contributions

Changes in accounting regulations have meant that there is a requirement to place into reserves the unused portion of grants that do not have any conditions attached to them. These would have previously been treated as accrued 'receipts in advance' and transferred to the next financial year so that the income and expenditure were matched up in each year. The effect of this accounting change is to result in large income variances in the services as the grants are now shown in the year in which they are received. These have not been reported as variances within this report as there is a matching entry below the cost of services to transfer the surplus grant to reserves for use in later years which means there is a nil effect on the bottom line. This amounts to £558,027 in Adur, £418,787 in Worthing and £317,557 in the Joint Account.

5.0 ADUR HOUSING REVENUE ACCOUNT (HRA)


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

	CURRENT ESTIMATE 2011/2012	FINAL OUTTURN 2011/2012	VARIANCE (UNDER)/ OVERSPEND 2011/2012	% (UNDER)/ OVERSPEND On gross expenditure
	£'000	£'000	£'000	
Adur Homes	207	(251)	(458)	3.3%

5.2 The headline variation underspends for the HRA are:-

	(Under)/ Overspends £'000
Adur Homes Salaries	(165)
Income including rent and service charges	(89)
Repairs overspent	84
Reduction in utilities	(137)
Reduction in grounds maintenance	(61)
Reduction in recharges from other services	(106)
Other	16
TOTAL	(458)

5.3 The impact of the outturn is that the planned drawdown of reserves of £207,230 will now not be needed and the following carry forward of budgets and transfer of reserves can be made from the overall surplus of £251,000.


PROPOSED CARRY FORWARD OF HRA UNSPENT BUDGETS and CONTRIBUTION TO HRA RESERVES		
	£'000	
Budget carry forward for valuation of housing stock to meet IFRS and self financing requirements	21	
Budget carry forward for upgrade of Orchard housing management system	15	
Contribution to New Development and Acquisition reserve	110	
Contribution to Housing Revenue Account reserve	105	
TOTAL	251	

6.0 CARRY FORWARD OF GENERAL FUND 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 2012 and are required to complete existing initiatives in 2012/13. The focus for carry forward proposals this year is on existing commitments or other essential replacement items 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 2012/13 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 carry forward 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
	£	£	£
Required to fund a Strategic Housing Market Assessment update during 2012/13	2,410	3,610	6,020
Delay in move of Tourist Information Centre to Dome means new signs have not been erected	590	890	1,480
Additional backfill post on Business Transformation Web Team for the period January to June 2012	1,860	2,790	4,650
ICT delay in the implementation of the universal storage area network technology throughout CenSus	8,000	12,000	20,000
Delay in implementation of a centralised email service for CenSus and its integration across the Partnership	8,000	12,000	20,000
Corporate accommodation project	9,600	14,400	24,000
Community Safety - community information for various projects	1,360	2,040	3,400
Delay in project to replace the ageing Health & Safety software used for recording all accident statistics	2,000	3,000	5,000
Purchase of new reprographic equipment	15,930	23,900	39,830
TOTAL FOR JOINT STRATEGIC COMMITTEE SHARED BETWEEN ADUR & WORTHING	49,750	74,630	124,380

6.0 CARRY FORWARD OF GENERAL FUND BUDGETS AND TRANSFERS TO RESERVES

6.1 Recommended Carry Forwards of Unspent Budget

Proposed Carry Forward of Unspent Budgets		
		£
Regeneration - To support delivery of Solar Dome project for Growing Schools		5,000
Community Grants not approved in time to be paid in last financial year		58,940
Dial-a-ride grant delayed subject to certain criteria being met		24,000
Environmental Health - purchase of out of hours service equipment		5,000
Sustainable development - enable various energy projects to be funded		13,350
Grounds maintenance - Replacement of cemetery digging vehicle		12,900
Regeneration - Funding of Handyperson scheme which is currently at risk		4,900
TOTAL FOR ADUR DISTRICT COUNCIL		124,090


Proposed Carry Forward of Unspent Budgets		
		£
Regeneration - to progress outstanding projects, purchase contact management system and marketing		17,280
Sustainable development - enable various energy projects to be funded		16,820
Leisure - slippage of FIT4 marketing costs, fitness equipment for new boot camp classes and storage trolley.		6,850
Queens Diamond Jubilee and Olympic events. To increase one-off financial support to the Mayor which is subject to a further report.		10,000
Regeneration - Funding of Handyperson scheme which is currently at risk		5,100
TOTAL FOR WORTHING BOROUGH COUNCIL		56,050


6.2 Recommended Carry Forwards of 2011/12 Approvals to Use Reserves

The following unspent items have been approved for 2011/12 and were planned to be funded from reserves. It is recommended that these approvals to utilise reserves are carried forward from 2011/12 to 2012/13. ***No transfer to reserves is required as the funds have been previously set aside.***

6.0 CARRY FORWARD OF GENERAL FUND BUDGETS AND TRANSFERS TO RESERVES


6.2 Recommended Carry Forwards of 2011/12 Approvals to Use Reserves

Proposed Carry Forwards (not yet spent and previously approved) - Existing Reserves		
		£
Dial-a-ride grant delayed subject to certain criteria being met		6,000
Local Plan delayed due to government requirements - see paragraph 4.11		48,790
Local Plan delayed due to government requirements - see paragraph 4.11		30,570
TOTAL FOR ADUR DISTRICT COUNCIL		85,360

Proposed Carry Forwards (not yet spent and previously approved) - Existing Reserves		
		£
Various regeneration projects		23,360
Housing advisor		30,000
Choice based lettings scheme harmonisation and amendments to meet Localism Act		16,500
TOTAL FOR WORTHING BOROUGH COUNCIL		69,860

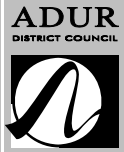
6.3 Movements and Use of Reserves

As part of the 2011/12 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.


COMMITTED TRANSFERS TO EARMARKED RESERVES AND PROVISIONS			
	£		£
Committed contribution to reserves			
• Grants carried forward	558,027		-
• Contributions To Capital	15,760		
Balance carried forward	573,787		573,787

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		573,787	
Carry Forward requests from the Joint Strategic Committee to Capacity Issue Reserve (see paragraph 6.1)	49,752		
Carry Forward requests to Capacity Issue Reserve (see paragraph 6.1)	124,094		
• Local Plan Reserve	106,930		
• Insurance Reserve – Ropetackle settlement	100,000		
Balance to be placed in capacity issues reserve	57,182		
	437,958		437,958
Total Recommended Contributions to Reserves			1,011,745

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 8.8% of net budgeted expenditure of £9,718,640 is marginally above the range of 6%-8% set by the Council. In addition the Council would retain earmarked revenue reserves of £2.246m (excluding revenue grants reserve), a reduction of £0.211m over 31st March, 2011. The full listing of earmarked reserves is attached as Appendix 2b

COMMITTED TRANSFERS TO EARMARKED RESERVES			
	£	£	
Committed contributions to reserves			
• Grants carried forward	418,787		
• Contributions To Capital	121,639		
• Self-insurance charges, proposed contributions and Bowl Inn arson claim settlement.	228,488		
• Cremator Abatement.	132,506		
• Crematorium Improvement.	54,679		
Balance carried forward	956,099		

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 brought forward		956,099
Recommended by Officers for the management of specific risks:		
Carry Forward requests from the Joint Strategic Committee to Capacity Issue Reserve (see paragraph 6.1)	74,630	
Carry Forward requests to Capacity Issue Reserve (see paragraph 6.1)	56,050	
Contribution to Special and Other Emergency Expenditure Reserve	500,000	
Balance to be placed in Capacity Issues Reserve	417,960	
New contributions to reserves recommended for approval	1,048,640	1,048,640
Total Recommended Contributions to Reserves		2,004,739


If all the proposals in the above table are adopted, Worthing Borough Council will maintain its General Fund Working Balance at £1,143,000 which, at 8% of net expenditure of £14,302,340 is within the range of 6%-8% set by the Council. In addition the Council would retain earmarked revenue reserves of £5.332m (excluding revenue grants reserve), an increase of £0.058m over 31st March, 2012. 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 £5,416,720. Subsequent approvals and reprofiling of budgets to 2012/13 produced a total current budget of £2,854,980.

7.2 Actual expenditure in the year totalled £2,568,760, a reduction of £286,220 on the revised estimate, comprising of slippage of £216,150 and a net underspend of £70,070. In addition an underspend of £62,500 resulted from 3 schemes that did not proceed making a total net underspend of £132,570. Individual Portfolio expenditure was as follows:


7.0 ADUR CAPITAL OUTTURN - ALL PORTFOLIOS

 PORTFOLIOS	Current Estimate £	Actual Outturn £
General Fund Other Services:		
C.M. for Environment	347,670	303,925
C.M. for Health and Well-Being	155,640	150,036
C.M. for Customer Services		
- General Fund	35,040	(8,943) *
- Adur Homes Capital Investment Prog'me	1,492,170	1,472,727
C.M. for Regeneration		
- Affordable Housing (LASHG)	-	-
- Other Housing	492,830	374,580
- Other Schemes	51,220	63,455
C.M. for Resources	280,410	212,980
TOTAL	2,854,980	2,568,760


* Underspends resulting from funding for 2010/11 schemes which was not required.

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

7.4 Adur capital expenditure in 2011/12 was financed as follows:-

	£	£
General Fund Schemes Financing:		
Usable Capital Receipts		
- General	349,100	349,100
Prudential Borrowing	289,744	
Government Grants	292,189	
Other Contributions	45,664	
S106 Contributions	46,461	
Revenue Contributions	72,875	746,933
TOTAL GENERAL FUND CAPITAL FINANCED		1,096,033

7.0 ADUR CAPITAL OUTTURN - ALL PORTFOLIOS

	£	£
Adur Homes Capital Investment Programme Financing Major Repairs Allowance Leaseholders Contributions Capital Receipts	1,292,786 40,847 139,094	
TOTAL ADUR HOMES CAPITAL FINANCED		1,472,727
TOTAL OVERALL CAPITAL FINANCED		2,568,760

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 £488,194 usable capital receipts in the funding of the 2011/12 capital programme.

7.6 The remaining usable capital receipts held at 31st March, 2012 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 2011/12 are analysed in **Appendix 6**.

7.8 Approval is requested to carry over to 2012/13 and bring forward to 2011/12 certain budgeted expenditure where spending patterns have changed since the 3rd Quarter Monitoring, as detailed in Appendix 4.

	Carried Forward To 2012/13 £
Cabinet Member Environment	17,870
Cabinet Member for Customer Services	
- General Fund	35,040
- Adur Homes Capital Investment Programme	19,440
Cabinet Member for Regeneration	108,720
Cabinet Member for Resources	59,160
TOTAL CARRIED FORWARD TO 2012/13	240,230


7.0 ADUR CAPITAL OUTTURN - ALL PORTFOLIOS

	Brought Forward to 2011/12 £
Cabinet Member for Environment	6,610
Cabinet Member for Health and Well-being	1,050
Cabinet Member for Resources	1,610
TOTAL BROUGHT FORWARD TO 2011/12	9,270
NET CARRY OVER TO 2012/13	230,960

8.0 WORTHING CAPITAL OUTTURN - ALL PORTFOLIOS

8.1 The Worthing capital investment programme for all Portfolios was originally estimated at £10,716,420. Subsequent approvals and reprofiling of budgets to 2012/13 produced a total current budget of £11,260,410.

8.2 Actual expenditure in the year totalled £9,984,272, a reduction of £1,276,138 on the revised estimate, comprising of a net slippage of £1,239,260 and a net underspend of £36,878. Individual Portfolio expenditure was as follows:

 PORTFOLIOS	Revised Estimate £	Actual Outturn £
General Fund Other Services:		
C.M. for Environment	8,896,070	7,729,817
C.M. for Health and Well-Being	32,710	22,604
C.M. for Customer Services		
- Affordable Housing	75,000	75,000
- Other Housing	859,400	987,442
- Other Schemes	717,050	689,605
C.M. for Regeneration	203,410	104,596
C.M. for Resources	476,770	375,208
TOTAL AS PER CURRENT BUDGET	11,260,410	9,984,272

8.3 Major scheme variations are listed in **Appendix 5**.

8.4 Worthing capital expenditure in 2011/12 was financed as follows:-

	£	£
Usable Capital Receipts		
- Affordable Housing	52,534	
- Match Funding for External Funding	500,000	
- New Swimming Pool	4,729,450	
- Other General Fund	622,837	
Carried forward		5,904,821

8.0 WORTHING CAPITAL OUTTURN - ALL PORTFOLIOS

Brought Forward	£	£
Prudential Borrowing	1,992,622	5,904,821
S106 Contributions	519,702	
Government Grants	520,086	
Other Contributions	675,670	
Revenue Contributions	371,371	4,079,451
TOTAL CAPITAL FINANCED		9,984,272

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 £5,904,821 usable capital receipts in the funding of the 2011/12 capital programme.

8.6 Approval is requested to carry over to 2012/13 and bring forward to 2011/12 certain budgeted expenditure where spending patterns have changed since the 3rd Quarter Monitoring, as detailed in Appendix 5.

	Carried Forward To 2012/13 £
Cabinet Member Environment	1,420,280
Cabinet Member for Customer Services	8,850
Cabinet Member for Regeneration	51,920
Cabinet Member for Resources	89,780
TOTAL CARRIED FORWARD TO 2012/13	1,570,830

	Brought Forward to 2011/12 £
Cabinet Member for Environment	292,130
Cabinet Member for Regeneration	26,010
Cabinet Member for Resources	13,430
TOTAL BROUGHT FORWARD TO 2011/12	331,570
NET CARRY OVER TO 2012/13	1,239,260

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

8.0 WORTHING CAPITAL OUTTURN - ALL PORTFOLIOS

8.8 The main works for the new pavilion at Palatine Park, the car park and the pitches completed March 2012, with ancillary DDA works completing April 2012. Further works to the design of the balcony and sand-banding to the pitches are currently being discussed. The total costs of the works is forecast to overspend the current budget by £74,608. However, the Council is in dispute with the consultants regarding the management of the contract, specifications, costs, etc. and the final costs could reduce depending on the outcome of the dispute. It is recommended that the overspend is funded from available leisure S106 receipts.

8.9 The 2011/12 Disabled Facilities Grant Budget has overspent by £128,901. These grants are mandatory and the Council has to approve all eligible works. As the grant approvals are for 12 months and the works can be undertaken at any time within this period, there are outstanding approvals at 31st March of £415,031. This would indicate that the pressure on this budget is likely to continue in 2012/13. If it is agreed to fund the Palatine Pavilion scheme overspend from S106 receipts this would reduce the Council's budgeted Council resources funding in 2011/12 by £74,608 which could be used to fund any overspend on the DFG Budget in 2012/13. Therefore the Joint Strategic Committee is asked to approve carry forward of this budget to 2012/13 as a provision for overspends in the 2012/13 capital investment programme.

8.10 The 2009/10 Energy Efficiency Grants Scheme was funded 50% by the Council and 50% by British Gas. On completion of the scheme funding of £22,395.60 was owed to the Council by British Gas. Officers have been liaising with British Gas and the administrator of the scheme but have been unable to resolve the discrepancy in the shortfall in the funding. It is now recommended that the shortfall in the funding is met from non ring-fenced capital receipts.

8.11 The remaining usable capital receipts held at 31st March, 2012 totalled £7,815,273. To be utilised as follows:

- | | |
|--|-----------|
| • Ring-fenced for Coast Protection | 88,800 |
| • Ring-fenced for the New Swimming Pool | 3,745,959 |
| • Ring-fenced for Affordable Housing (RTB Clawback Receipts) | 3,972,314 |
| • Ring-fenced for Housing Renewal Grants | 8,200 |

8.12 The balance on the General Fund Capital Expenditure Reserve at 31st March, 2012 is £73,158.

8.11 Proceeds from sale of assets in 2012/13 are analysed in Appendix 6.

9.0 MINIMUM REVENUE PROVISION (MRP) REQUIREMENT 2011/12

9.1 The allowable options for making the MRP determination for 2011/12 were considered and approved as follows:

- For Adur District Council: by Cabinet on 3rd February, 2011 and by full Council on 17th February 2011.

9.0 MINIMUM REVENUE PROVISION (MRP) REQUIREMENT 2011/12

- For Worthing Borough Council: by Cabinet on 31st January, 2011 and by full Council on 15th February 2011.

No change has been made to the methodology for 2011/12 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 constituent Council (not the Joint Accounts 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 2011/12 relates to borrowing incurred up to and including 31st March, 2011.
- 9.6 By applying the approved methodology, described in paragraph 9.3, the following MRP determinations have been provided for in the 2011/12 accounts:
- For Adur District Council: £710,578.00
 - For Worthing Borough Council: £369,031.69 - of which £3,373.69 is in respect of additional provisions arising from the reclassification in 2010/11 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. Budget setting and monitoring will be critical in the next few years. The transfer of risk to local authorities for council tax benefits and business rates and the significant budget savings achieved by both Councils in recent years will inevitably increase the financial pressure.

11.0 RECOMMENDATIONS

11.2 The Joint Strategic Committee is asked to:

- (a) note the report and outturn position for the Joint, Adur and 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 19th July, 2012 and Worthing Borough Council at its Council meeting on 17th July 2012:-

- (a) APPROVE the overall final outturn for Adur and Worthing for 2011/12;
- (b) AGREE the net carry over of expenditure to 2012/13 where the original approval for 2011/12 was not utilised set out in paragraph 6.1, 6.2 and totalling:-

Adur District Council	£259,200
Worthing Borough Council	£200,540

- (c) AGREE the carry over of General Fund Capital underspends funded from Council resources, as detailed in paragraph 7.8, 8.6 and 8.9.
- (d) APPROVE the appropriation of the under-spend in General Fund revenue expenditure in the year to the Capacity Issues Reserve:

Adur District Council	£57,182
Worthing Borough Council	£417,960

- (e) APPROVE the contribution to Adur Housing New Development and Acquisition Reserve of £110,000, paragraph 5.3.
- (f) APPROVE the other contributions to Reserves and provisions set out in paragraph 6.3 totalling:

Adur District Council	£206,930
Worthing Borough Council	£500,000

- (g) APPROVE the financing of the Capital Investment Programme, including the use of capital receipts as set out in paragraph 7.4, 7.5, 8.4 and 8.5
- (h) APPROVE the use of S106 receipts to fund the overspend on the Palatine Pavilion Scheme as set out in paragraph 8.8.
- (i) APPROVE the use of capital receipts to fund the shortfall in the British Gas contribution as set out in paragraph 8.10.

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 2011/12 Joint, Adur and Worthing

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

Accounts and Audit Regulations 2003

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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 and 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.

	ORIGINAL	CURRENT	Asset Hire	ESTIMATE	OUTTURN	(UNDER)/
	ESTIMATE	ESTIMATE	ESTIMATE	less		OVERSPEND
	2011/12	2011/12	2011/12	Asset Hire 2011/13		2011/12
	£	£	£	£	£	£
Financial Services	4,262,450	4,062,670	330,120	3,732,550	3,753,983	21,433
Technical Services	5,057,420	5,042,205	186,570	4,855,635	4,624,373	(231,262)
Leisure&Cultural Svcs	113,930	114,990	0	114,990	154,101	39,111
Planning Regen&Well	3,666,680	3,635,000	3,510	3,631,490	3,376,778	(254,712)
Recycling&WasteMgmt	6,265,330	6,310,065	1,093,370	5,216,695	4,849,031	(367,664)
Customer Services	1,279,100	1,520,210	0	1,520,210	1,472,285	(47,925)
Corporate & Cultural	2,540,870	2,560,370	3,350	2,557,020	2,286,799	(270,221)
Hsg Health&Comm Safety	2,946,300	2,968,460	5,870	2,962,590	2,899,309	(63,281)
Corporate Strategy	150,720	75,050		75,050	74,309	(741)
Chief Executive	1,176,400	1,227,815		1,227,815	1,161,641	(66,174)
Adur Homes	118,200	119,290		119,290	109,955	(9,336)
TOTAL SERVICES	27,577,400	27,636,125	1,622,790	26,013,335	24,762,563	(1,250,772)
ALLOCATION OF COSTS						
Recharged to other joint services	(5,325,710)	(5,271,160)		(5,271,160)	(5,444,110)	(172,950)
	22,251,690	22,364,965	1,622,790	20,742,175	19,318,453	(1,423,722)
Adur District Council	(9,011,908)	(9,057,784)	(657,228)	(8,400,556)	(7,824,111)	576,445
Worthing Borough Council	(13,239,782)	(13,307,181)	(965,562)	(12,341,619)	(11,494,343)	847,277
TOTAL SERVICE BLOCK ALLOCATIONS	(22,251,690)	(22,364,965)	(1,622,790)	(20,742,175)	(19,318,453)	1,423,722




CIVIC BUDGET

SUMMARY FINAL REVENUE OUTTURN

CABINET MEMBER PORTFOLIOS	ORIGINAL BUDGET 2011/2012	CURRENT ESTIMATE 2011/12	OUTTURN 2011/12	Notional Capital Charges Variance	Support Service Recharge Variances	Under / Over Spend Excluding Support and Capital Charges
	£	£	£			
<i>CM for Environment</i>	3,806,590	3,853,360	3,574,740	62,002	(138,316)	(202,306)
<i>CM for Health & Wellbeing</i>	962,880	1,006,080	763,018	(2,596)	(66,305)	(174,162)
<i>CM for Customer Services Leader</i>	1,047,920	1,059,420	1,632,305	255,889	(119,579)	436,575
<i>CM for Regeneration</i>	534,730	515,400	478,323	7,849	(4,944)	(39,982)
<i>CM for Resources</i>	1,751,890	1,879,450	1,189,917	382	(66,893)	(623,023)
<i>Net Support Services including Joint</i>	1,897,590	1,927,570	2,093,033	84,794	(6,363)	87,032
<i>Transfers from HRA to non portfolio Adur Homes (nonHRA)</i>	160	35,803	0	28,057	402,399	(466,258)
	(14,100)					14,100
Total Cabinet Members	10,001,760	10,262,983	9,731,336	436,377	0	(968,024)
<i>Credit Back Depreciation</i>	(872,630)	(872,630)	(1,309,007)	(436,377)	0	0
<i>Minimum Revenue Provision</i>	730,000	730,000	710,578	0	0	(19,422)
<i>Non Ring Fenced Grants, New Homes Bonus</i>	0	0	(68,402)	0	0	(68,402)
<i>Financial Instrument Adjustment</i>	0	0	1,701	0	0	1,701
	9,859,130	10,120,353	9,066,206	0	0	(1,054,147)
Transfer to/from reserves:						
<i>Contribution to/from reserves</i>	(140,330)	(251,223)	0	0	0	251,223
<i>Revenue Contributions To Capital Expenditure</i>	0	0	15,760	0	0	15,760
<i>Transfer from reserves to fund specific expenditure (Incl.carry forwards)</i>	0	(150,330)	198,876	0	0	349,206
<i>Capacity Issue Reserve</i>				0	0	0
Net Underspend Recommended For Transfer To Reserves			437,958	0	0	437,958
Total Budget requirement before External Support from Government	9,718,800	9,718,800	9,718,800	0	0	0

Recommended Additional Carry Forwards	124,094
Recommended Additional Carry Forwards from Joint Service Share	49,752
Contribution to reserve for insurance funds received for Ropetackle	100,000
Contribution to Local Plan reserves - original carry forward - previous year £79,350 and one current year £106,930	106,930
Balance of Net Underspend available to transfer to Capacity Issues Reserve	57,182
	437,958

Appendix 2b

 Earmarked Revenue Reserve Accounts	Opening Balance 2011/12	Estimate Decrease in 2011/12	Actual Reserves used in 2011/12	Contribution to Reserves 2011/12	Closing Balance 2011/12
Capacity Issues Fund (formerly discount fund) <ul style="list-style-type: none"> - Ropetackle trust 2011/12 support (JSC 27th June 2011) - Ropetackle trust 2010/11 support - capital contribution - balance un-spent - Dial-a-ride (JSC 27th June 2011) - Use of reserves to balance the budget (Cabinet 3rd February 2011) - Big Society initiatives (JSC 29th September 2011) -Office Accommodation NoW specialists (JSC 29th September 2011) -Office Accommodation NoW specialists (JSC February 2012) -Pot of Gold smaller revenue bids (JSC 29th September 2011) -Fishersgate Dome Project (JSC 29th September 2011) -Charitable Trust set up (JSC 29th September 2011) Planned Contributions from Quarter 3 budget Monitoring Report	1,275,833				
Insurance Fund	191,651		(1,320)		190,331
New Technology Fund	37,300				37,300
Partnership Development Fund <ul style="list-style-type: none"> - redundancies Carry forward from 2010/11 <ul style="list-style-type: none"> - Backfilling - Support to partnership budget (JSC 23/3/2010) - Planning Services- Redundancy (JSC 29/6/2010) - Corporate Strategy - Redundancy (JSC 2/12/2010) New approvals <ul style="list-style-type: none"> - Corporate - Redundancy (CmRes 14/4/2011) - Corporate - Redundancy (CmRes 5/8/2011) - Support to partnership budget (JSC 2/12/2010) - IT support (JSC 23/3/2010) - Invest to Save schemes (JSC 27/7/2010) 	279,869				276,996
Community Alarm	8,020				8,020
Health & Safety	32,545				32,545
Investment Property Maintenance Fund <ul style="list-style-type: none"> - Revenue maintenance programme 	68,387				68,387
Building Maintenance Fund <ul style="list-style-type: none"> - Capital contribution - Revenue maintenance programme 	177,560	(26,750) (61,000)	(26,750)		150,810
Performance Reward Grant Fund	26,398				26,398
Election Reserve	10,380				10,380
Vehicle Repair and Renewal Reserve	29,200				29,200
General Fund - Carry Forward Reserve <ul style="list-style-type: none"> 2010/11 approvals carried forwards Cohesion Programme <ul style="list-style-type: none"> - Planning Policy - Core Strategy - Kingston Beach minor improvements New approvals (Cabinet 15th June 2010) <ul style="list-style-type: none"> - Planning Policy - Core Strategy - Economic Development- partnership support - The week of action initiative - Elections computer equipment - IKEN computer system for Democratic Services - members allowances remainder of electoral year - Contaminated land assessment at Quayside - Housing condition survey - Energy & Sustainability Manager - Joint carry forward, Adur Share , - Legal consultancy £ £20,000 - Joint carry forward, Adur Share , Printing - £ 16,000 - Joint carry forward, Adur Share , Land Gazetteer £3,000 - Joint carry forward, Adur Share , Coastal West Sussex £9,000 - Joint carry forward, Adur Share , ICT Temp Technician - Joint carry forward, Adur Share , ICT Temp Technician 	300,885				184,167
Others (all under £10,000)	18,726				18,726
TOTALS	2,456,754	(809,471)	(268,324)	57,182	2,245,612

Appendix 2c

Actual Outturn 2010/11	ADUR HOUSING REVENUE ACCOUNT	Original Budget 2011/12	Current Estimate 2011/12 with Virements	Outturn at 31st March 2012	(Underspend) /Overspend
£		£	£		£
	EXPENDITURE				
2,264,979	General Management	2,269,330	2,253,860	1,878,865	(390,465)
546,515	Special Services	1,004,040	1,005,410	805,964	(198,076)
23,833	Rent, Rates, Taxes & Other Charges	19,890	19,890	26,616	6,726
2,095,534	Contribution to Repairs Account	2,198,860	2,198,860	2,072,136	(126,724)
200,000	Revenue Contribution to Capital	200,000	200,000	483,837	283,837
3,256,474	Charges for Capital	3,293,850	3,293,850	3,326,014	32,164
4,462,222	HRA Subsidy Payable	4,929,390	4,929,390	4,917,112	(12,278)
95,140	Bad/Doubtful Debt	-	-	35,460	35,460
	Vacancy Savings HRA	-	-	-	
12,944,697	TOTAL EXPENDITURE	13,915,360	13,901,260	13,546,004	(369,356)
	INCOME				
(9,889,695)	Dwelling Rents	(10,383,780)	(10,383,780)	(10,536,203)	(152,423)
(441,404)	Non-Dwelling Rents	(461,690)	(461,690)	(464,226)	(2,536)
(98,776)	Heating Charges	(90,910)	(90,910)	(44,444)	46,466
(108,659)	Leaseholder's Service Charges	(107,010)	(107,010)	(107,574)	(564)
(587,117)	Other Service Charges	(577,810)	(577,810)	(557,903)	19,907
(12,513)	Contributions towards Expenditure	(17,950)	(17,950)	(12,237)	5,713
(24,412)	Interest Received	(40,590)	(40,590)	(46,191)	(5,601)
-	HRA Subsidy Receivable	-	-	-	-
(1,971,050)	Major Repairs Allowance	(2,028,390)	(2,028,390)	(2,028,389)	1
-	Transfer re: Shared Amenities	-	-	-	-
(13,133,626)	TOTAL INCOME	(13,708,130)	(13,708,130)	(13,797,167)	(89,037)
(188,929)	NET (SURPLUS)/DEFICIENCY	207,230	193,130	(251,163)	(458,393)
	Charges for Capital - Contra		-		
	Loan Charges Interest		-		
	Interest Receivable		-		
	NET OPERATING EXPENDITURE		193,130		
	Appropriation - Depreciation		-		
	Housing Set Aside		-		
	Revenue Contribution to Capital		-		
	(SURPLUS) / DEFICIENCY		193,130		
	BALANCES				
(1,519,790)	1st April	1,708,719	1,708,719	1,708,719	
(1,708,719)	31st March	1,501,489	1,515,589	1,457,556	


Actual Outturn 2010/11	HOUSING REPAIRS ACCOUNT	Original Budget 2011/12	Current Estimate 2011/12 with Virements	Outturn at 31st March 2012	(Underspend) /Overspend
		£			£
1,801,380	CONTRIBUTION FROM REVENUE ACCOUNT	2,198,860	2,198,860	2,072,136	(126,724)
	EXPENDITURE				-
1,884,250	Repairs	1,884,250	1,884,250	1,865,298	(18,952)
830	Recharges others services	10,200	10,200	22,903	12,703
72,110	Recharges others services	386,630	386,630	294,528	(92,102)
(82,220)	Less Service charges & other income	(82,220)	(82,220)	(110,593)	(28,373)
1,874,970	NET EXPENDITURE	2,198,860	2,198,860	2,072,136	(126,724)
73,590	(SURPLUS)/DEFICIENCY	-	0	-	-
	BALANCES				
(302,875)	1st April	229,285	229,285	229,285	
(229,285)	31st March	229,285	229,285	229,285	

CIVIC BUDGET 2011/2012
Summary of Final Revenue Outturn

CABINET MEMBER PORTFOLIOS	ORIGINAL BUDGET 2011/2012	CURRENT ESTIMATE 20011/12	OUTTURN 2011/12	Notional Capital Charges Variance	Support Service Recharge Variances	Under / Over Spend Excluding Support and Capital Charges
	£	£	£			
<i>Leader</i>	942,410	881,083	766,553	(1,070)	(51,056)	(62,404)
<i>CM for the Environment</i>	3,804,360	3,780,490	2,990,535	29,659	(376,312)	(443,303)
<i>CM for Health & Wellbeing</i>	1,533,340	1,545,290	1,640,190	(3,237)	112,071	(13,934)
<i>CM for Customer Services</i>	5,127,390	5,215,600	5,075,630	240,467	(160,443)	(219,994)
<i>CM for Regeneration</i>	2,568,890	2,752,180	2,662,612	(14,812)	(110,240)	35,484
<i>CM for Resources</i>	2,243,740	2,289,370	2,911,120	17,341	(149,995)	754,404
<i>Holding Accounts</i>	0	170,323	(0)	234,680	735,975	(1,140,978)
Total Cabinet Member	16,220,130	16,634,336	16,046,640	503,029	0	(1,090,724)
<i>Credit Back Depreciation</i>	(2,187,250)	(2,187,250)	(2,690,279)	(503,029)		0
<i>Minimum Revenue Provision</i>	365,870	365,870	369,032			3,162
<i>Non Ring Fenced Grants</i>	0	0	(270,988)			(270,988)
	14,398,750	14,812,956	13,454,405	0		(1,358,551)
Transfer to/from reserves:						
<i>Contribution to reserves</i>	26,630	26,630	537,312			510,682
<i>Transfer from reserves to fund specific expenditure</i>	0	(414,206)	(614,977)			(200,772)
<i>Capacity Issue Reserve</i>	(123,040)	(123,040)	(123,040)			0
Transfer to/ (from) working balances						0
Total Budget requirement before External Support from Government	14,302,340	14,302,340	13,253,700	0		(1,048,640)

Recommended Additional Carry Forwards	56,050
Recommended Additional Carry Forwards from Joint Account	74,630
Recommended transfer to Special & Other Emergency Reserve	500,000
Balance of Net Underspend available to transfer to Capacity Issues Reserve	417,960
	1,048,640

Appendix 3b

 Earmarked Revenue Reserve Accounts	Opening Balance 2011/12	Decrease 2011/12	Increase 2011/12	Closing Balance 2011/12
	£	£	£	£
Capacity Issue Reserve				
BID Levy - year 1		(7,000)		
Reg Annual Events 2010/11 - 2012/13		(40,000)		
Grafton Deck - Additional capital costs *C		(21,000)		
Procurement & General Admin backfill		(1,253)		
Backfilling		(3,056)		
Business Transformation (JSC 2/12/2010)		(96,041)		
Office Accommodation NoW specialists (JSC 29/09/2011)		(27,362)		
Expenditure funded from approved carry forwards from 2010/11		(138,827)		
- Budgeted contribution		(123,040)		
	2,841,227			2,383,649
Crematoria Abatement *C	300,038	(130,545)	132,506	301,998
Crematorium Improvement *C	0	(54,679)	54,679	0
Insurance Reserve				
Bowl Inn Arson Claim *C		(11,565)	233,500	
Net use of insurance reserve	270,769	(19,697)	26,250	499,257
Joint Health Promotion Reserve	44,247			44,247
Leisure Lottery & Other Partnerships				
*C	77,767			77,767
Leisure Options *C	292,154			292,154
Museum reserve	110,308			110,308
Planning Delivery Grant				
Use of planning delivery grant	183,642	(28,280)		155,362
Special & Other Emergency Reserve				
Redundancy Costs		(358,258)		
Concessionary Travel Settlement		(342,193)		
	736,813			36,362
VAT exemption liability - Palatine Pavilion	246,860	(35,000)		211,860
Vehicle Repairs & Renewal	97,000			97,000
Capital Expenditure Reserve *C	73,158			73,158
General Fund Working Balance	1,142,885			1,142,885
	6,416,868	(1,437,796)	446,935	5,426,008

* Capital

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) from 2012/2013						
	2011/12 (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 Schemes Awaiting External Funding £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
<p>CABINET MEMBER FOR CUSTOMER SERVICES Information and Communications Technology Contribution to CenSus Partnership Schemes - H/W Support Upgrade, Academy Remote Support and Data Storage H/W Support and Data Storage. CenSus have confirmed that there are no further costs for these projects. Request that the remaining budget is vired to the CenSus unallocated budget and carried forward to 2012/13 for future EDRMS requirements and the replacement telephone system currently under discussion.</p>	(20,227)	20,230						20,230	20,230
<p>CenSus Provision for a Disaster Recovery Service Revised costs advised by CenSus have resulted in savings.</p>	(27,000)								
<p>Lancing Leisure Centre Replacement of Gas Mains Supply Scheme completed June 2011. However, further work might be required to ensure quality of supply to out buildings.</p>	(14,810)	14,810				14,810			14,810

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

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	2011/12 (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 Schemes Awaiting External Funding £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR CUSTOMER SERVICES (Continued)									
Adur Homes Capital Investment Programme Specification being prepared for a new contractor to undertake the Fishersgate communal areas scheme in 2012/13, which will be part funded by the £340,000 reprofiled budget. A settlement has been agreed for the 2011/12 Decent Homes Contract and procurement for the 2012/13 works is in progress. The overall 2011/12 programme has resulted in an underspend of £19,440 which is requested to be carried forward towards the new fire order safety work.	(19,443)	19,440						19,440	19,440
Miscellaneous Minor Variations	(8,946)								
TOTAL - Customer Services	(90,427)	54,480	-	-	-	14,810	-	39,670	54,480
Slippage C/f to 2012/13	54,480								
Budget B/f from 2012/13	-								
Net (Underspend)/Overspend	(35,947)								

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

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	2011/12 (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 Schemes Awaiting External Funding £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR THE ENVIRONMENT Street Cleaning Service Replacement of 5 Street Cleansing Vehicles (Partnership Scheme with Worthing Borough Council) 4 vehicles delivered in 2011/12. Final vehicle was delivered in April 2012.	(18,998)	12,540		12,540					12,540
Miscellaneous Minor Variations	(24,747)	(1,280)			(1,280)				(1,280)
TOTAL - Environment	(43,745)	11,260	-	12,540	(1,280)	-	-	-	11,260
Slippage C/f to 2012/13	17,870								
Budget B/f from 2012/13	(6,610)								
Net (Underspend)/Overspend	(32,485)								

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

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	2011/12 (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 Schemes Awaiting External Funding £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR HEALTH AND WELLBEING									
Miscellaneous Minor Variations	(5,604)	(1,050)			(1,050)				(1,050)
TOTAL - Health & Well-Being	(5,604)	(1,050)	-	-	(1,050)	-	-	-	(1,050)
Slippage C/f to 2012/13	-								
Budget B/f from 2012/13	(1,050)								
Net (Underspend)/Overspend	(6,654)								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) from 2012/2013						
	2011/12 (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 Schemes Awaiting External Funding £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
<p>CABINET MEMBER FOR REGENERATION</p> <p>Housing Renewal Assistance</p> <p>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 2012 totalled £7,412 and can be funded from the 2011/12 £15,000 budget already reprofiled to 2012/13.</p>	(34,434)								
<p>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 2012 were £124,464 and it is requested that a further £74,500 is carried forward to 2012/13 and added to the £50,000 already reprofiled to fund the outstanding commitment.</p>	(95,372)	74,500	74,500						74,500
<p>West Sussex Partnership Scheme for Housing Renewal Assistance</p> <p>Outstanding commitments from 2010/11, 100% funded by the South East Regional Housing Board.</p>	11,556								



**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2011/2012
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	2011/12 (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 Schemes Awaiting External Funding £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR REGENERATION (Continued)									
Regeneration									
Shoreham Harbour Regeneration The Adur District and Shoreham Harbour Transport Study 2012, to which a contribution was approved by the Shoreham Harbour Board in 2011/12, is progressing. Slippage, funded from Shoreham Harbour Grant, is requested to complete this project and also for other projects likely to be approved in 2012/13.	(33,745)	33,740	33,740						33,740
WSSC Regeneration Schemes Release of S106 receipts to WSSC to fund regeneration schemes in the Adur District.	46,461								
Miscellaneous Minor Variations	(481)								
TOTAL - Regeneration	(106,015)	108,240	108,240	-	-	-	-	-	108,240
Slippage C/f to 2012/13	108,720								
Budget B/f from 2012/13	-								
Net (Underspend)/Overspend	2,705								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

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	2011/12 (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 Schemes Awaiting External Funding £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
<p>CABINET MEMBER FOR RESOURCES Information and Communications Technology Desktop ICT Energy Saving Programme The consultancy is on-going and has provided the Adur/Worthing Partnership and CenSus with a technology choice for the service. The Partnership is now at the point of procuring software to be implemented alongside AWs New Ways of Working Project.</p>	(12,000)	12,000			12,000				12,000
<p>Storage Area Network Main purchases complete. Slippage is requested to provide additional capacity for the New Ways of Working Project.</p>	(9,947)	12,000			12,000				12,000
<p>Properties Adur Civic Centre - Safety Rails to Roof Area Scheme cancelled due to the sale of the Civic Centre.</p>	(26,750)								

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) from 2012/2013						
	2011/12 (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 Schemes Awaiting External Funding £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR RESOURCES (Continued)									
Properties (Continued)									
Commerce Way Depot - New Drainage System									
Further discussions are required with the Environment Agency and the Depot Manager as the use of the wash down facilities within the Depot are likely to change. These changes could affect the work required. It is anticipated that the scheme will complete by March 2013.	(31,952)	31,950				31,950			31,950
Miscellaneous Minor Variations	(22,281)	1,600			2,600		(1,000)		1,600
TOTAL - Resources	(102,930)	57,550	-	-	26,600	31,950	(1,000)	-	57,550
Slippage C/f to 2012/13	59,160								
Budget B/f from 2012/13	(1,610)								
Net (Underspend)/Overspend	(45,380)								
TOTALS - ALL CABINETS	(348,720)	230,480	108,240	12,540	24,270	46,760	(1,000)	39,670	230,480
Slippage C/f to 2012/13	240,230								
Budget B/f from 2012/13	(9,270)								
Net (Underspend)/Overspend	(117,760)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

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	2011/12 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside the Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Schemes Not Proceeding £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
<p>CABINET MEMBER FOR CUSTOMER SERVICES Housing Renewal Assistance <i>Mandatory Disabled Facilities Grants</i></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. As previously reported the 2011/12 expenditure has exceeded the budget and the overspend totals £128,901. Outstanding commitments for grants approved but not completed totalled £415,031 and this would indicate that the pressure on this budget is likely to continue into 2012/13. It is requested that any available underspends in the 2011/12 capital investment programme are carried forward to 2012/13 as a provision for any overspend on the DFG Budget.</p>	128,901								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
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	2011/12 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside the Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Schemes Not Proceeding £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR CUSTOMER SERVICES (Continued)									
Pavilion Theatre Renewal of Roof Covering									
Main roof renewal complete. Estimated completion of additional roof areas is May 12. However, there have been numerous delays on this scheme caused by the Contractors being unable to work during shows/performances and having to frequently stop work. The outcome is that the Contractors are likely to submit a claim for loss of earnings due to the late running of the contract. The worst case scenario is a claim of £30,000.	27,546	2,450			2,450				2,450
Miscellaneous Minor Variations	(55,851)	6,400			6,400				6,400
TOTAL - Customer Services	100,596	8,850	-	-	8,850	-	-	-	8,850
Slippage C/f to 2012/13	8,850								
Budget B/f from 2012/13	-								
Net (Underspend)/Overspend	109,446								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

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CABINET MEMBER FOR THE ENVIRONMENT Beach House Park Grounds Car Parking and Landscaping Scheme profiled over 2 years 2011/12 and 2012/13 and scheme is anticipated to complete on site May 2012.	179,304	(179,300)					(179,300)		(179,300)
Brooklands Lake Dredging Options for the future Scheme originally approved in 2005/06 and no longer meets the criteria for capitalisation under the new International Financial Reporting Standards introduced last year and has been removed from the capital programme. Request will be made to fund from revenue reserves when the scheme is ready to proceed.	(21,670)	(21,670)				(21,670)			(21,670)
Crematorium Replacement of Cremators and Mercury Abatement Equipment Scheme commenced 26th March 2012 and is on target to complete November 2012.	40,545	(40,550)					(40,550)		(40,550)

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CABINET MEMBER FOR THE ENVIRONMENT (Continued) Field Place The Barn - Rewire Stage Lighting Officers are assessing the extent of works required to allow Theatre users to bring in their own lighting instead of the Council replacing the lighting. Report to Cabinet Member being submitted to request reallocation of resources to refurbish the toilets.	(22,000)	22,000			22,000				22,000
Environmental Protection Contaminated Land Surveys Scheme originally approved in 2004/05 and no longer meets the criteria for capitalisation under the new International Financial Reporting Standards introduced last year and has been removed from the capital programme. Request will be made to fund from revenue reserves when the scheme is ready to proceed.	(48,630)	(48,630)				(48,630)			(48,630)

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<p>CABINET MEMBER FOR THE ENVIRONMENT (Continued)</p> <p>New Swimming Pool The contract for the pool is now signed and sealed. The concrete frame of the 'accommodation' part of the building is complete and the diving/learning pool and competition pool are both being tested for water tightness. The steel frame that forms the structure of the top floor of the 'accommodation' building has been erected and works have commenced well with good quality being achieved.</p>	(813,549)	813,550						813,550	813,550

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CABINET MEMBER FOR THE ENVIRONMENT (Continued) Parks Palatine Park - Provision of a New Pavilion, Pitches and Car Park Main works to pavilion, car park and pitches completed March 2012. Slippage required for DDA works to toilets, which completed April 2012, design of balcony and sand-banding to pitches. The Council is in dispute with the consultants regarding the management of the contract, specifications, costs, etc. and the final account could reduce depending on the outcome of the dispute. Request for the overspend to be funded from available S106 receipts.	61,678	12,930		12,930					12,930
Replacement of 5 Street Cleansing Vehicles Street Cleaning Service 4 vehicles delivered in 2011/12. Final vehicle was delivered in April 2012.	(29,209)	19,280		19,280					19,280

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

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CABINET MEMBER FOR THE ENVIRONMENT (Continued)									
VAT									
Provision for Liability in 2011/12									
Although the Council does not anticipate any liability in 2011/12, the schemes which are subject to VAT have slipped into 2012/13 when the Council is likely to incur a liability.	(536,310)	536,310						536,310	536,310
Miscellaneous Minor Variations	23,587	14,230	(1,980)		16,210				14,230
TOTAL - Environment	(1,166,253)	1,128,150	(1,980)	32,210	38,210	(70,300)	(219,850)	1,349,860	1,128,150
Slippage C/f to 2012/13	1,420,280								
Budget B/f from 2012/13	(292,130)								
Net (Underspend)/Overspend	(38,103)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
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CABINET MEMBER FOR HEALTH AND WELLBEING Community Safety Contribution to WSCC Police CCTV Equipment Overhaul The police have advised that the cost of replacing the 5 cameras is below the capital threshold of £10,000 for capitalisation. The replacements will therefore be funded from revenue.	(13,710)								
Miscellaneous Minor Variations	3,604								
TOTAL - Health, Safety & Well-Being	(10,106)	-	-	-	-	-	-	-	-
Slippage C/f to 2012/13	-								
Budget B/f from 2012/13	-								
Net (Underspend)/Overspend	(10,106)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
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<p>CABINET MEMBER FOR REGENERATION</p> <p>Parade and Foreshore <i>Lido Substructure Investigations and Development</i></p> <p>Scheme originally approved in 1998/99 and no longer meets the criteria for capitalisation under the new International Financial Reporting Standards introduced last year and has been removed from the capital programme. Request will be made to fund from revenue reserves when the scheme is ready to proceed.</p>	(25,010)	(25,010)				(25,010)			(25,010)
<p>Parade and Foreshore <i>Seafront Improvements</i></p> <p>The current programme of improvements has completed and no further works are planned at this stage.</p>	(23,041)								
<p>Regeneration <i>Splash Point Regeneration</i></p> <p>Main scheme has completed. Slippage requested for landscaping works dependent on negotiations with WSCC regarding signage and surface markings on the coastal cycle route adjacent to the area waiting to be landscaped.</p>	(59,381)	43,000	43,000						43,000

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
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	2011/12 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside the Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Schemes Not Proceeding £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR REGENERATION (Continued)									
Miscellaneous Minor Variations	8,618	7,920					(1,000)	8,920	7,920
TOTAL - Regeneration	(98,814)	25,910	43,000	-	-	(25,010)	(1,000)	8,920	25,910
Slippage C/f to 2012/13	51,920								
Budget B/f from 2012/13	(26,010)								
Net (Underspend)/Overspend	(72,904)								

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) from 2012/2013						
	2011/12 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside the Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Schemes Not Proceeding £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR RESOURCES Information and Communications Technology Desktop Energy Saving Scheme Consultancy is ongoing and has provided the Adur/Worthing Partnership and CenSus with a technology choice for the service. The partnership is now at the point of procuring software to be implemented alongside the New Ways of Working Project.	(18,000)	18,000			18,000				18,000
Storage Area Network Main purchases complete. Slippage requested to provide additional capacity for the Storage Area Network required for New Ways of Working.	(31,261)	18,000			18,000				18,000
Properties Contribution to Commerce Way Depot - New Drainage System Further discussions are required with the Environment Agency and the Depot Manager as the use of the wash down facilities with the Depot are likely to change. These changes could affect the work required.	(20,405)	20,410	20,410						20,410

**WORTHING BOROUGH COUNCIL FINAL ACCOUNTS 2011/2012
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) from 2012/2013						
	2011/12 (Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Outside the Council's Control £	2 Supplier/ Contractor/ Consultant Problems £	3 Internal Delays £	4 Schemes Not Proceeding £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2012/13 Schemes £	7 TOTAL £
CABINET MEMBER FOR RESOURCES (Continued)									
Properties (Continued)									
Methold House - Renewal of Roof Lights Project initially delayed by an assessment of cheaper options. Specification now prepared for replacement. Estimated completion September 2012.	(12,700)	12,700			12,700				12,700
Miscellaneous Minor Variations	(19,196)	7,240			17,970		(13,430)	2,700	7,240
TOTAL - Resources	(101,562)	76,350	20,410	-	66,670	-	(13,430)	2,700	76,350
Slippage C/f to 2012/13	89,780								
Budget B/f from 2012/13	(13,430)								
Net (Underspend)/Overspend	(25,212)								
TOTALS - ALL CABINETS	(1,276,138)	1,239,260	61,430	32,210	113,730	(95,310)	(234,280)	1,361,480	1,239,260
Slippage C/f to 2012/13	1,570,830								
Budget B/f from 2012/13	(331,570)								
Net (Underspend)/Overspend	(36,878)								



FINAL ACCOUNTS 2011/12

Analysis of Capital Receipts

	£	£
A. GENERAL FUND		
1. Sales of Land and Other Assets*: 21 Southwick Street	344,750	
		344,750
B. HOUSING RECEIPTS		
1. Council House Sales:		
Houses and Flats	522,000	
2. Loan Repayments:		
Council House Mortgages	976	
Less Pooling Requirement (1. and 2.)	(383,882)	139,094
3. Grant Repayments:		
Housing Renewal Grants	6,650	6,650
TOTAL CAPITAL RECEIPTS		490,494

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

The Council is currently negotiating the sale of the Adur Civic Centre.



FINAL ACCOUNTS 2011/12
Analysis of Capital Receipts

	£	£
A. GENERAL FUND		
1. Sales of Land and Other Assets*:	-	
		-
B. HOUSING RECEIPTS (RINGFENCED)		
1. Council House Sales:		
RTB Clawback Receipt	234,269	234,269
2. Loan Repayments:		
Council House Mortgages	5,329	
Housing Act Advances	606	
		5,935
TOTAL CAPITAL RECEIPTS		240,204

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

The Council is planning to sell the Aquarena in 2012/13 and other properties have been approved for sale