

FINANCE ADVISORY COMMITTEE

02 June 2015 at 7.00 pm

Conference Room, Argyle Road, Sevenoaks

AGENDA

Membership:

Cllrs. Mrs. Bayley, Bosley, Cooke, Esler, Eyre, Kelly, Krogdahl, Lake, Pett, Rosen, Scholey and Searles

	<u>Pages</u>	<u>Contact</u>
Apologies for Absence		
1. Appointment of Chairman		
2. Appointment of Vice-Chairman		
3. Minutes	(Pages 1 - 4)	
To agree the Minutes of the meeting of the Finance and Resources Advisory Committee held on 14 April 2015 as a correct record.		
4. Declarations of Interest		
5. Actions from Previous Meeting (if any)	(Pages 5 - 6)	
6. Update from Portfolio Holder		
7. Referrals from Cabinet or the Audit Committee (if any)		
8. Scope of Officer Responsibilities	(Pages 7 - 8)	Adrian Rowbotham Tel: 01732 227153
9. Financial Performance Indicators 2014/15 - to the end of March 2015	(Pages 9 - 14)	Helen Martin Tel: 01732 227483
10. Provisional Outturn 2014/15 and Carry Forward Requests	(Pages 15 - 40)	Helen Martin Tel: 01732 227483
11. Work Plan	(Pages 41 - 42)	

To assist in the speedy and efficient despatch of business, Members wishing to obtain factual information on items included on the Agenda are asked to enquire of the appropriate Contact Officer named on a report prior to the day of the meeting.

Should you require a copy of this agenda or any of the reports listed on it in another format please do not hesitate to contact the Democratic Services Team as set out below.

For any other queries concerning this agenda or the meeting please contact:
The Democratic Services Team (01732 227241)

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FINANCE AND RESOURCES ADVISORY COMMITTEE

Minutes of the meeting held on 14 April 2015 commencing at 7.00 pm

Present: Cllr. Ramsay (Chairman)

Cllr. Firth (Vice Chairman)

Cllrs. Mrs. Bayley, Bosley, Edwards-Winser, Maskell, McGarvey, Mrs. Purves,
Mrs. Sargeant and Scholey

47. Minutes

Resolved: That the minutes of the meeting of the Finance and Resources Advisory Committee held on 20 January 2015 be agreed and signed by the Chairman as a correct record.

48. Declarations of Interest

No additional declarations of interest were made.

49. Actions from Previous Meeting

The actions were noted.

50. Update from Portfolio Holder

The Chairman and Portfolio Holder for Finance and Resources advised that the Council's finances were in a healthy position. In regards to property, Suffolk House was being purchased which was an office block spread over three floors with seven tenants and 84 car parking spaces which would provide a return of more than 6%. Land sales in West Kingsdown, Westerham and Crockham Hill were progressing and discussions with West Kingsdown Parish Council would be taking place shortly. In the immediate future a Development Surveyor would be appointed and the new Head of Revenues and Benefits had been appointed.

The Chairman informed the Committee that the Trading Company would present fresh challenges. The Chairman thanked all the staff for their hard work and for the Member's who had been on the Committee.

In response to a question, the Chairman advised that there was a risk factor with purchasing properties but the Council had employed experienced staff and obtained external advice. He also advised that the tenants in Suffolk House were in place for at least 2 years and with a lack of office space in the area it was unlikely that the offices would become vacant. The Chief Finance Officer advised that the Audit Committee had received a risk report regarding the Property Investment Strategy and that a full risk assessment was carried out before each purchase.

51. Referrals from Cabinet or the Audit Committee

Agenda Item 3
Finance and Resources Advisory Committee - 14 April 2015

There were none.

52. Financial Performance Indicators 2014/15 to end of February 2015

The Head of Finance presented a report which detailed the internally set performance indicators as at the end of February 2015, with most indicators being met and reasons why the targets had not been met were in the report.

In response to questions concerning number of full time equivalent staff (graph 3), the Head of Finance advised that the budget variance was the difference between the target and the actual figure as at the end of February 2015. Members were informed that agency staff were used to cover holiday and staff sickness as, for example, the refuse freighters had to have full crews for the collections. There were also agency staff who were covering posts in Benefits. Members were advised that there was a budget for agency staff at Dunbrik. The Head of Finance also advised that the salaries budget was set on the assumption that posts would be filled for the year.

Members discussed whether the information provided in graph 3 could be presented in a different way. It was also queried why the results were constantly above target.

Action 1: For the Head of Finance to provide Members with an explanation to why the results were above the targets and to review how this performance indicator is to be presented in future.

Resolved: that the report be noted.

53. Financial Results 2014/15 to end of February 2015

The Head of Finance presented a report which detailed the financial results as at the end of February 2015 which showed an overall favourable variance of £800,000. The end of year position forecast was to be £809,000 better than budget. Formal Carry forward requests would be brought to the next meeting of the Committee

In response to questions the Head of Finance advised that the £98,000 refunds of VAT arose where the Council initially paid VAT at standard rate but HMRC had subsequently agreed that the services should have been outside the scope of VAT and have refunded the tax. The expenditure on asset maintenance included the costs to date but not any future costs. The works on Otford Palace were included in the expenditure to date but it was anticipated that there would be additional costs in the future. In the budget there would be a separate line to show where there was income from the Property Investment strategy.

The Chairman advised that there could be some additional costs in the year 2015/16 due to Kent County Council (KCC) no longer taking responsibility for removing any fly-tipped waste on highway land, unless it was obstructing the carriageway and therefore District Councils would be responsible for the removal where it was not obstructing the carriageway (footpaths, verges and lay-by's). Members expressed concern of additional resources and discussed whether it would be appropriate for Cabinet to write a letter to KCC objecting.

Agenda Item 3
Finance and Resources Advisory Committee - 14 April 2015

The Chief Finance Officer advised that he would contact The Chief Officer Environmental and Operational Services for information.

Action 2: For the Chief Finance Officer to circulate to the Finance and Resources Committee information on the effects of the changes regarding fly tipping.

Public Sector Equality Duty

Members noted that consideration had been given to impacts under the Public Sector Equality Duty.

Resolved: That it be recommended to Cabinet that the comments made by the Committee be considered and the report be noted.

54. Work Plan

Members were advised that the Trading Company would be included in the monthly monitoring going forward. The work plan was noted.

THE MEETING WAS CONCLUDED AT 8.00 PM

CHAIRMAN

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ACTIONS FROM THE MEETING HELD ON 15 APRIL 2015			
Action	Description	Status and last updated	Contact Officer
ACTION 1	For the Head of Finance to provide Members with an explanation to why the results were above the targets and to review how this performance indicator is to be presented in future.	<p>Email response circulated 15.05.14:</p> <p>This graph may have caused some confusion because it counted in the numbers of agency workers used by Direct Services to cover sickness etc. at Dunbrik.</p> <p>Total numbers of staff did increase towards the end of the financial year as vacancies, including newly created posts for Property and Economic Development, were filled.</p> <p>In future, the graph will clearly focus on the number of employed staff on the SDC payroll and will present this in comparison to the budgeted numbers. Information on the number of agency and casual staff used in the delivery of services is already provided separately to Members in the Staffing Statistics produced with the monitoring pack each month.</p>	<p>Helen Martin</p> <p>Ext: 7483</p>
ACTION 2	For the Chief Finance Officer to circulate to the Finance and Resources Committee information on the effects of the changes regarding fly tipping.	<p>Email response circulated 06.05.14:</p> <p>A detailed report was presented to the Local Planning and Environment Advisory Committee on 24 March 2015.</p> <p>The financial implications at this point in time are as follows: The Council's current budget for removing fly-tipped waste, based on a vehicle and crew for 3 days work per week, is £53,333. The situation will be monitored during the 2015/16 financial year to assess any impact on expenditure from this</p>	<p>Adrian Rowbotham</p> <p>Ext: 7153</p>

		<p>new arrangement. If it is considered that additional resources are required a 'growth' item will be presented for consideration in the 2016/17 budget setting process.</p> <p>Links to the report and minutes: http://cds.sevenoaks.gov.uk/documents/s22340/07%20Flytipping.pdf http://cds.sevenoaks.gov.uk/ieListDocuments.aspx?CId=294&MId=1809&Ver=4</p>	
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ROLE OF THE ADVISORY COMMITTEE AND KEY CHALLENGES

Finance Advisory Committee – 2 June 2015

Report of Chief Finance Officer

Status: For Information

Key Decision: No

Portfolio Holder Cllr. Searles

Contact Officer(s) Adrian Rowbotham Ext. 7153

Recommendation to Finance Advisory Committee: That the report be noted.

Introduction

- 1 The purpose of this report is to provide details of the role of the Committee and the areas of responsibility including the key issues and challenges facing those areas.
- 2 The Terms of Reference are listed below and there will be a short presentation explaining the relevant service areas.

Terms of Reference

- 3 The following terms of reference are taken from the Council’s Constitution.
 - a. The Advisory Committee shall undertake policy initiation and development;
 - b. The Advisory Committee shall consider such other matters as are referred to it by the Portfolio Holder;
 - c. At the request of either Cabinet or the Audit Committee carry out specific research and development projects and to submit recommendations to Cabinet;
 - d. The Advisory Committee shall develop and approve its annual work plan ensuring that there is efficient use of the Committee’s time; and
 - e. The Cabinet Member be requested to provide a report to each meeting outlining their activities since the previous meeting and any decisions they intend to take in the following three months.
- 4 Within the areas of responsibility of: Audit and Corporate Governance; Budget and Financial Strategy; Local Tax; Procurement Policies; Facilities Management; Strategic Risk; Housing Benefit and Fraud and Operational Assets.

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- 5 The Cabinet Advisory Committee to ensure that there is mutual respect and cooperation with all other Committees within the Council.

Key Implications

Financial

None.

Legal Implications and Risk Assessment Statement.

None.

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Appendices None.

Background Papers: None.

Adrian Rowbotham
Chief Finance Officer

FINANCIAL PERFORMANCE INDICATORS 2014/15 – TO THE END OF MARCH 2015

Finance Advisory Committee – 2 June 2015

Report of Chief Finance Officer

Status: For Consideration

Also considered by: n/a

Key Decision: No

Portfolio Holder Cllr. Searles

Contact Officer(s) Helen Martin Ext. 7483

Recommendation to Finance Advisory Committee: That the report be noted.

Reason for recommendation: This recommendation supports the sound control of the Councils finances.

Introduction and Background

- 1 This report presents figures on seven internally set performance indicators covering activities that support information provided in the regular financial monitoring statements.
- 2 Information is provided on targets for the financial year, and figures for the previous year are given for comparison.
- 3 Use of these indicators assists management in highlighting areas where performance has an impact on financial outturn for the authority.

Key Implications

Financial

There are no financial implications arising from this report

Legal Implications and Risk Assessment Statement.

Under section 151 of the Local Government Act 1972, the section 151 officer has statutory duties in relation to the financial administration and stewardship of the authority.

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Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Appendices

Appendix A – Performance Indicators – March 2015

Background Papers:

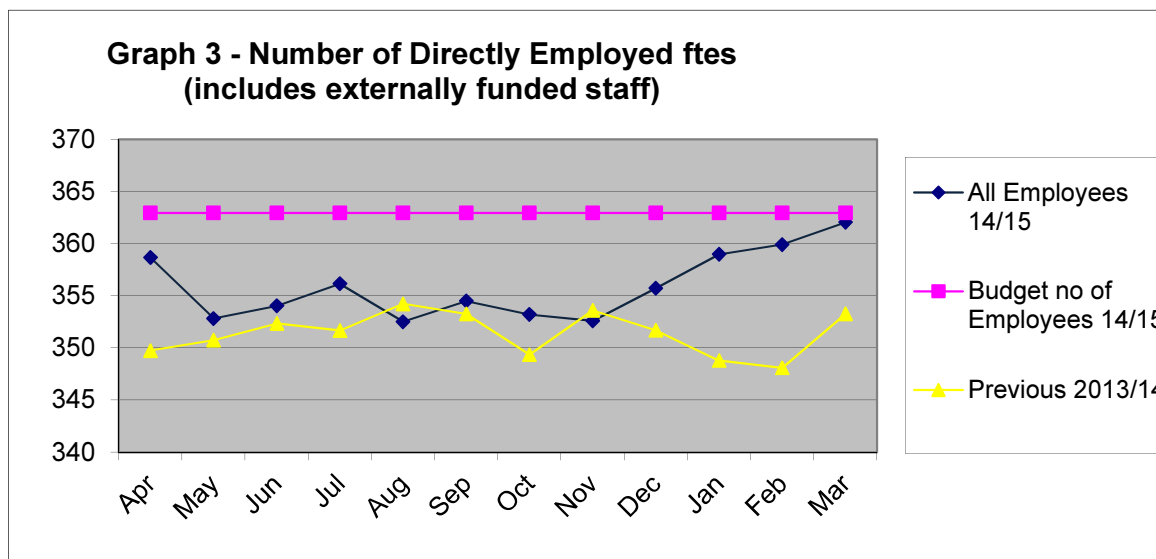
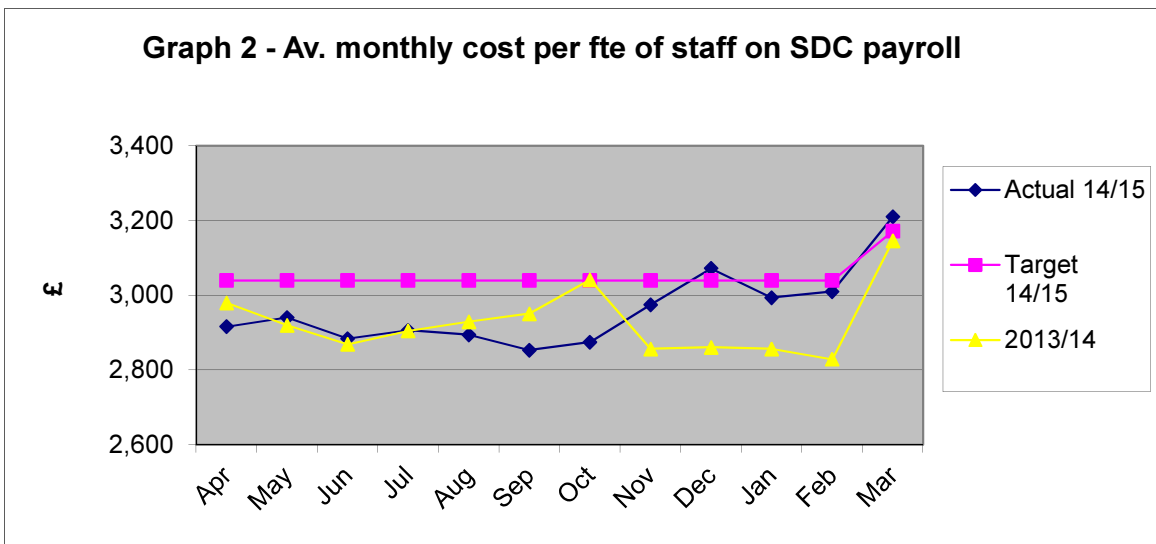
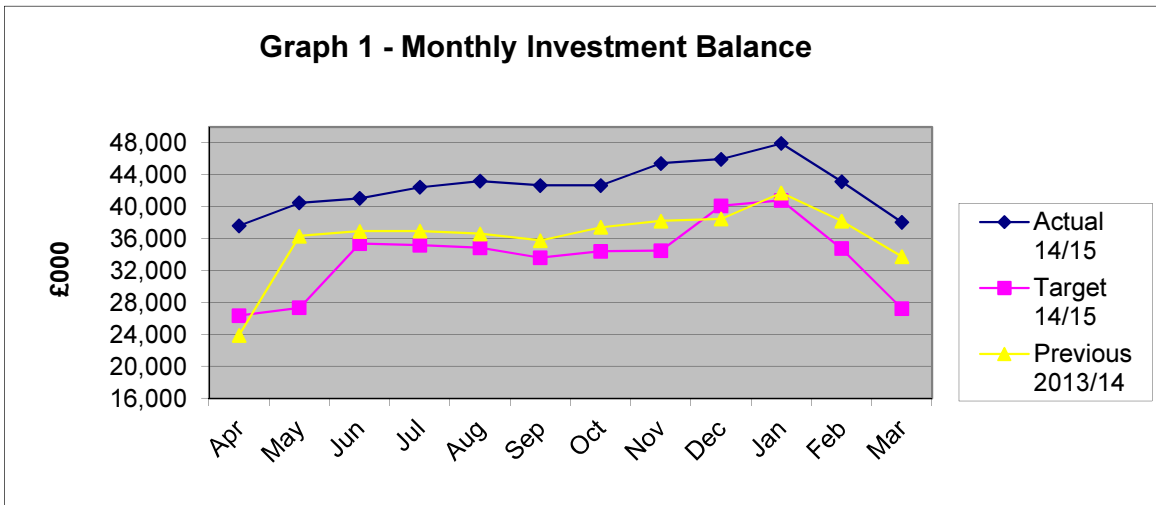
None

Adrian Rowbotham
Chief Finance Officer

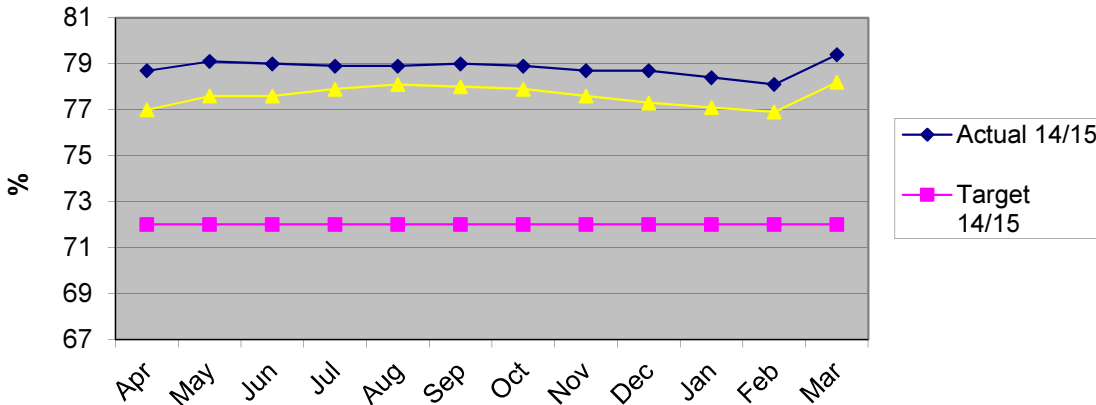
**Finance & Resources Advisory Committee Finance Indicators 2014/15
as at end March 2015**

Description	target	actual	Variance		notes	graph
Monthly investment balance £000	27,238	38,051	10,813	39.7%	Total investments at month end. From April 2013, precepts are paid in 12 instalments of roughly £5m. (Previous years we paid in 10 instalments - not June or December). The target figures have been updated to reflect the Balance Sheet position as at 31/03/13.	1
Average monthly cost per employee £	3,050	2,961	-90	-2.9%	Target is annual pay budget divided by budget ftes.	2
Average monthly salary cost SDC £000	1,107	1,086	-21	-1.9%	Pay award not implemented at 1 April 2014	
Number of ftes	362.9	362.1	-0.9	-0.2%	Target is budgeted ftes.	3
Council Tax % collected for 2014/15	98.5	98.4	-0.1	-0.1%	LPIFS 19. Monthly cumulative figures	-
NNDR % collected for 2014/15	98.5	97.4	-1.1	-1.1%	LPIFS 20. Monthly cumulative figures.	-
Council Tax payers % on direct debit	72.0	79.4	7.4	10.3%	LPIFS8 - % on direct debit	4
Investment return %	0.80	0.58	-0.22	-28.0%	Cumulative return on investments. Target is budget assumption	5
3 month LIBID		0.42	0.42			
7 day LIBID		0.35	0.35			
Sundry debtors: debts over 21 days £000	35	7	-28	-79.0%	21 days is taken as the base as the first reminder is issued after 3 wks.	6
Sundry debtors: debts over 61 days £000	20	7	-13	-65.4%	61 days is when the third reminder is issued (debts exclude items on 'indefinite hold', e.g. debtors in administration)	7

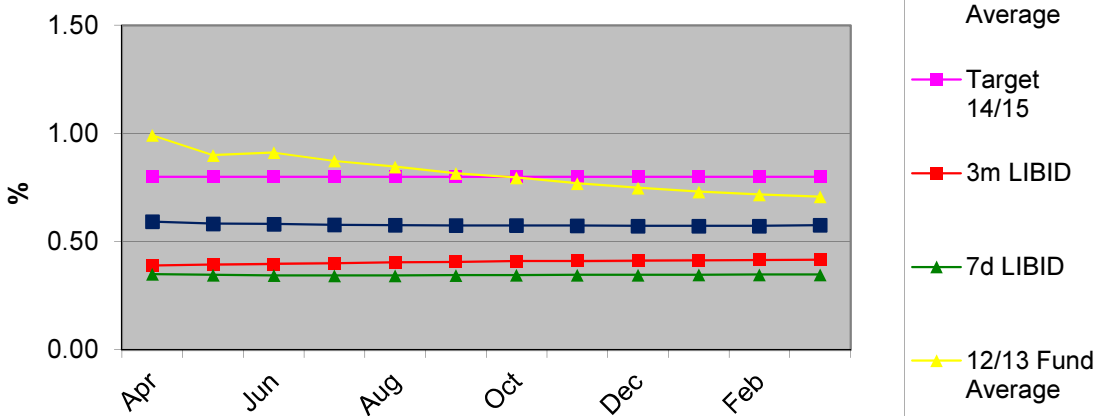
**Finance & Resources Advisory Committee Finance Indicators 2014/15
as at end March 2015**



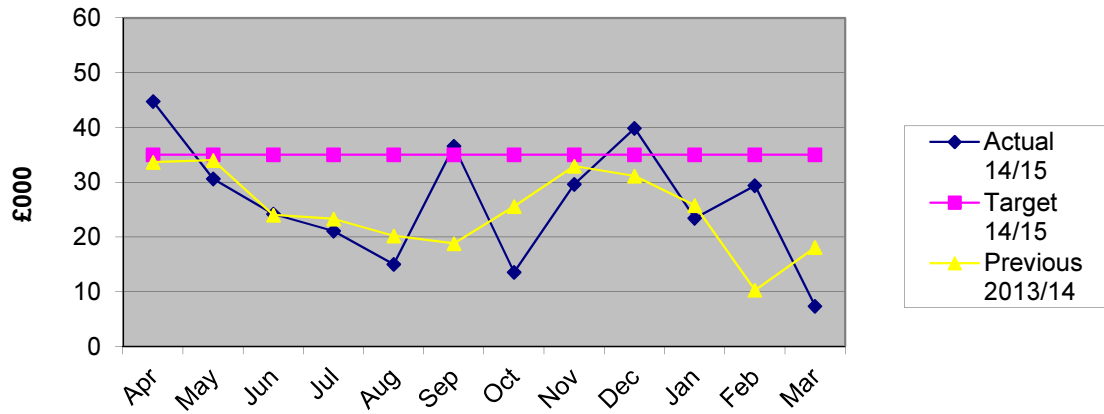
Graph 4 - Council Tax % on direct debit



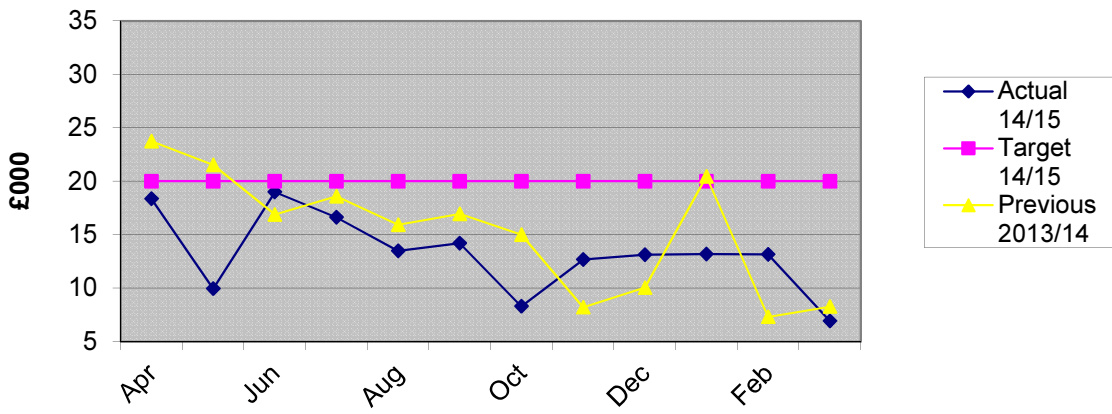
Graph 5 - Investment Return %



Graph 6 - Sundry debts over 21 days



Graph 7 - Sundry debts over 61 days



PROVISIONAL OUTTURN 2014/15 AND CARRY FORWARD REQUESTS

Finance Advisory Committee – 2 June 2015

Report of: Chief Finance Officer

Status: For recommendation to Cabinet

Also considered by: Cabinet - 4 June 2015

Key Decision: No

This report supports the Key Aim of Effective Management of Council Resources

Portfolio Holder Cllr. Searles

Contact Officer Head of Finance – Helen Martin ext 7483

Recommendation to Finance Advisory Committee that the recommendations below to Cabinet, be endorsed

Recommendation to Cabinet: It be RESOLVED that:

- (a) the Revenue ‘carry forward’ requests totalling £204,090 as set out in paragraph 14 of the report be approved, subject to any amendments suggested by the Finance Advisory Committee;
- (b) the Capital carry forward request totalling £140,000 as set out in paragraph 15 of the report be approved, subject to any amendments suggested by the Finance Advisory Committee;
- (c) A sum of £50,000 be transferred to the Housing Surveys earmarked reserve to enable a Stock Condition survey to be completed in 2015/16;
- (d) a Health and Safety Earmarked Reserve be established, and a sum of £100,000 be transferred to that reserve as at the end of March 2015; and
- (e) A sum of £60,000 be set aside to provide for payment in respect of restitutionary claims and costs in respect of personal search fees.

Introduction

- 1 Provisional Financial Outturn figures for 2014/15 are attached at Appendix A. These results will be presented to Cabinet at its meeting on 4 June 2015.
- 2 The report also sets out the requests to carry forward unspent budgets into 2015/16 for Revenue items. In practice any items agreed for carry forward will be set aside in an Earmarked Reserve to be used to finance those costs in 2015/16.

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- 3 It was approved by Cabinet on 5th February 2015 that any favourable variance achieved on the 2014/15 budget be put to the Budget Stabilisation Reserve.
- 4 2014/15 was the fourth year of a four-year savings plan, which set out to achieve savings of £4 million over that period. During 2015/16 the Chief Executive set officers a target favourable variance of £600,000 to enable:
- Funds to be set aside for development projects and for asset maintenance
 - Funding a Housing Stock Survey and.
 - In the light of future budget pressures to apply a further favourable variance to the Budget Stabilisation Reserve

It is pleasing to report to Members that the challenging target was achieved, and this report requests approval for treatment of the variance.

- 5 There are four requests totalling £204,090 requests to transfer unspent revenue budgets to earmarked reserves.
- 6 A provisional favourable variance of £743,400 has been achieved. If the Revenue carry forwards of £204,090 and the proposed transfers to earmarked reserves and provision of £210,000 are approved, a favourable variance of £329,310 will be applied to the Budget Stabilisation Reserve. That sum represents a variance of 0.60% of the gross service budget.
- 7 At the end of February the forecast outturn was a favourable variance of £809,000. Since then, some additional costs have been charged back to financial year 2014/15 in accordance with sound accounting practice and the provisional outturn is now £743,400.
- 8 The figures above take into account the supplementary budget of £18,000 approved during the year for Christmas car parking.
- 9 The year end favourable variance arises for two reasons:
- Net savings made during the year due to efficiencies, or where income receipts that have been greater than expected. (Where budget variances are expected to be ongoing, they were included as SCIA items for the 2015/16 budget).
 - Project activity, commonly time limited, originally scheduled to take place during 2014/15 which has been delayed or where the project start was deferred and the budget is still required to complete the project.

Favourable variances due to deferred project activity are the subject of formal requests to carry forward the budgets so that the projects can be commenced or continued in 2015/16.

Main reasons for the year end variance are given in the following paragraphs and detailed explanations are provided as Appendix C.:

High Level Analysis of Results

- 10 **Income** from Planning, Land Charges and On Street Parking are showing a combined favourable variance of £353,000 for the year; Income from car parking

was £11,000 below budget but the loss of income from Pembroke Road car park was being offset by income from the additional surface car parking places adjacent to M&S. A grant of £97,000 was received for the Transformation Challenge and is being used for efficiency work in Building Control. Successful claims for refunds of backdated VAT totalling £98,000 were received during the year.

- 11 **Pay costs** – the actual expenditure to date on salaried staff (excluding those who are externally funded) is £241,000 below budget, but £81,000 of that relates to Direct Services and may be offset by agency staff costs held within the trading account. Favourable variances arose from vacant posts in Corporate Support, Direct Services and Planning.
- 12 **Other Variances** include some savings on CCTV (transmission costs) £27,000; deferred expenditure on administrative supplies £19,000; re-negotiated arrangements with Dartford regarding the partnership agreement, together with budgets for non-finance partnerships, where work is currently being contained within existing budgets, accounts for current variances of £139,000. Other variances arise from underspending against budget on external audit fees and discretionary rate relief as addressed in the 2015/16 budget process. Funding in 14/15 for the new Economic Development & Property Team (originally entitled 'Broadband') shows an underspending of £78,250 arising as the project did not begin in April.
- 13 **Direct Services** – Direct Services' delivered a positive variance of £128,000 compared to budget.

Revenue Carry Forward Items

- 14 There are four Revenue carry forward requests. Further details including the implications of not carrying forward these budgets are set out at the end of this report.

No.	ITEM	CHIEF OFFICER	AMOUNT £
A1	Broadband	Communities & Business	78,250
A2	Asset Maintenance – Argyle Road	Corporate Support	49,000
A3	Revenues and Benefits	Finance	71,225
A4	Transparency Code	Finance	5,615
	Total		204,090

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Capital Programme

- 15 The following capital scheme was underspent at the year end and the unspent budget is recommended for carry forward.

No.	SCHEME	CHIEF OFFICER	AMOUNT £
C1	Back-up Generator	Corporate Support	140,000
	Total		140,000

Transfers to Reserves

- 16 One of the aims of the target favourable variance for 2014/15 was to enable a Housing Stock Survey to be undertaken. FRAC were advised that this survey was required but could not be completed before April 2015. Approval is therefore recommended for a transfer for £50,000 to the Housing Surveys earmarked reserve to enable this to take place.
- 17 Approval is recommended to the establishment of a separate reserve for Health and Safety and a transfer be made of £100,000 from the favourable variance into that Reserve.

Transfers to Provisions – Local Land Charges

- 18 In early 2011 claims were made by a number of Property Search companies against local authorities claiming a refund of personal search fees. A framework settlement has now been reached by solicitors advising the local authorities group. In March 2011 we received a New Burdens grant of £34,000 and that sum is currently held in a Provision in respect of potential restitutionary claims relating to personal search fees of the land register. The latest position on repayment of fees, interest and legal costs is still to be confirmed but is estimated to be greater than the amount currently set aside in the Provision. Approval is therefore recommended for a transfer of £60,000 from the favourable variance to increase the Provision.

Key Implications

Financial

There are no financial implications arising from this report

Legal Implications and Risk Assessment Statement.

Under section 151 of the Local Government Act 1972, the section 151 officer has statutory duties in relation to the financial administration and stewardship of the authority.

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Conclusions

Both Members and Officers were fully aware that 2014/15 would be an extremely challenging year. However, in light of the financial pressures arising during the year, it is pleasing to report to Members a positive year end position.

The outturn position could not have been achieved without the commitment and hard work of both Members and Officers, in particular the Chief Officers and the Finance and Resources Advisory Group, who have played an essential challenge, advisory and scrutiny role reviewing not only the budget but also the corrective action planning.

The 2015/16 budget includes savings totalling £0.533m. Achieving this continuing level of savings whilst managing the financial risks will require continued close and proactive financial management during 2015/16.

Risk Assessment Statement

The approval of these carry forward requests should reduce the risk of the Council exceeding its planned expenditure in 2015/16.

These results are provisional and may change due to issues arising from the closure of the Council's accounts, which will be completed by 30 June 2015.

Appendices

Appendix A – Budget Carry Forward Requests

Appendix B - Provisional Outturn Summary

Appendix C – Explanation of variances

Background Papers:

See appendices

Contact Officer(s):

Helen Martin Ext. 7483

Adrian Rowbotham Ext. 7153

**Adrian Rowbotham
Chief Finance Officer**

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Budget Carry Forward Request 2014/15

Chief Officer : Lesley Bowles

Budget description : Broadband

Type of expenditure: Revenue

Cost Centre code : CDBRDBND

Budget unspent at 31/3/15: £78,250

Amount requested for carry forward: £78,250

Reason for request, including the benefits of this expenditure, why the budget was not spent in 2014/15 and timescales for expenditure in 2015/16 :

This funding is required to continue the development of the New Economic Development & Property Team. 2 new members of the Team, including the Head of Economic Development & Property were appointed in 2014/15. A new Economic Development officer has now been appointed and recruitment is under way for a further two new team members.

Implications of not carrying forward this budget (e.g. impact on achievement of performance targets, etc):

Failure to continue the development of the Economic Development & Property Team will put at risk the council's commitment to Economic Development, the Property Investment Strategy and the Council's aspirations for financial self-sufficiency. Existing budgets are under pressure and may be insufficient to achieve this unless this sum is carried forward.

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Budget Carry Forward Request 2014/15

Chief Officer : Jim Carrington-West

Budget description : Asset Maintenance Argyle Road

Type of expenditure: Revenue

Cost Centre code : 30200 YMKAG 9999

Budget unspent at 31/3/15: £ 49,000

Amount requested for carry forward: £49,000

Reason for request, including the benefits of this expenditure, why the budget was not spent in 2014/15 and timescales for expenditure in 2015/16 :

A number of Asset Maintenance works were identified and scheduled for 2014/15 but were not carried out during the year due to lack of resources and other priorities.

These works are still required to be undertaken therefore the relevant allocated budget is requested to be carried forward.

Implications of not carrying forward this budget (e.g. impact on achievement of performance targets, etc):

The asset maintenance requirements identified are still an essential requirement in addition to those scheduled for the coming year to maintain the Argyle Road offices. Therefore if this budget is not carried forward, this area will be overspent or the offices will fall into disrepair.

Budget Carry Forward Request 2014/15

Chief Officer : Adrian Rowbotham

Budget description : Revenues and Benefits

Type of expenditure: Revenue

Cost Centre code : FSPARCTS

Budget unspent at 31/3/15: £71,225

Amount requested for carry forward: £71,225

Reason for request, including the benefits of this expenditure, why the budget was not spent in 2014/15 and timescales for expenditure in 2015/16 :

The following grant was received in 2014/15:

- DCLG Localising Council Tax Support New Burdens Grant £71,225

The Local Council Tax Support Scheme replaced Council Tax Benefit from 2013/14.

From 2014/15 the amount of Council Tax to be paid by Council Tax Support customers increased from 8.5% to 18.5% which over time may result in reduced collection rates unless extra work is completed to contact individuals who are not paying to explain the different payment options available to them.

Expenditure in 2014/15 was contained within existing budgets and additional funding received from the major precepting authorities. It would be beneficial to keep this amount for its intended purpose as obtaining payments from the remaining customers is likely to be more difficult and time consuming.

Implications of not carrying forward this budget (e.g. impact on achievement of performance targets, etc):

From 2014/15 the amount of Council Tax to be paid by Council Tax Support customers increased from 8.5% to 18.5%. There is a risk that fewer people will pay going forward which will result in a reduced Council tax collection rate.

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Budget Carry Forward Request 2014/15

Chief Officer: Adrian Rowbotham

Budget description: Transparency Regulations

Type of expenditure: Revenue

Cost Centre code : PPREVIEW 90200

Budget unspent at 31/3/15: £5,615

Amount requested for carry forward: £5,615

Reason for request, including the benefits of this expenditure, why the budget was not spent in 2014/15 and timescales for expenditure in 2015/16 :

The department for Communities and Government provide a new burdens grant for the costs associated with the Transparency Regulations which were passed in to law in late 2014. The grant for the year was not received until 26 March 2015 and at such late notice was unable to be spent for its intended purpose in the 2014/15 financial year.

It is anticipated that the expenditure will be committed within the first quarter of 2015/16 to enable the Council to meet its requirements under the Transparency Regulations by investing in IT services that assist with the publication of data.

Implications of not carrying forward this budget (e.g. impact on achievement of performance targets, etc):

The Council may not fulfil its statutory requirements under the Transparency Regulations or will be required to deliver less efficient processes to ensure data is published in accordance with the law.

Budget Carry Forward Request 2014/15

Chief Officer : Jim Carrington-West

Budget description : Backup Generator

Type of expenditure: Capital

Cost Centre code : YLVB 50100

Budget unspent at 31/3/15: £ 140,000

Amount requested for carry forward: £140,000

Reason for request, including the benefits of this expenditure, why the budget was not spent in 2014/15 and timescales for expenditure in 2015/16 :

Previous approval of £140k capital expenditure has been granted by members to install a replacement backup electricity generator into the Argyle Road office to ensure business continuity in the event of a prolonged power outage.

The initial scoping works have been carried out in 2014/15 but due to resources being unavailable, the main works had not been commissioned before the end of March 2015. These works are now scheduled to take place during 2015/16 therefore the capital budget allocated is requested to be carried forward.

Implications of not carrying forward this budget (e.g. impact on achievement of performance targets, etc):

If this money is not carried forward, the generator will not be procured and installed, leaving the council at risk in terms of business continuity in the event of a prolonged power outage.

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2. Overall Summary

March 15 - Provisional Outturn as at 19/05/15

	Y-T-D Budget £'000	Y-T-D Actual £'000	Y-T-D Variance £'000	Y-T-D Variance %	Annual Budget £'000	Annual Forecast (including Accruals) £'000	Annual Variance £'000	2013/14 Actual £'000
Communities and Business	985	839	146	15	985	899	85	989
Corporate Support	3,179	3,247	-68	-2	3,179	3,245	-66	3,199
Environmental and Operational Services	2,501	2,536	-35	-1	2,501	2,459	41	2,788
Financial Services	5,183	4,847	335	6	5,183	4,841	341	4,312
Housing	721	725	-4	-1	721	705	16	778
Legal and Governance	588	541	47	8	588	534	53	548
Planning Services	1,243	1,060	182	15	1,243	1,058	185	1,315
NET EXPENDITURE (1)	14,398	13,795	604	4	14,398	13,742	656	13,929
<i>Adjustments to reconcile to amount to be met from Reserves</i>								
Direct Services Trading Accounts	-64	-192	128	202	-64	-187	124	-230
Capital charges outside General Fund	-64	-60	-5	-7	-64	-64	-	-62
Support Services outside General Fund	-118	-168	50	42	-118	-168	50	-118
Redundancy Costs - all	-	31	-31	-	-	8	-8	-
NET EXPENDITURE (2)	14,153	13,406	746	5	14,153	13,331	822	13,519
Revenue Support Grant (incl. CT Support)	-2,225	-2,232	7	0	-2,225	-2,225	-	-2,678
Retained Business Rates	-1,898	-1,898	-	0	-1,898	-1,898	-	-1,862
New Homes Bonus	-1,389	-1,396	7	0	-1,389	-1,396	7	-993
Council Tax Requirement - SDC	-9,010	-9,010	-	0	-9,010	-9,010	-	-8,728
NET EXPENDITURE (3)	-369	-1,129	760	206	-369	-1,198	829	-742
<i>Summary including investment income</i>								
Net Expenditure	-369	-1,129	760	206	-369	-1,198	829	-742
Investment Impairment	-	-	-	0	-	-	-	-
Interest and Investment Income	-244	-227	-17	-7	-244	-224	-21	-237
Overall total	-613	-1,357	743	121	-613	-1,422	809	-979
Planned appropriation (from)/to Reserves					631	631	-	-
Supplementary appropriation from Reserves (Christmas car parking approved by Council Dec 14)					-18	-18	-	-
<i>Surplus</i>					-	-809	809	-979

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2014-15 Provisional outturn

	Annual Budget £'000	Forecast Outturn £'000	Actual Outturn £'000	Difference between Budget and Final Outturn £'000	Explanation for year end variances greater than £10k (<i>starred items</i>)	Difference between your forecast and final outturn £'000	Explanation for large differences between forecast outturn and actual outturn (<i>starred items</i>)
Communities and Business							
Arts Development	0	0	0	0		0	
All Weather Pitch	-2	-2	-2	0		0	
Broadband	80	80	2	78 *	There will be a request for a carry forward as this forms a part of the funding for the new Economic Development & Property team going forward.	78 *	There will be a request for a carry forward as this forms a part of the funding for the new Economic Development & Property team going forward.
Community Safety	176	181	183	-7		-2	
Community Development Service Provisions	-5	-5	-5	-0		-0	
The Community Plan	44	45	46	-2		-0	
Economic Development	68	67	76	-8		-9 *	There will be a request for a carry forward as this forms a part of the funding for the new Economic Development & Property team going forward.
Grants to Organisations	180	181	181	-1		0	
Health Improvements	44	45	45	-1		0	
Leisure Contract	294	200	207	87 *	Rates - Discretionary Relief & Insurance underspend.	-6 *	Impact of increase in insurance premiums.
Leisure Development	20	20	20	0		0	
Local Strategic Partnership	0	0	0	0		0	
Partnership - Home Office	0	0	0	0		0	
Administrative Expenses - Communities & Business	9	9	7	2		2	
Tourism	29	29	32	-4		-3	
Choosing Health WK PCT	0	0	0	0		0	
Community Sports Activation Fund	0	0	0	0		0	
Falls Prevention	0	0	0	0		0	
Business Flood Support Scheme	0	0	0	0		0	
Repair & Renew Flood Support Scheme	0	0	0	0		0	
General Grants Other Organisations	0	0	0	0		0	
PCT Health Checks	0	0	0	0		0	
New Ash Green	0	0	0	0		0	
PCT Initiatives	0	0	0	0		0	
Troubled Families Project	0	0	0	0		0	
West Kent Partnership	0	0	0	0		0	
West Kent Partnership Business Support	0	0	0	0		0	
Youth	48	48	47	1		1	
	985	899	839	146		61	

2014-15 Provisional outturn

	Annual Budget £'000	Forecast Outturn £'000	Actual Outturn £'000	Difference between Budget and Final Outturn £'000	Explanation for year end variances greater than £10k (<i>starred items</i>)	Difference between your forecast and final outturn £'000	Explanation for large differences between forecast outturn and actual outturn (<i>starred items</i>)
Corporate Support							
Asset Maintenance Argyle Road	59	8	10	49	* Asset maintenance requirements identified but not able to be carried out in 2014/15 due to lack of resources and other identified priorities. Carry forward requested.	-2	
Asset Maintenance Other Corporate Properties	30	52	47	-17	* Additional spend on condition surveys relating to ageing assets.	4	
Asset Maintenance Hever Road	6	20	34	-28	* Higher than anticipated maintenance costs incurred relating to buildings on the site.	-14	* Higher than anticipated maintenance costs incurred relating to buildings on the site.
Asset Maintenance IT	260	260	260	-0		-0	
Asset Maintenance Leisure	165	205	198	-33	* Forecast overspend due to increased requirement for maintenance in 2014/15 on ageing leisure assets.	7	* Asset maintenance requirements identified but not all able to be carried out in 2014/15 due to lack of resources and other identified priorities.
Asset Maintenance Support & Salaries	92	90	88	4		2	
Asset Maintenance Sewage Treatment Plants	8	9	39	-31	* Materials for works due to be carried out in 2015/16 delivered at the end of 2014/15.	-30	* Materials for works due to be carried out in 2015/16 delivered at the end of 2014/15.
Bus Station	14	17	16	-2		1	
Corporate Projects	58	57	85	-27	* Corporate Project costs relating to paperless project were not initially identified within this budget but will be offset by underspends elsewhere.	-28	* Corporate project costs relating to paperless project were not initially identified within this budget but will be offset by underspends elsewhere.
Estates Management - Buildings	-68	-80	-74	6		-6	* Actual spend less than forecast due to re-evaluation of maintenance requirements of assets in light of possible disposals.
Housing Premises	-8	-1	-4	-4		3	
Administrative Expenses - Corporate Support	26	28	29	-3		-0	
Administrative Expenses - Human Resources	16	15	14	3		2	
Administrative Expenses - Property	4	4	2	2		2	
Support - Central Offices	447	485	493	-46	* Forecast overspend due to improved lighting being installed within the offices which will reduce energy costs in future.	-9	* Materials for works due to be carried out in 2015/16 delivered at the end of 2014/15.
Support - Contact Centre	412	383	387	25	* Underspend due to staff turnover and vacant posts.	-4	
Support - Central Offices - Facilities	251	248	246	5		3	

2014-15 Provisional outturn

	Annual Budget	Forecast Outturn	Actual Outturn	Difference between Budget and Final Outturn	Explanation for year end variances greater than £10k (<i>starred items</i>)	Difference between your forecast and final outturn	Explanation for large differences between forecast outturn and actual outturn (<i>starred items</i>)
Support - General Admin	238	261	241	-4		20	* Increased print income achieved towards year end than forecast.
Support - IT	745	800	765	-20	* Overspend due to increased costs for software maintenance, some one-off. Those ongoing have received growth in 2015/16.	35	* Additional, unbudgeted income for IT support to partnership arrangements.
Support - Local Offices	56	60	61	-5		-1	
Support - Nursery	0	0	3	-3		-3	
Support - Human Resources	314	272	271	43	* Underspend due to vacancies and maternity leave during the year.	1	
Support - Property Function	54	52	34	20	* Additional, unbudgeted income for IT support to partnership arrangements.	18	* Additional, unbudgeted income for IT support to partnership arrangements.
	3,179	3,245	3,247	-68		-2	

2014-15 Provisional outturn

	Annual Budget £'000	Forecast Outturn £'000	Actual Outturn £'000	Difference between Budget and Final Outturn £'000	Explanation for year end variances greater than £10k (<i>starred items</i>)	Difference between your forecast and final outturn £'000	Explanation for large differences between forecast outturn and actual outturn (<i>starred items</i>)
Environmental and Operational Services							
Asset Maintenance Car Parks	19	21	20	-1		1	
Asset Maintenance CCTV	16	16	15	1		1	
Asset Maintenance Countryside	8	6	5	3		1	
Asset Maintenance Direct Services	36	56	49	-13	* Installation of lift complete. Improvements made to mess room, toilets and MOT waiting room.	7	* £7248 repair and maintenance costs charged to depot trading account [as account in surplus] rather than further increase overspend on asset maintenance.
Asset Maintenance Playgrounds	14	2	1	13	* Small budget retained for any playground equipment replacement or repairs.	1	
Asset Maintenance Public Toilets	14	2	0	14	* Small budget retained for maintenance.	2	
Building Control Discretionary Work	0	0	3	-3		-3	
Building Control Partnership Members	0	0	0	0		0	
Building Control	-163	-133	-113	-50	* Income only slightly below budget. Savings on structural checking fees. Budget contains income connected with former shared management arrangements with T&MBC.	-20	* Income below profile for March. Difficult to predict accurate forecast as shared working with T&MBC commenced half way through the financial year and apportionment of costs not clarified until recently.
Car Parks	-1,717	-1,662	-1,658	-59	* Income £18,000 below profile on pay and display. First quarter rent paid for new Bligh's area in front of M&S. Energy and external printing costs over budget. On-street pay and display income has increased with motorists finding alternative on-street spaces.	-4	
Car Parks (VAT)	0	-72	-72	72	* Refund of VAT over several years.	0	
CCTV	216	251	260	-44	* Savings on transmission costs against profile. Budget contains challenging income targets which will only be partly offset by savings made during the year.	-9	* Portion of estimated transmission cost savings not realised increasing the impact of challenging income targets
Civil Protection	33	30	26	6		3	
Dangerous Structures	23	21	19	3		1	
Car Parking - On Street	-440	-439	-440	0		1	
Trade Waste (VAT)	0	-26	-26	26	* Past years VAT refund received for Trade Waste Collection.	-0	

2014-15 Provisional outturn

	Annual Budget	Forecast Outturn	Actual Outturn	Difference between Budget and Final Outturn	Explanation for year end variances greater than £10k (<i>starred items</i>)	Difference between your forecast and final outturn	Explanation for large differences between forecast outturn and actual outturn (<i>starred items</i>)
EH Commercial	255	245	257	-2		-12	* Revised cost-sharing arrangements with Partnership - overall outturn for Environmental Health shows favourable variance.
EH Animal Control	1	21	24	-24	* Over expenditure on kennel fees and vet fees, and reduced income due to owners not recovering dogs collected as strays.	-4	
EH Environmental Protection	382	352	377	5		-25	* Revised cost-sharing arrangements with Partnership - overall outturn for Environmental Health shows favourable variance.
Emergency	63	63	61	2		2	
Estates Management - Grounds	97	122	125	-29	* Essential tree maintenance work required.	-4	
Land Charges	-93	-118	-116	24	* Income £40,000 above profile. Additional part time assistant employed to bring performance levels back to target.	-1	
Licensing Partnership Hub (Trading)	0	0	0	0		0	
Licensing Partnership Members	0	0	0	0		0	
Licensing Regime	-5	10	10	-15	* Budgets contain challenging income targets which will only be partly met by savings elsewhere. Actual income, from fees, slightly above target.	0	
Markets	-192	-184	-183	-9		-1	
Parks and Recreation Grounds	96	116	118	-21	* Expenditure required at Bradbourne Lakes.	-1	
Parks - Rural	74	59	62	12	* Annual grant received for Timberden Farm. Tree survey completed likely to result in maintenance costs.	-3	
Building Control Partnership Implementation & Project Cos	0	0	0	0		0	
Public Transport Support	0	0	0	0		0	
Refuse Collection	2,378	2,348	2,359	19	* Grant received from KRP for recycling promotion. Income for glass recycling higher than profile.	-11	* £6000 spent on recycling publicity material from KRP grant. £5000 income received over profile for March for glass recycling. £5700 over profile for March on sack purchase.
Administrative Expenses - Building Control	6	6	5	2		2	
Administrative Expenses - Health	24	10	11	13	* Savings on furniture, mobile phones and training.	-1	
Street Naming	14	4	5	9		-1	
Street Cleansing	1,240	1,240	1,235	6		5	* Earmarked expenditure for supplies and services, not required in March

2014-15 Provisional outturn

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Support - Health and Safety	18	14	14	5		1	
Support - Direct Services	52	45	39	13	* Savings on internal printing and mobile phones. Training delivered in manual handling and driver CPD.	6	* Due to workloads it was not possible to deliver elements of training anticipated. Will be delivered in 2015/16.
Taxis	-20	-30	-26	6		-4	
Public Conveniences	43	55	56	-13	* Budget contains challenging income following transfer of conveniences.	-1	
Air Quality (Ext Funded)	0	0	3	-3		-3	
	2,501	2,459	2,535	-35		-76	

2014-15 Provisional outturn

	Annual Budget £'000	Forecast Outturn £'000	Actual Outturn £'000	Difference between Budget and Final Outturn £'000	Explanation for Year end variances greater than £10k (<i>starred items</i>)	Difference between your forecast and final outturn £'000	Explanation for large differences between forecast outturn and actual outturn (<i>starred items</i>)
Environmental and Operational Services (TASK)							
Refuse	-71,881	-132,000	-125,162	53,281	* Fuel costs £30,000 below profile. Savings on fixed transport costs. Paid bulky income above profile.	-6,838	* Agency staff costs £7000 higher and transport repairs £4000 higher than profiled in March. Paid bulky income £1700 higher than profiled in March.
Street Cleaning	66,163	36,000	51,683	14,480	* Savings due to vacancies now filled. Savings in fuel costs.	-15,683	* Transport repairs £15,600 higher than profiled in March.
Trade	-11,182	8,000	9,194	-20,376	* Over expenditure of £25,000 on previous disposal charges (£130/tonne). Now delivery direct to Allington, Waste and Energy Plant, at £100/tonne.	-1,194	
Workshop	0	-54,000	-45,146	45,146	* Income £79,000 above profile on vehicle repairs.	-8,854	* Expenditure on vehicle parts £14,000 above March profile. Will be recovered once repairs completed. Income from vehicle repairs £9000 above March profile.
Green Waste	-24,099	-13,000	-32,336	8,237		19,336	* Income from new permits and sale of sacks higher than March profile. Expenditure on new bins £12,000 less than March profile.
Premises Cleaning	-25,038	-28,000	-28,361	3,323		361	
Carpools	-12,351	-7,000	-7,811	-4,540		811	
Pest Control	15,250	8,000	4,388	10,862	* Higher than expected income due to additional rodent work.	3,612	
Grounds	-1,296	-4,000	-5,199	3,903		1,199	
Fleet	0	0	4,337	-4,337		-4,337	
Depot	0	0	-14,913	14,913	* Income from winter gritting £15,000 higher than March profile.	14,913	* Income from winter gritting £15,000 higher than March profile.
Emergency	934	-1,000	-2,235	3,169		1,235	
	-63,500	-187,000	-191,561	128,061		4,561	

2014-15 Provisional outturn

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Financial Services							
Action and Development	7	7	4	3		3	
Benefits Admin	1,071	1,026	1,092	-21	* Increased income following the re-negotiation of the partnership agreement with Dartford BC. Additional agency staff to address high volumes.	-66	* Re-allocation of 'Dartford Partnership Hub' account.
Benefits Grants	-659	-659	-659	0		0	
Consultation and Surveys	3	1	0	3		1	
Corporate Management	989	823	863	125	* The Council has been able to make a financial contribution to the targeted underspend for this year by committing to reducing spend on consultants and other services and through the quality of its work in producing the Statement of Accounts ensuring no additional external audit charges are levied and the fees for the year are as programmed by the Audit Commission.	-40	* The variance between forecast and actual expenditure across the corporate management budget is related to performance awards on corporate salaries and reduced charges on the previous year for additional work on the benefit subsidy grant.
Corporate Savings	166	5	0	166	* The savings created from the Council's vacant posts are in excess of the budget profile and expected spend on market supplements is beneath budget for the year.	5	
Dartford Partnership Hub (SDC costs)	-552	-364	-552	-0		188	* The hub accounts are allocated out to 'Benefits Admin', 'Local Tax' and 'Support - Audit Function' at year end.
Equalities Legislation	18	14	14	4		0	
External Communications	172	172	174	-2		-2	
Housing Advances	2	2	1	2		2	
Local Tax	452	300	236	216	* Increased income following the re-negotiation of the partnership agreement with Dartford BC. Additional funding was also received from the major precepting authorities for Council Tax Support.	64	* Re-allocation of 'Dartford Partnership Hub' account.
Members	412	379	377	36	* Some Members did not claim their full allowance and the rules state that Members cannot claim more than one Special Responsibility Allowance.	2	
Misc. Finance	2,326	2,603	2,604	-277	* Budget for Discretionary Rate Relief not required. Costs associated with development projects are included here.	-1	

2014-15 Provisional outturn

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Dartford Partnership Implementation & Project Costs	-30	-218	-101	71	* External funding received that will fund SDC's share of the Benefits increased workload as above.	-117	* The Dartford Partnership Project Costs are allocated out to 'Benefits Admin', 'Local Tax' and 'Support - Audit Function' at year end.
Performance Improvement	6	-10	-20	26	* Variance is as a result of New Burdens Grant to assist the Council in managing applications under the Community Rights legislation. The work required to administer the scheme has been absorbed in to the work of the Transformation & Strategy service at no additional cost.	10	* An additional new burdens grant was paid to the Council as a contribution to the costs of meeting the Governments Transparency Regulations. The monies were not received by the Council until 26 March.
Administrative Expenses - Corporate Director	0	0	0	0		0	
Administrative Expenses - Chief Executive	27	12	10	17	* Efficiencies due to the merger of several admin accounts.	2	
Administrative Expenses - Financial Services	42	27	31	11	* Reduced spending on printing and publications.	-4	
Administrative Expenses - Transformation and Strategy	11	5	4	6		0	
Support - Audit Function	139	162	187	-48	* Two vacancies contributing to the vacancy pot. The impact of this is shown here as they are Sevenoaks specific, but the salary budgets are included in the partnership hub. Re-negotiation of the partnership agreement with Dartford BC.	-25	* Re-allocation of 'Dartford Partnership Hub' account.
Support - Exchequer and Procurement	132	139	137	-5		2	
Support - Finance Function	206	161	150	56	* Work on non finance partnerships was contained within original resources.	11	* Work on non finance partnerships was contained within original resources.
Support - General Admin	142	150	175	-32	* Increase in insurance premiums.	-25	* Increase in insurance premiums.
Treasury Management	101	106	121	-21	* Increased bank charges and one-off legal fees.	-16	* Increased bank charges and one-off legal fees.
	5,183	4,841	4,847	335		-6	

2014-15 Provisional outturn

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Housing							
Energy Efficiency	23	23	26	-2		-3	
Gypsy Sites	-31	-19	-19	-12	* Additional work on the site, to bring several pitches up to standard due to damage discovered after several long standing tenants left. This is mainly offset by a waste water refund and the balance of a grant.	-0	
Homeless	96	93	94	2		-1	
Disabled Facilities Grant Administration	0	0	1	-1		-1	
Housing	445	434	437	8		-3	
Housing Initiatives	6	4	6	1		-1	
Homelessness Prevention	0	0	4	-4		-4	
Needs and Stock Surveys	0	0	0	0		0	
Housing Option - Trailblazer	0	0	0	0		0	
Private Sector Housing	155	151	153	1		-3	
Administrative Expenses - Housing	17	9	12	5		-2	
Sevenoaks Switch and Save	0	0	2	-2		-2	
Homelessness Funding	0	0	0	-0		-0	
Leader Programme	10	9	10	0		-0	
	721	705	725	-4		-20	

Agenda Item 10

2014-15 Provisional outturn

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Legal and Governance							
Civic Expenses	16	16	15	1		1	
Democratic Services	117	109	112	6		-2	
Elections	62	57	57	4		-1	
Register of Electors	131	129	131	0		-2	
Administrative Expenses - Legal and Governance	72	62	63	9		-1	
Support - Legal Function	190	161	162	27	* Income generated from s.106 agreements and miscellaneous sources exceeded expectations for the first quarter. However, the new CIL arrangements came into place 4th August 2014 which has already resulted in a reduction in income.	-1	
	588	534	541	47		-7	

2014-15 Provisional outturn

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Planning Services							
Conservation	43	39	40	3		-1	
Planning Policy	402	451	459	-57	* Rather than funding policy work from the LDF reserve we will make use of the in-year overachievement in fee income.	-8	* The budget was revisited in light of the likely costs associated with the local plan review and the reserve was supplemented accordingly. In addition there were staffing costs (recruitment) that affected the favourable position.
LDF Expenditure	0	41	53	-53	* Rather than funding policy work from the LDF reserve we will make use of the in-year overachievement in fee income.	-12	* There were additional costs associated with the production of the hard copy ADMP.
Neighbourhood Plan	0	0	0	-0		-0	
Planning - Appeals	190	179	180	10	* This variance is a result of underspending on consultants and legal costs. However this is partially offset by costs awarded against the Council, and expenditure on the public inquiry for Singles Cross.	-1	
Planning - CIL Administration	0	3	3	-3		0	
Planning - Counter	-0	-0	-0	-0		0	
Planning - Development Management	299	79	71	228	* The overachievement on fee income is the result of a relatively small number of high fee applications and an increase in application numbers throughout the year.	8	* This is attributable to additional fee income at the end of the year.
Planning - Enforcement	273	252	249	24	* This is a result of a vacant administrative post.	4	
Fort Halstead	0	-15	-22	22	* This is income from the planning performance agreement relating to the application at Fort Halstead.	7	* In-house staff have backfilled to cover the loss of agency temps and the forecast outturn was not adjusted.
Administrative Expenses - Planning Services	37	28	28	9		-0	
Administrative Expenses - Policy and Environment	0	0	0	0		0	
	1,243	1,058	1,060	182		-3	

Finance Advisory Committee Work Plan 2015/16

2 June 2015	1 September 2015	17 November 2015	25 January 2016	25 February 2016
<p>Role of the Advisory Committee and Key Challenges</p> <p>Financial Performance Indicators 2014/15 - to the end of March 2015</p> <p>Provisional Outturn 2014/15 and Carry Forward Requests</p>	<p>Annual Treasury Management Report 2014/15</p> <p>Financial Performance Indicators 2015/16 - to the end of July 2015</p> <p>Financial Results 2015/16 - to the end of July 2015</p> <p>Financial Prospects and Budget Strategy 2016/17 and Beyond</p>	<p>Treasury Management Statutory Report</p> <p>Budget: Service Reviews and Service Change Impact Assessments (SCIAS)</p> <p>Financial Performance Indicators 2015/16 - to the end of September 2015</p> <p>Financial Results 2015/16 - to the end of September 2015</p>		

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