

Report of The Head of Finance**2013-14 Revenue and Capital Outturn****1 Purpose of report**

- 1.1 This report presents members with an overview of the council's revenue and capital expenditure against approved budget for the financial year 2103-14.
- 1.2 The closure of accounts process for the 2013-14 financial year is still ongoing and this work includes reviewing all of the balance sheet accounts for completeness and accuracy. This could result in amendments to the revenue outturn position for 2013-14 which will be reported to a future Resources Committee if required.

2 Executive Summary

- 2.1 The Council set its revenue budget in February 2013 at £10.378m for expenditure, with associated on going sustainable funding of £8.488m. This meant that £1.890m approximately was needed from revenue reserves to support the expected level of expenditure when the budget was set.
- 2.2 The use of reserves to support the budget for the medium term is unsustainable as it is a finite resource and both members and officers are aware of the need to reduce expenditure and increase income to address this.
- 2.3 The revenue monitoring statement (Appendix 1) shows the use of reserves needed to support the 2103-14 budget is now only £993,000.
- 2.4 There is still an underlying deficit in the budget which needs to be addressed over the medium term. But as shown later in the report, changes within the year from officers being more aware of the need to both reduce costs and increase income, and more specific grants being received for 2013-14 than anticipated, have resulted in the need to use reserves being significantly reduced. Some of these changes will be on going and can be built into future years. Some are specific to the year or are demand led and so cannot be forecast for future years.
- 2.5 The reduced need to fund the expenditure from reserves has increased the general fund reserves available for future use and has therefore put the council in a better position financially over the medium term. However, there is still a structural or underlying budget deficit to address and this issue will be included in the refreshed Medium Term Financial Plan due to come to this committee later in the year.
- 2.6 It is normal as part of the year end finance report to also propose the changes to ear-marked reserves to be included as part of the closedown process. These changes are detailed in section 6.9 of the report.

- 2.7 The capital programme was agreed by members in February 2013. The level of funding available at the time was insufficient to fund all priority projects, but those that could be funded were moved into the approved programme. Those that were still seen as priorities but where funding was not currently available were approved to be included in the programme when additional resources were found.
- 2.8 A full review of the capital programme was requested by members of this committee and there is an update on that elsewhere on this agenda. This report will cover only the outturn position of those schemes in the approved programme. Future changes to the programme will be covered in the capital review report.
- 2.9 The capital programme monitoring statement (Appendix 2) shows an outturn of £1.966m, compared to the original estimated capital spending for 2013-14 of £6.824m. Reasons for the changes to expected spending and reprofiling of the budgets are included in Appendix 2.

3 Appendices

Appendix 1 Revenue monitoring position to 31st March 2014

Appendix 2 Capital programme monitoring position to 31st March 2014

Appendix 3 Capital programme funding position

The Committee is invited to RESOLVE to:

- 4.1 **NOTE the outturn position, subject to audit, which has been outlined in this report and the reasons for the projected outturn variations at 31st March 2014**
- 4.2 **NOTE the position on the capital programme and the reasons for the variances and re-profiled budgets as shown in Appendix 2**
- 4.3 **NOTE the positions on the funding of the capital programme in Appendix 3**
- 4.4 **APPROVE the contributions to reserves and utilisation as shown in 6.10 below**

5 Introduction

- 5.1 Both the revenue and capital monitoring positions were last reported to the March 2014 Resources Committee. Monitoring is reported four times in the year, with three in year reports and the final out turn position in June of the year following. This report reflects the final outturn position as at 31st March 2014, subject to any changes that may result as part of the audit process.

6 2013-14 Revenue Outturn

- 6.1 The council set its revenue budget in February 2013 as £10.378m, using £1.890m of reserves to support revenue spending. The monitoring of the revenue budget reports the variance to the use of reserves to show any under or over spending on the budget set. The areas that contribute to this movement are summarised in Appendix 1 of the report.
- 6.2 The revenue monitoring position reported in March 2014 showed that at the end of January 2014 the forecast use of reserves to balance the budget was £1.199m, compared to the original budget estimate of £1.890m.
- 6.3 The final outturn position has now been calculated, and the amount of reserves required to support spending and achieve a balanced outturn is now £993k. Since the report in March the amount of reserves required has improved by a further £206k; table 1 shows a breakdown of these movements.

Table 1

Revised Budgeted Use of Reserves as at 31st January 2014	£'000 1,199
Budget Savings	
Discretionary Rate Relief - National Changes	-70
Elections and Register of Electors savings	-51
Recovery of court costs	-50
Private landlord repairs savings	-35
Additional grant income - Small Business Rates Relief (S31 Grant)	-22
Hackney Carriage income	-16
Delays in planning appeals	-16
Total Budget Savings	-260
Budget Pressures:	
Net change in bad dept provision	54
Total Budget Pressures	54
Net Budget Saving	-206
Revised Budgeted Use of Reserves as at 31st March 2014	993

- 6.4 Table 2 below compares the actual outturn expenditure against the budget set and the variance for the year. This shows that originally the budget for the use of reserves to support revenue spending was £1.890m, but actual use of reserves at out turn was only £993k. Therefore, £897k less reserves were needed in the year than originally expected when the budget was set. The changes are shown below as the variance to the original budget.

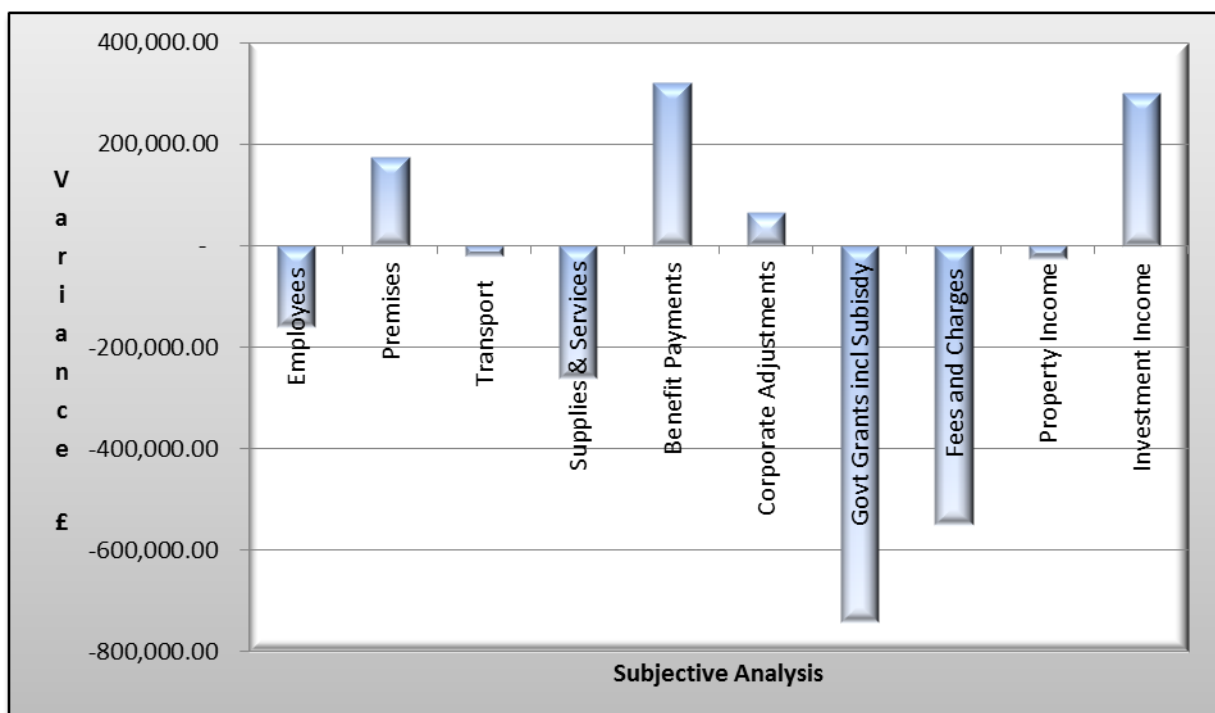
Table 2

Service Area	Budget	Outturn	Variance
	2013/14	2013/14	
	£	£	£
Community	2,771,690	2,702,760	- 68,930
Planning and Local Development	1,280,240	1,130,250	- 149,990
Environmental Services	4,094,270	4,133,860	39,590
Resources	801,820	603,260	- 198,560
IT Shared Service	1,054,520	1,045,220	- 9,300
District Law Shared Service	172,700	124,400	- 48,300
Finance	62,350	85,220	- 147,570
Other Income & Expenditure	- 1,405,640	- 1,637,000	- 231,360
Corporate Management	575,780	474,820	- 100,960
Parish Precepts	443,320	461,390	18,070
Use of Service EMR	526,920	526,920	-
Total Service Expenditure	10,377,970	9,480,660	- 897,310
Agreed Budget Deficit	- 1,890,009	- 1,890,009	-
Net Budget Requirement	8,487,961	7,590,651	- 897,310

6.5 A detailed breakdown of the service expenditure variances by service area with explanatory notes is shown at Appendix 1.

6.6 The analysis above shows in which area of service delivery the budgets were set and variances arose. However, it is also useful to show the variance against types of budgets set. The chart that follows details how the outturn compared to the budget, summarised by analysing the type of income or expenditure.

Chart 1



- 6.7 The following points help to clarify the analysis above:
- Government grant includes the subsidy received from the DWP to contribute towards housing benefit costs; this is partially offset by an increase in benefit payments.
 - Government grants also include the small business rates relief grant which was not announced until December 2013 and was reported in the last monitoring report.
 - Fees and Charges, includes such things as planning fees, hackney carriages and licensing, which are demand led budget and difficult to accurately forecast.

6.8 Table 3 below sets out how the total service expenditure is funded in 2013-14

Table 3

	Budget	Outturn		Variance
	2013/14	2013/14		£
	£	£		£
Total Service Expenditure	10,377,970	9,480,660	-	897,310
Amount to be funded from GF Reserves	- 1,890,009	- 992,699	-	897,310
Net Budget Requirement	8,487,961	8,487,961	-	-
Ear Marked Reserves	- 1,236,360	- 1,236,360	-	-
Government Grant	- 3,178,000	- 3,178,000	-	-
Business Rates	- 2,824,442	- 2,824,442	-	-
Council Tax	- 3,194,961	- 3,194,961	-	-
Total Funding	- 9,197,403	- 9,197,403	-	-

6.9 It is important to note that whilst the need to use reserves to support the budget for 2013-14 has reduced, mainly as a result of one off items, the underlying or structural deficit faced by the council as identified in the current Medium Term Financial Plan is still £1.6m in 2014-15.

6.10 The majority of changes in the variance analysis shown are of a one-off nature, and cannot therefore be accurately built into the budget as definite changes for the future at present. It is considered prudent to initially set aside these beneficial changes in ear marked reserves, and once further certainty around their continuation can be made they will be built into future budgets as part of the Medium Term Financial Plan and annual budget setting process.

6.11 The creation of these earmarked reserves will give further resilience to the unknown future of the changes and will provide for the potential financial impact of any potential increased costs or loss of income in these specific areas.

6.12 The 2013-14 budget outturn includes some of these items in a net transfer to ear marked reserves of £1.236m, table 4 below summaries the movements:

Table 4

	£'000	£'000
Revenue Ear Marked Reserves as at 1.4.13		- 3,516
<i>Use of reserves in year:</i>		
Efficiency & Restructuring	414	
Property Service Charges	39	
Youth Funding	2	
Homelessness Prevention	5	
Neighbourhood Planning	12	472
<i>Increase in reserves in year:</i>		
Individual Electoral Registration	- 9	
Welfare Reform	- 250	
Collection Fund	- 540	
Planning	- 200	999
Total Service Ear Marked Reserves		- 527
Business Rates Growth		- 709
Estimated Revenue Ear Marked Reserves as at 31.3.14		- 4,752

6.13 The main increases to ear marked reserves proposed are outlined below.

- Welfare Reform:** In the budget setting process it was recognised that the benefits and welfare systems were facing changes, and at that time it was uncertain how these would impact on our budget. It was assumed that benefits claims and subsidies would be under pressure, and that homelessness and other effects of the economic climate could also add additional costs to the borough. To make a provision for these a budget was set at £250k to be used if we saw these pressures filtering through to our costs. Fortunately, either from an increase in the pickup of the local economy or from changes not being implemented as planned, it has not been necessary to use this funding. It was thought at one point that the subsidy claim for housing benefit may need to use some of the resources, but as the final subsidy has been completed it is clear it will not be needed in 2013-14. The budget has also been provided for in 2014-15, reducing in the Medium Term Financial Plan over the coming years. By creating a reserve the 2014-15 budget can be reduced to nil as any effects that may start to be seen of welfare reform can be drawn from the reserve. This will help to reduce the reliance on general fund reserves for 2014-15 and the ongoing costs will be revised as part of the refreshed Medium Term Financial Plan. Any funding that is not needed by the end of 2014-15 will be returned to the general fund at that time.
- Planning Income:** In the March monitoring report it was suggested that the excess income achieved in 2013-14 reported at that time of £200k be set aside as an ear-marked reserve to provide for the potential costs of appeals that may be needed in 2014-15.
- Collection fund:** This movement to reserves has been included as part

of the medium term plan and as a result of audit recommendations from the 2012-13 closedown process. It relates to a previously unidentified item in the balance sheet that in 2013-14 was fully investigated. Audit recommended that it be set aside for 1 year as an ear marked reserve in case any further information came to light relating to the item. This reserve is being created to accommodate that request. If nothing does come to light this balance can be moved to general fund reserves as part of the 2014-15 closedown process.

- **Business rates growth:** The year-end accounting treatment for the recognition of business rates growth, including the benefits of spreading appeals and pooling, are technically complex. The accounting treatment will be similar to that undertaken for Council Tax, based on a collection fund, where previous year's surpluses or deficits are recognised in the following year. Add to this the uncertain nature of the final year-end figures, which can change significantly at any point in the year, and the ability to accurately forecast the level of funding becomes very difficult.

The creation of an ear-marked reserve will provide some additional resilience to the collection fund balances for future years and also to mitigate against the unpredictable nature of the business rate retention scheme.

The Borough Council of Wellingborough has been prudent in its forecasting of its growth figures due to both the effect on prolonged economic downturn and the uncertain nature of the accounting treatment. We have seen there may be the "green shoots" of recovery in the economy locally as business rates is growing, planning permissions are increasing and that the pull on resources from welfare reform are not hitting us as hard as we thought. Other boroughs have unfortunately seen sharp shifts away from growth, mainly from outside their own control and are facing a deficit position on their forecasts for the retained element of that growth as funding increases.

This reserve will be reviewed as part of the year end process every year from now on and if it is not fully needed for future years any surplus can be moved to general fund. This is considered to be the most prudent method for accounting for a very unpredictable element of our funding and is one that is being adopted in a number of authorities' accountancy teams across the county.

- 6.14 The 2013-14 budget set by Council included a forecast deficit of £1.890m which was to be funded from reserves. Table 5 shows the revised position.

Table 5

	£	£
Original Budgeted Use of Reserves		1,890,009
Forecast decrease in the use of reserves at 31.1.-	691,000	
Further decrease in the use of reserves	- 206,310	- 897,310
Revised Use of Reserves		992,699

- 6.15 As stated above the Revenue budget for 2013-14 is currently expected to come

in below budget by £897k as the amount of reserves needed to balance the budget has significantly reduced, more detailed information available for this variance is shown in Appendix 1

Capital Programme 2013-14 to 2017-18

- 6.16 The revised capital programme for 2013-14 as reported at Resources Committee on 19th March 2014 was £6.824m, which included £3.392m of budget not spent in 2012-13 and re-profiled to 2013-14.
- 6.17 The outturn for capital is £1.966m, this leaves £4.858m under spend compared to the budget, which is outlined in more detail in Appendix 3. The majority of the underspend will, subject to review and approval, be re-profiled into 2014-15.
- 6.18 The capital programme covers more than one year and shows both the expected spend in the current financial year as well as the spending that has been profiled to be spent in following years. When projects are delayed the spending is also delayed and where this crosses over to the next financial year this spending is re-profiled accordingly. The spending on the project has been committed as a total regardless of profiling and so the movement of predicted spending between years does not free up resources in the overall balance available, but may provide the opportunity to move agreed schemes, with profiled spending in later years, forward to be delivered earlier, if appropriate and achievable.
- 6.19 As a consequence of the various reprofiling of expenditure changes have been made to the programme for 2014-15 . Appendix 4 now sets out the budget for 2014-15 together with a projected resourcing schedule.
- 6.20 The capital review report elsewhere on this agenda will address how to rebalance the capital programme and to ensure that schemes that are included are those that can be delivered within resources and capacity for the future.

7 Revenue budget 2014-15

- 7.1 The 2014-15 budget is being monitored and an update on the forecast outturn position and a refresh of the strategic financial assumptions will be reported to Resources Committee in September 2014.
- 7.2 There are already some areas that it is becoming apparent may need to be amended in year as the monitoring progresses, such as the welfare reform budget outlined earlier in this report.
- 7.3 Accountancy staff are working with budget managers to ensure that budgets are correctly recorded, both in the right area and at the right amount. There is a scheme of virement in the financial regulations that allows for the changes below £10k to be made in year. Any changes above this limit have to be agreed in line with the council's decision making processes. The first monitoring report for 2014-15 later in the year will reflect any changes that have been or need to be made to budgets.

8. Legal Powers

- 8.1 Local Government Act 2003

9. Financial and Value for Money Implications

9.1 The financial accounts will be reviewed on completion of the closure of accounts process to see if there is a need for virements. These will be reported to future Resources Committees if required.

10. Risk Analysis

Nature of risk	Consequences if realised	Likelihood of occurrence	Control measures
Error in reported position	Over spend and reduced Reserves and Balances	Low due to level of quality assurance	Robust financial arrangements.
Changes in Service outturn positions	Revised outturn	Low until the Annual Audit has been completed	Robust financial arrangements.

11. Implications for Resources

None identified.

12. Implications for Stronger and Safer Communities

No specific implications.

13. Implications for Equalities

No specific implications.

14. Author and Contact Officer

Samantha Knowles, Principal Accountancy Manager

15. Consultees

Budget Managers
SMT

16. Background Papers

Financial Services budget monitoring working papers.

Service Area	Original Budget 2013/14	Revised Budget 2013/14	Final Outturn 2013/14	Full Year Variance	Reported Variance as at 31st January 2014	Variance Movement
	£000's	£000's	£000's	£000's	£000's	
	(a)	(b)	(c)	(d)	(e)	(f)
Community Support	2,076	2,285	2,224	-61	-27	-34
	<p>Savings: *Glamis Hall NCC additional Funding £27k - When the budget was set it was anticipated NCC would reduce their contribution, however this decision was amended after the budget was set. *W3 Bus Service Saving £24k, service is currently being funded by NCC *Glamis Hall Savings £26k *Staff Vacancy Savings £33k *NCC Contract for Sports Development Officer £2k *Community Development Initiatives LLM grant income £2k *General Savings on Community Development Initiatives Services £5k *Reduction in grant paid to Weavers Leisure Centre £17k *Savings on grants £12k *Savings on costs of IML representation £1k *Increased income and general savings from events £6k *Community safety savings £17k *PCC grant carry forward £15k</p> <p>Pressures: *Pay award £3k *Cost of excess electricity + gas at the Leisure Centres £68k *Hope Centre Voluntary Grant £12k *Extension of Leisure contract £19k *Castle Radon testing and Repair/maintenance £4k *Increased CCTV costs £3k *Extra Contractor Costs for Community Safety Initiatives £8k *Increased net costs of Waendel Walk £9k</p>					
Environmental Protection	306	306	291	-15	-11	-4
	<p>Savings: *Staff vacancy £3k *Maternity savings £13k *Pest Control - reduction in level of work £2k *Cost of Kennels £1k *Coat of Pollution control £1k</p> <p>Pressures: *Pay award £2k *Travellers cost likely to be £1k more *Costs of funerals under recovered £2k</p>					
Health Protection	181	181	187	6	39	-33
	<p>Savings: *Additional Hackney Carriage & licensing income £29k *Net savings across the service £4k</p> <p>Pressures: *Pay award £2k *Salary JE £1k *Communities for Health Post £36k</p>					
Community	2,563	2,772	2,702	-70	1	-71

Service Area	Original Budget 2013/14	Revised Budget 2013/14	Final Outturn 2013/14	Full Year Variance	Reported Variance as at 31st January 2014	Variance Movement
	£000's	£000's	£000's	£000's	£000's	
	(a)	(b)	(c)	(d)	(e)	(f)
Housing	514	527	459	-68	-28	-40
	Savings: *Savings re North Northants Housing Co-ordinator £2k *Staff vacancies £41k *Savings on PSL property costs £55k *Savings on cost of providing homeless accommodation £11k *Extra income from CODE for sustainable homes work £2k Pressures: *Reduction in Private Sector Renewal Income £1k *Pay award £4k *Housing development feasibility costs £38k					
Planning Policy and Regeneration	588	611	595	-16	9	-25
	Savings: *General savings across the service £9k *Staff savings as a result of being able to capitalise salaries £14k *North Northants partnership savings reported in the last quarter £11k Pressures: *Tudor Gate costs - write off as unrecoverable £9k *Overspend on street name plates - work should have been carried out in 2012/13 £5k *Salary JE £1k Pay award £3k					
Planning and Building Control	334	141	76	-65	-198	133
	Savings: *Increased planning income as a result increased activity £75k *Savings as a result of appeal not progressing as quickly as anticipated £16k *Net increase in searches income £9k *Staff vacancies £5k Pressures: *BC Subscriptions increase £3k *BC Professional fees £5k *Pay award £7k *Salary JE £25k					
Planning and Local Development Division	1,436	1,279	1,130	-149	-217	68
Environmental Maintenance	3,052	3,055	3,063	8	0	8
Waste and Transport	1,042	1,039	1,071	32	54	-22
	Savings: *Increase in profit share from Wellingborough Norse £97k Pressures: *Additional costs for disposal of recycling £78k *Less income on Recycling Collection due to reduced tonnage £43k *Loss in sales income for Vehicles & Plant due to invoice write off £5k *Loss in general income for Vehicles & Plant £3k					
Environmental Services Division	4,094	4,094	4,134	40	54	-14
Services Directorate	8,093	8,145	7,966	-179	-162	-17

Service Area	Original Budget 2013/14 £000's	Revised Budget 2013/14 £000's	Final Outturn 2013/14 £000's	Full Year Variance £000's	Reported Variance as at 31st January 2014 £000's	Variance Movement
	(a)	(b)	(c)	(d)	(e)	(f)
Organisational Development	307	319	233	-86	-67	-19
	Savings: *£62k CMT Agreed to reduced 2013-14 training budget *£13k net of vacancy and agency cover *£10k savings on services					
Democratic Services	742	733	623	-110	-18	-92
	Savings: *£16k savings on members allowances *£16k savings on members training budget *£18k Salary Savings *£15k savings on corporate advertising *£51k savings for elections and register of electors Pressures: *£6k Freedom of Borough expenditure agreed after budget setting					
Property and Facilities - Operational	1,095	1,093	1,024	-69	-185	116
	Savings: *£28k saving on property repairs & maintenance *£23k savings on professional fees for leases renewals and valuations *£21k service charge income, changes in accounting treatment Pressures: *£3k salary					
Property and Facilities - Investment	-1,379	-1,343	-1,276	67	79	-12
	Savings: *£65k additional license income and fees *£8k insurance recharge income Pressures: *£50k rent income unachieved as a result of back dated lease renewals *£90k bad debt provision - year end accounting					
Resources Division	765	802	604	-198	-191	-7
Information Technology Shared Service	1,057	1,055	1,045	-10	37	-47
	Savings: *£45k ENC contract Savings generated from a reduction in staff hours. *£7k additional grant from DEFRA for INSPIRE Pressures: *£12k Additional cost (£4k increase in VM maintenance charges and additional PSN audit requirements £8k Softcat) *£18k Abritas upgrade *£1k extending Active Absence *£11 Increase in costs relates to IDOX project and the need for licences, Hardware, and data extraction services.					
District Law Shared Service	173	173	124	-49	-46	-3
	Savings resulting from Daventry District Council joining the consortium during the year, the 2014/15 budget has been adjusted to reflect this change					

Service Area	Original Budget 2013/14	Revised Budget 2013/14	Final Outturn 2013/14	Full Year Variance	Reported Variance as at 31st January 2014	Variance Movement
	£000's	£000's	£000's	£000's	£000's	
	(a)	(b)	(c)	(d)	(e)	(f)
Accountancy	457	467	419	-48	-42	-6
	Savings: *£35k savings on services budget *£13k savings on procurement					
Internal Audit	87	87	56	-31	-27	-4
	Savings on the consortium contract fee, the 2014/15 budget takes into consideration this change					
Revenues and Benefits	101	-492	-559	-67	35	-102
	Savings: *£70k discretionary rate relief budget not required due to national changes *£50 recovery of court costs *£51k additional grant income to support legislation changes Pressures: *£104k net cost of housing benefit					
Finance Division	645	62	-84	-146	-34	-112
Corporate Contingency	174	27	-16	-43	-50	7
	The 2013/14 budget included the corporate provision for a 1% pay rise, these costs have been absorbed by individual services					
Council Tax Freeze Grant	-30	-30	-32	-2	0	-2
Small Business Rates Relief Grant	0	0	-367	-367	-345	-22
	In the summer of 2013 Central Government again agreed to double the small business rate relief. However, as the new business rates retention scheme (BRRS) had been implemented this would have a direct impact on the growth forecasts and potential income from the local share that authorities may receive. To compensate for this Central Government pledged to make good any losses that this may have on the authorities.					
Collection Fund	0	0	4	4	0	4
New Homes Bonus	-615	-615	-633	-18	0	-18
Bad Debt Provision	10	10	-26	-36	0	-36
Depreciation & Amortisation	-1,546	-1,559	-1,559	0	0	0
Non Distributed Costs- Pension Fund	1,185	1,185	1,166	-19	0	-19
Investment Income	-582	-582	-284	298	270	28
	The 2013/14 was set assuming a 1.4% average rate of return, this has now dropped to 0.4% as a result of the Government introduction of the Funding for Lending scheme and the current Treasury Management Strategy. The strategy has been reviewed and amended to mitigate impact.					
Audit Fee & Bank Charges	159	159	110	-49	-51	2
	The audit fee budget was kept at the same level as previous years as a result of the external audit work transferring from the Audit Commission to KPMG, officers were not sure if any additional work would be required under the new system, therefore the budget was retained until this issued was clarified. The 2014/15 budget has been adjusted to reflect this saving					
Other Income and Expenditure	-1,245	-1,405	-1,637	-232	-176	-56
Resources Directorate	1,395	687	52	-635	-410	-225
Corporate Management	447	576	475	-101	-103	2
	Service under spend is as a result of the corporate restructure which was implemented in the year					
Parish Precepts	443	443	461	18	-16	34
2013/14 Budget Requirement	10,378	9,851	8,954	-897	-691	-206
Use of General Fund Reserves	-1,890	-1,890	-1,004	886	691	195
Ear Marked Reserves	0	1,236	1,247	11	0	11
	Further analysis of ear marked reserves are detailed in 6.9, table 5					
Business Rates	-2,115	-2,824	-2,824	0	0	0
Council Tax	-3,195	-3,195	-3,195	0	0	0
Government Funding	-3,178	-3,178	-3,178	0	0	0
2013/14 Funding	-10,378	-9,851	-8,954	897	691	206

Scheme Reference	Capital Scheme Title	Responsible Officer	Total Capital Programme	Capital Programme	Total	Variance	Forecast	Variance	RAG Status	Responsible Officer Comments
			2013/14-2017/18	2013-14 Including re-profiling	Expenditure 2013-14	Total expenditure against budget	as at P10 reported to March Resources	P10 forecast against actual spend		
			£000	£000	£000	£000	£000	£000		
J107	Telephone System	Alison Curtis	75	75	3	72	10	7	☹️	The telephone system project cannot progress until the AD and Exchange Migration is complete which is scheduled for completion during Q1 of 2014/15. Therefore the majority of this budget will be carried forward.
J132	Desktop Equipment Replacement and Windows7	Alison Curtis	178	89	78	11	89	11	☹️	The project is ongoing with the bulk purchases having been made. There remains additional hardware requirements and it is anticipated that this budget will be fully spent by year end.
J105	Bandstand Castle Fields	Amanda Johnson	13	13	2	11	13	11	☹️	Budget profiled in 2014/15
J135	Day Centre for older people	Gill Chapman	400	-	-	-	-	-	😊	Budget profiled in 2014/15
K103	Allan Bank	Gill Chapman	59	59	45	14	45	-	☹️	Completed
J128	ICT Resilience	Ian Peters	89	59	61	-2	61		☹️	UPS purchased and installed. Awaiting quotations to expand Backup system. The slight overspend in the current year is due to increased storage costs and will reduce the available budget profiled in 2014-15.
J130	ICT Security	Ian Peters	11	11	4	7	11	7	☹️	Ongoing project in response to Public Services Network audit with anticipated spend profiled accordingly. £6k of actual spend amount to be recharged to East Northamptonshire
J131	Citrix Remote Access	Ian Peters	13	13	12	1	12		😊	Completed
J133	Active Migration / Exchange Migration	Ian Peters	106	106	49	57	75	26	☹️	Project ongoing, however completion is delayed due to the Northgate Idox migration. Therefore approximately £30k will be carried forward into 2014/15.
J042	High Street Development	Jennifer Bell	77	77	-3	80	-	3	☹️	Ongoing budget required for professional fees in relation to the High Street CPO
J102	High Street Development British Legion	Jennifer Bell	40	40	-	40	-	-	☹️	Land acquisition required to complete High St CPO. Owner currently out of country. Agreed to contact Council and reopen negotiations on return - late Summer.
J103	High Street Development Mobile Radio	Jennifer Bell	475	475	17	459	475	459	☹️	Planned completion for 28th February delayed, agreements now exchanged. Completion due end of August 2014
J122	Street Furniture	Jennifer Bell	74	74	28	46	40	12	☹️	Discussions ongoing with Moulton College re student scheme to repair mosaics. Sourcing of materials required is being investigated with timeline for completion of project to be advised.
J123	Regeneration Signs	Jennifer Bell	21	21	-	21	-	-	☹️	Current town signs renovated. Two previous reports proposing designs for regeneration signs have been rejected, therefore review being undertaken with further report to be presented at Development Committee in 2014-15.
J037	Redhill Farm - Roads & Sewers Phase 4	John Udall	824	427	211	215	210	-1	☹️	No further costs expected 13/14 carry forward to 14/15
J092	MSCP Refurbishment	John Udall	624	624	23	601	15	-8	☹️	Project on hold pending decision re future of MSCP.
J100	Wellingborough Heritage and Shop Front Grant Initiative	John Udall	2,076	486	57	429	50	-7	☹️	No further costs expected 13/14 carry forward to 14/15
J106	Electronic Data Record System	Kathryn Rance	26	26	6	20	-	-6	☹️	Project on hold due supplier resources
J129	Website Improvements	Kathryn Rance	22	22	23	-1	23	-	☹️	Completed - Overspend due to purchase of additional test system, which was available via a joint procurement deal with East Northamptonshire at £1000, a significantly lower price than usual.
J125	Castle Audio Equipment	Liz Elliott	37	37	-	37	-	-	☹️	New management at The Castle are reviewing the original project bid and are considering the available options.
K221	Parish Council Irchester	Liz Elliott	56	56	43	13	43	-	☹️	No further costs expected within this financial year, remaining budget to be carried forward into 2014/15 when scheme is planned for completion.

Scheme Reference	Capital Scheme Title	Responsible Officer	Total Capital Programme 2013/14-2017/18	Capital Programme 2013-14 Including re-profiling	Total Expenditure 2013-14	Variance Total expenditure against budget	Forecast as at P10 reported to March Resources	Variance P10 forecast against actual spend	RAG Status	Responsible Officer Comments
J126	Crematorium *	Liz Elliott	3,394	1,294	66	1,228	50	-16	☹️	Update from Liz
K104	Weavers School	Liz Elliott	23	23	23	-	23	-	😊	Completed
J134	Expanding grave spaces	Nicola Holden	36	36	-	36	-	-	☹️	Project ongoing due for completion summer 2014.
J121	Academy Upgrade	Nigel Robinson	53	53	43	10	53	10	☹️	Project streams completed with the exception of the cash receipting implementation which, although programmed was deferred by Capita until July 2014 due to a serious software fault. Remaining budget to be carried forward to 2014/15 for completion of the work.
J041	Non Operational Property	Paul Burnett	24	24	-	24	20	20	☹️	Contingency budget for unforeseen emergency repairs, any remaining funds will carry forward into 2014/15.
J048	Enterprise Court Regeneration	Paul Burnett	22	22	21	1	21	-	😊	Completed
J113	Nest Farm Road Wall	Paul Burnett	98	98	-	98	-	-	☹️	The project is currently out to tender, engineers have been working on a solution without charge to BCW. The approved budget may need to be revised as the repairs would involve road closures and legal costs in respect of local householders. Significant issues as retaining wall poses health and safety / reputational risk.
J114	Glamis Hall	Paul Burnett	23	23	-	23	-	-	☹️	Project on hold, pending decision re future of building.
J116	Croyland Hall Abbey	Paul Burnett	250	250	-	250	-	-	☹️	This project has been delayed due to sourcing and availability of materials however the tender is complete with work expected to start in March 2014. Contractors have started work in 2014/15 and it is anticipated they will be on site for up to six months.
J118	29-30 Sheep Street	Paul Burnett	155	155	1	154	1	-	☹️	The tender process is now complete. Due to the lack of available thatchers this project is unlikely to begin before 2015. Contractors would receive staged payments and any remaining budget will carry forward from 2014-15 to 2015-16.
J119	Tithe Barn Roof and IT Connections	Paul Burnett	100	100	1	99	1	-	☹️	The tender process is now complete. Thatching work to ridges and eaves and the replacement of wire netting protection is now programmed to start in October 2014, due to the lack of availability of approved thatchers. Therefore this budget will be reprofiled into 2014-15.
J120	Tithe Barn Road Offices Lift Control Upgrade	Paul Burnett	30	30	29	1	29	-	😊	Completed
J127	Private Sector Housing Grant - homelessness initiative	Vicki Jessop	300	60	10	50	15	5	☹️	Slow to start building up landlord interest. Budget provides a vehicle for assisting the council deliver its statutory homeless obligations
K001	Renovation Grant-Discretionary	Vicki Jessop	397	157	134	23	125	-9	☹️	Budget contributes to improving private sector housing conditions which reduces the impact on the councils statutory homeless services and improves health and wellbeing.
K002	Disabled Facilities Grant	Vicki Jessop	1,534	685	364	321	415	51	☹️	Service delivery provided through sub contract with Spire Homes Care and Repair
K007	Empty Properties	Vicki Jessop	376	376	-	376	50	50	☹️	A programme for priority empty properties created. 1 CPO achieved (owner unidentified - no payment) and others progressing.
K010	Empty Properties vacant land and CPO	Vicki Jessop	575	575	543	32	575	32	😊	Compulsory purchase of land at Leaway
K302	Kick Start Housing Development	Vicki Jessop	50	50	50	-	50	-	😊	Completed
J137	Football Pitch Improvements	Victoria Phillipson	20	20	19	1	19	-	😊	Completed
J138	Adult Outdoor Gym Equipment	Victoria Phillipson	3	3	3	-	3	-	😊	Completed

12,758	6,824	1,966	4,858	2,623	657
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* Crematorium - Original budget 2013-14 was £2.6m but reduced by early spend in 2012-13.

Capital Programme Funding position

Appendix 3

The following table shows a breakdown of how the budgeted programme will be funded:

	2013-14 £000 Actual	2014-15 £000 Estimate	2015-16 £000 Estimate	2016-17 £000 Estimate	2017-18 £000 Estimate	Total
Capital Programme (Appendix 1)	1,966	10,387	2,305	775	451	15,884
Funded by:						
Capital S106	25	497				522
Disabled facilities Grant	206	212	212	212	212	1,054
Heritage Lottery funding	38	649	422	301		1,410
Capital Receipts	1,697	9,029	1,671	262	239	12,898

Projected Capital Reserves:

	2013-14 £000 Actual	2014-15 £000 Estimate	2015-16 £000 Estimate	2016-17 £000 Estimate	2017-18 £000 Estimate
Capital receipts B/f	13,142	12,903	13,149	12,728	13,716
Anticipated Capital Receipts	1,458	11,775	1,250	1,250	500
Capital Investment Reserve		2,500			
Use of Capital Receipts	1,697	9,029	1,671	262	239
Balance c/f	12,903	13,149	12,728	13,716	13,977

NB - Italics Estimate

The 2014-15 anticipated capital receipts assumed there will be significant assets sales in year

