#### REVENUE BUDGET - PERIOD 3 SUMMARY FINANCIAL REPORT 2013/14 (1 April 2013 to 30 June 2013)

**EXECUTIVE MEMBER:** Cllr Gillian Troughton,

**LEAD OFFICER:** Darienne Law – Head of Corporate Resources **REPORT AUTHOR:** Ann Treble – Financial Management and Treasury

Accountant

#### **Summary:**

The Local Government Finance Act 2012 changed the way local government is financed. This means that the council has a greater reliance on income from council tax, business rates and other income sources. At the same time Government is reducing it core funding. This fundamental change in our funding regime increases the council's financial risk.

The severity of the continuing reductions in government grants has impacted severely on Copeland's current and future financial position. The wider economic environment in which we operate is also impacting on our ability to provide services to residents, many of who, in turn, are experiencing financial difficulties themselves.

This quarterly financial report is to update Executive on:-

- the performance of our funding and income streams,
- an estimated outturn forecast against the current approved 2013/14 budget, based on the financial position for the 3 month period to 30 June 2013,

It identifies key risks to the delivery of the Council's budget and highlights performance to date.

#### **Recommendations:**

The Executive is asked to:

- (i) Note the risks to the budget as detailed in sections 2 and 4 and the income projections in section 3.
- (ii) Note the approved net current revenue budget of £11,097m as set out in paragraph 8.1
- (iii) Note the projected year-end overspend of £87k against the current approved revenue budget of £11,097m being £25k under spend against Earmarked reserves and £112k over spend against base budget. See Appendices C & D
- (iv) Notes the decision taken by Head of Corporate Resources, on outstanding debts totalling £54k as set out in paragraphs 3.1 and 7.1 of Appendix E.
- (v) Approve the release of £4,912 from Crematorium Donations Fund earmarked Reserve and release of £1,000 from Catherine Street Car Park earmarked reserve as detailed in paragraph 8.2.
- (vi) Approve the release and use of £55k from the general fund reserve as detailed in paragraphs 8.3 and 8.4.

#### 1 INTRODUCTION

- 1.1 In accordance with Council's Financial Regulations;
  - The Head of Corporate Resources is required to report to the Executive on the overall budget position, and the monitoring and control of expenditure against budget allocations.
  - It is the responsibility of the Corporate Leadership Team (CLT) and individual budget managers to control income and expenditure within their service areas and to monitor performance.
- 1.2 All the figures and explanations in this report have been provided by the relevant budget managers.
- 1.3 In this report figures within brackets denote budget savings, favourable variances or income figures.
- 1.4 The Council approved its 2013/14 revenue budget in February 2013 at £10,362m, which included savings to be made of £1.76m. Subsequently at the Council meeting of 20 June 2013, amendments to the budget including carry forwards and further amounts released from ear marked reserves were approved, bringing the total revenue budget for 2013/14 to £11,192m.
- 1.5 The inclusion of earmarked reserves in the budget (£527k), their forecast usage and any subsequent underspend is detailed in Appendix A.
- 1.6 The inclusion of carry forwards in the budget (£565k), their forecast usage and any subsequent underspend is detailed in Table x in Appendix B.
- 1.7 The forecast position for year end, as at quarter 1, is an over spend of £87k and is primarily due to:

<u>Table 1 – Main contributors to overspend of £87k</u>

	£ 000's
Under achievement of fees and charges, investments and car parking income (see Table 2)	137
NCL Contract over spend	95
Business Basics savings target	73
Total set off by:	305
Material Salary savings (see paragraph 3.1 for commentary)	(123)
Savings in contractor cost (linked to under achievement of fees above)	(46)
Sea Monsters Exhibition at Beacon	(18)
Remaining net over/under spends	(31)

Not assessed forecost at resided 2	0.7
Net overspend forecast at period 3	8/

- 1.8 Should the trend continue any year end overspend as detailed in Table 1 above will need to be managed down or funded from the general fund reserve.
- 1.9 The breakdown of the net expenditure budget and forecast over corporate teams and its funding is shown in Appendix C. Appendix D shows the breakdown of the budget and forecast over cost centres.

#### 2 ECONOMIC OUTLOOK

- 2.1 This report looks at and details the risks that exist in the financial environment in which we operate and the impact that this will have on our income and funding.
- 2.2 According to Sector Ltd, our Treasury management advisers,
  - "the economic outlook has been improving, with mortgage approvals, house price rises, employment figures and industrial and service output all showing much improved figures, in the first part of this year; the economic recovery will remain fragile for some time. The UK Government's finances, whilst broadly on track, remain in an unhealthy position and will take many years to correct. The broader world economy has seen an improvement in the US economy, but the Euro Zone is still struggling and until the western economies see stronger growth, the UK is unlikely to see significant improvement."
- 2.3 One of the knock on effects of 2.2 is Government policy requires low short term interest rates to stimulate lending to the personal and business sectors which in turn mean the Council's investment returns remain low for the foreseeable future.
- 2.4 The continuing poor economy will be impacting not only on our investment returns but also on our ability to meet fees and charges income targets (as evidenced in Table 2 at 3.1), and possibly our local businesses ability to meet their NNDR obligations (Table 3) and our citizens ability to pay Council Tax (Table 4).

#### 3 **INCOME FORECASTS**

#### 3.1 Fees and Charges

#### **Table 2 Main Income Variations**

Income Source	13/14 Budget	Forecast to y/end	Forecast under achievement of income	Narrative
Fees & Charges	(2,322,438)	(2,248,062)	74,376	Main under achievements on Enforcement - £12k and Refuse (Commercial)- £60k
Car Parking income	(403,904)	(358,682)	45,222	
Investments	(202,822)	(185,000)	17,822	Despite a number of lump sum NNDR payments at the commencement of year the continuing low interest rates are forecast to

				result in a shortfall.
	(2,929,164)	(2,791,744)	137,420	

The most significant variances on income relate to our car parking and fees and income as detailed in table 2. As these income targets underpins our budget, under achievement of these means there may not be sufficient income by year end to fund all of our expenditure:

Sundry debts to value of circa £3k have been written off in year to date compared to circa £36k in the whole of 2012/13, at the average of 6 debts a month in each year.

#### 3.2 NNDR collection rates

The authority's funding is now only guaranteed in part with the remainder dependent upon our collection of NNDR.

Figures provided by the Revs and Bens Shared Service show that we have recovered over 81% of our NNDR in the first three months of the year but this is distorted by the collection of a significant rate payer in full in April. The exclusion of this account takes our collection rates to 31.61% cumulative to end of June 2013.

The table below shows the recovery of business rates, which has been relatively consistent over recent years but this could change in the current climate. Any under collection would have to be suffered up by the authority for the first £165k in every year. There are also a number of appeals waiting to be heard which if the applicants are successful will reduce the amount to be collected initially, again this loss would have to be suffered by the authority up to the safety net level of £165k mentioned above.

**Table 3 National Non Domestic Rates Collection Data** 

Without significant ratepayer figures

1 / 13					
Copeland		2013/14	2012/13	2011/12	2010/11
10.84%	Apr	74.57%	11.93%	10.78%	11.22%
21.62%	May	78.37%	21.65%	21.04%	21.59%
31.61%	Jun	81.29%	31.26%	31.08%	31.72%
	Jul		40.97%	40.28%	41.14%
	Aug		50.38%	50.11%	50.63%
	Sep		60.19%	59.99%	60.07%
	Oct		69.84%	69.76%	69.94%
	Nov		79.34%	79.09%	79.46%
	Dec		88.81%	86.13%	89.14%
	Jan		98.43%	98.37%	98.30%
	Feb		98.81%	98.72%	98.99%
	Mar		99.03%	98.92%	99.14%

The report in Appendix E gives details of action taken on irrecoverable historic NNDR debts and provides an analysis of the age of such debt.

#### 3.3 Council Tax collection rates

As detailed in the table below our current Council Tax collection rate looks comparable to previous years but the impact of the current climate and welfare reforms may not yet be apparent. This year is also the first year the system of discounts replaces the previous system of benefits and the council will be required to fund any difference arising.

A review of the CTRS scheme and Discounts will be carried out shortly. Work is ongoing to establish the impact of the changes made from April 2013 and any recommendations for further changes will be made as part of the budget process.

**Table 4 Council Tax Collection Data** 

	2013/14	2012/13	2011/12	2010/11
Apr	11.41%	11.61%	#N/A	11.66%
May	20.98%	21.14%	20.57%	21.13%
Jun	29.84%	30.32%	29.90%	30.35%
Jul		39.69%	39.18%	39.75%
Aug		49.00%	48.54%	49.03%
Sep		58.45%	58.02%	58.85%
Oct		68.25%	67.88%	68.93%
Nov		77.70%	77.46%	77.80%
Dec		86.91%	86.72%	86.95%
Jan		96.12%	95.79%	96.17%
Feb		97.88%	97.84%	#N/A
Mar		98.20%	98.15%	97.99%

The report in Appendix E gives details of action taken on irrecoverable historic Council Tax debts and provides an analysis of the age of such debt.

#### 4 EXPENDITURE FORECASTS

#### 4.1 Achievement of Planned Savings

Council approved actions to result in savings of £1.76m in year. The budget was reduced to reflect these planned changes. There are risks involved in the delivery of any plan; accordingly the Change Board regularly monitors the RAG (Red/ Amber/Green) status of these savings.

4.2 Progress on delivering the savings is generally good with the majority of the proposals now being delivered and the projects closed. There are a few that are significant to the budget position which are not yet delivered and at Q1 are considered by the board to be at risk. These are set out in the Table 5 below.

<u>Table 5 Savings Targets – Forecast as not achieved at Q1</u>

Description	Responsible Officer	Saving to be met	Forecast saving as at Q1	Forecast shortfall in saving as at Q1	RAG Rating
INCREASE Car parking fees	Head of Neighbourhoods	59,000	13,778	45,222	Amber
REDUCE council running costs (Business Basics)	Chief Executive	80,000	7,000	73,000	Amber
REDUCE NCL costs	Head of Regeneration	287,000	192,255	94,745	Amber

- 4.3 Car parking fees The income is currently down and forecast to remain so as at quarter 1. As income is related to usage it cannot be directly controlled, however the situation will continue to be monitored. It is anticipated when the local economy improves usage will return to historic levels.
- 4.4 Business Basics Savings from review of Business Basics to be achieved through review of communications services, policy and transformation team, sharing of Human Resources Manager with Allerdale BC and review of Corporate leadership Team (CLT) and Personal Assistants to be completed in 2013/14, plus operational savings from CLT budget areas.
  - Work has progressed on the sharing of the human resources manager and the role is currently out to advertisement
  - The communications review is being conducted by the Director of Services
- 4.5 NCL A report is due to Executive for decision on 15<sup>th</sup> August 2013; this quarter 1 report has not considered the impact of any resulting decision will not impact until quarter 2.

#### 5 Discretionary Housing Payments

- 5.1 These provide customers with a further financial assistance when a local authority considers that help with housing costs is needed. It was anticipated that requests for this help would increase this year as residents needs change as welfare reform changes are implemented. Accordingly this area is being specifically monitored to track the impact.
- 5.2 CBC share of original grant provided by the government is £95k with our Overall Limit being set at £235k. (The Overall Limit being the maximum allowable payment as prescribed by Government).

- 5.3 An additional £16k grant was notified to the authority in July, bringing the external funding to £111k, out of the permissible Overall Limit of £235k detailed in 5.2 above
- 5.4 The original potential gap of £140k was recognised when the budget was set and Council agreed to set up an earmarked reserve and to monitor the take up of these payments. Table 6 below details the number of payments made in first quarter (88) and the amount of money spent/committed to date (10.6k), however anecdotal evidence suggests that residents are not applying until they are desperate and it is therefore anticipated that demand will increase as the year progresses.

**Table 6 Discretionary Housing Payments Data** 

Externally				
funded				
budget				
original	94,263.00			
Externally	3 1,203.00			
funded				
budget new	16,493.00			
Total	10, 133.00			
externally				
funded				
budget	110,756.00			
	,			
Overall Limit	£235,658.00			
				Claims
	Budget		%	Granted
	profile	Spend	Spend	(cumulative)
April	£7,855.25	£1,259.22	1.34%	32
May	£15,710.50	£5,301.63	5.62%	65
June	£23,565.75	£10,637.86	11.29%	88
July	£31,421.00	£13,876.72	14.72%	95
August	£39,276.25		0.00%	
September	£47,131.50		0.00%	
October	£54,986.75		0.00%	
November	£62,842.00		0.00%	
December	£70,697.25		0.00%	
January	£78,552.50		0.00%	
February	£86,407.75		0.00%	
March	£94,263.00		0.00%	
	Not Yet			
1	Posted	£6,877.68	22.02%	95

#### 6 MANAGEMENT ACTION TAKEN TO DATE

- 6.1 Whilst there is no specific vacancy management target within this years savings targets, CLT are actively managing the vacancy management process and as a result only vacancies that are essential to the business needs of the council are being filled.
- 6.2 The net current levels of savings as detailed by budget managers, on the forecast model, to date are £123k (salaries, NI and Superann) and are reflected in the current period 3 forecast.
- 6.3 Whilst one impact of strong vacancy management is a saving in the bottom line another, perhaps more significant one is the reduction in the Authority's capacity to operate and progress the changes required to reshape its services and redefine what it can do given the reducing resources.

#### 7 WRITE OFFS

7.1 Debts totalling £54k have been written off by the Head of Corporate Services, Members are asked to review the attached report in Appendix E and formally approve these.

#### 8 MANAGEMENT ACCOUNTING

- 8.1 The outturn report presented to Members on 20 June stated the budget for the year to be £11,192m, following the correct treatment of the carry forwards for Copeland Community Fund deferred income reduced this was reduced to £11,141m and the substitution (rather than addition) of £44k general fund reserves with earmarked reserves for nuclear, resulted in the budget of £11,097m.
- 8.2 Members are asked to approve the release of £4,912 from the Crematorium Donations Fund earmarked reserve to allow adaptions to be made to the case holding the books of remembrance and £1,000 from The Sports Centre Car Park earmarked reserve for works on and to create disabled bays.
- 8.3 Members are asked to approve the release from general fund of £42k into the budget to enable the Council to comply with the new requirement for it to conduct and prepare for Individual Electoral Registration, (IER) and as a result of this the need for canvassing across the Christmas period as well as providing maternity cover for the Senior Elections Officer post.
- 8.4 Members are asked to approve the release from the general fund of £13k to enable post saving implementation adjustments to be made to grass cutting regimes at the gateways to towns across the borough.
- 8.5 Members are asked to note that the current budget of £11,097m does not include the amounts requested above.

#### 9. CONCLUSION

9.1 The spending forecast at period 3 is a year-end overspend of £87k against the current approved revenue budget of £11,097m, as detailed in Appendix D.

#### 10. RESOURCE REQUIREMENTS

- 10.1 This report details the financial and resources requirements relating to the council's current budget and policy framework and provides a commentary of current performance.
- 10.2 Whilst one impact of strong vacancy management is a saving in the bottom line another, perhaps more significant one is the reduction in the Authority's capacity to operate and progress the changes required to reshape its services and redefine what it can do given the reducing resources.

#### 11 STATUTORY OFFICER COMMENTS

- 11.1 The Monitoring Officer's comments are: No Further Comment
- 11.2 The Section 151 Officer's comments are: Contained within this report
- 11.3 EIA Comment:
  - EIA completed as part of the budget setting process in February 2013
- 11.4 Policy Framework: In February this year, the Council concluded a policy-led budget setting process. This was necessary due to the significant reductions in local government finance and some significant changes to national policy affecting the way local government will be financed in future, including the localisation of council tax and changes to business rates. This report outlines our income and expenditure profile as at period 3 including our achievement of planned savings. We will continue to monitor this and the impact of these changes as we progress throughout the year. These changes and any particular adverse impacts will be considered by the Corporate Leadership Team as part of its approach to strategic risk management.
- 11.5 Other consultee comments, if any: None

## 12 HOW WILL THE PROPOSALS BE PROJECT MANAGED AND HOW ARE THE RISKS GOING TO BE MANAGED?

- 12.1 The budget monitoring process is carried out on a monthly basis. Management and finance staff work together to ensure financial reports are accurate and timely to assist the decision making process of the Council as a whole.
- 12.2 Budgets are monitored during the year with exceptions reported monthly through Corporate Leadership Team and to Executive on a quarterly basis. At the year- end, the draft outturn prior to the external audit process must be reported formally. It is also good financial practice to report the year-end position on revenue reserves as a consequence of the outturn.
- 12.3 Finance have commenced a programme of training for budget managers around budget monitoring as well as revising the reports for CLT and Executive with the aim of identifying risks more keenly and providing a more accurate and useful management tool.

#### 13 WHAT MEASURABLE OUTCOMES OR OUTPUTS WILL ARISE FROM THIS REPORT?

- 13.1 The measurement of revenue budget position for 2013/14 is key to determining the required use of reserves for the year and the level of general and earmarked reserves the Council will have available to support its revenue budget in future years.
- 13.2 Spending areas that vary significantly from the approved budget are also identified, which can then be fed into the budget planning process to enable informed decisions on changes to the Council's budget to be made.

#### **List of Appendices**

Appendix A – Earmarked reserve usage in budget

Appendix B – Carry forward usage in budget

Appendix C – Budget and forecast by Corporate Team

Appendix D - Budget and forecast by cost centre

Appendix E- Debts action report

## REVENUE BUDGET – PERIOD 3 SUMMARY FINANCIAL REPORT 2013/14 (1 April 2013 to 30 June 2013) Appendix A – Earmarked reserve usage in budget

#### 13/14 Monitoring

11002       Planning Policy       882       803         11002       Planning Policy       2,198       0       -         11002       Planning Policy       81,321       81,321         22201       Nuclear       44,000       44,000         22201       Nuclear       0       0         22201       Nuclear       0       0         Neighbour       0       0       0         48004       Cremetorium       25,000       25,000         33204       Refuse - Recycling       10,000       10,000         33200       Refuse Collection       20,000       20,000         Sub total       0       55,000         leg & Comm       0       0       0         32201       Beacon       49,000       30,650       -1			ı	ı	ı
Cost Centre         Cost Centre Description         Earmarked Reserve         Pd 3 Forecast         Forecast Variance           Corp Resour         26215         Copeland Centre         7,000         7,000         20,000         20,000         20,000         Policy and Transformation         Sub total         0         27,000         Policy and Transformation         Sub total         50,000         50,000         50,000         Forecast         Variance           Policy and Transformation         0         27,000         20,000					
Cost Centre         Cost Centre Description         Earmarked Reserve         Pd 3 Forecast Variance           Corp Resour         Forecast Variance           26215         Copeland Centre         7,000         7,000           26101         NCL - Repairs         20,000         20,000           Sub total         0 27,000         27,000           Policy and Transformation         0         50,000         50,000           Sub total         50,000         50,000         50,000           Nuclear         0         0         0         0           11002         Planning Policy         10,933         9,317         -         -           11002         Planning Policy         882         803         -         -           11002         Planning Policy         81,321         81,321         -         -           11002         Planning Policy         81,321         81,321         -         -           11002         Planning Policy         81,321         81,321         81,321         -         -           22201         Nuclear         0         0         0         0         -         -         -         -         -         -         -					
Cost Centre         Cost Centre Description         Earmarked Reserve         Pd 3 Forecast Variance           Corp Resour         Forecast Variance           26215         Copeland Centre         7,000         7,000           26101         NCL - Repairs         20,000         20,000           Sub total         0 27,000         27,000           Policy and Transformation         0         50,000         50,000           Sub total         50,000         50,000         50,000           Nuclear         0         0         0         0           11002         Planning Policy         10,933         9,317         -         -           11002         Planning Policy         882         803         -         -           11002         Planning Policy         81,321         81,321         -         -           11002         Planning Policy         81,321         81,321         -         -           11002         Planning Policy         81,321         81,321         81,321         -         -           22201         Nuclear         0         0         0         0         -         -         -         -         -         -         -			Total 13/14		
Centre         Cost Centre Description         Reserve         Forecast         Variance           207P Resour         26215         Copeland Centre         7,000         7,000         20,	Cost		· ·	Pd 3	Forecast
Corp Resour   Copeland Centre   7,000   7,000		Cost Centre Description			
26215         Copeland Centre         7,000         7,000           26101         NCL - Repairs         20,000         20,000           Sub total         0         27,000           Policy and Transformation         0         0           21114         Policy and Transformation         50,000         50,000           Nuclear         0         50,000         50,000           Nuclear         0         10,933         9,317         -           11002         Planning Policy         882         803         -           11002         Planning Policy         2,198         0         -           11002         Planning Policy         81,321         81,321         -           11002         Planning Policy         81,321         81,321         -           22201         Nuclear         44,000         44,000         -           22201         Nuclear         0         0         0           22201         Nuclear         0         0         0           48004         Cremetorium         25,000         25,000         33,344         135,440         -           Neighbour         0         0         0         0	Centre	cost certare bescription	neserve	rorccast	variance
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Sub total   O   27,000   Policy and Transformation   O   O   O   O   O   O   O   O   O			7,000	7,000	0
Sub total   0   27,000   Policy and Transformation   0   0   0   0   0   0   0   0   0	26101		20,000	20,000	0
Description				27,000	0
Description	<b>Policy and</b>	Transformation	0		
Nuclear         Sub total         50,000         50,000           11002         Planning Policy         10,933         9,317         -           11002         Planning Policy         882         803           11002         Planning Policy         2,198         0         -           11002         Planning Policy         81,321         81,321         -           22201         Nuclear         44,000         44,000         -           22201         Nuclear         0         0         -           22201         Nuclear         0         0         -           Neighbour         0         0         -         -           48004         Cremetorium         25,000         25,000         -           33204         Refuse - Recycling         10,000         10,000         -           33200         Refuse Collection         20,000         20,000         -           Sub total         0         55,000         -         -           Reg & Comm         0         49,000         30,650         -1			0		
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22201         Nuclear         44,000         44,000           22201         Nuclear         0         0           22201         Nuclear         0         0           Sub total         139,334         135,440         -           Neighbour         0         0         25,000         25,000           33204         Refuse - Recycling         10,000         10,000         10,000           33200         Refuse Collection         20,000         20,000         25,000           Sub total         0         55,000         8eg & Comm         0         32,000         30,650         -1           32201         Beacon         49,000         30,650         -1	11002	Planning Policy	2,198	0	-2,198
22201         Nuclear         0         0           22201         Nuclear         0         0           Sub total         139,334         135,440         -           Neighbour         0         0         0           48004         Cremetorium         25,000         25,000           33204         Refuse - Recycling         10,000         10,000           33200         Refuse Collection         20,000         20,000           Sub total         0         55,000           Reg & Comm         0         0           32201         Beacon         49,000         30,650         -1	11002	Planning Policy	81,321	81,321	0
22201         Nuclear         0         0           Neighbour         0         0           48004         Cremetorium         25,000         25,000           33204         Refuse - Recycling         10,000         10,000           33200         Refuse Collection         20,000         20,000           Sub total         0         55,000           teg & Comm         0         32,000         30,650         -1	22201	Nuclear	44,000	44,000	0
Neighbour         0           48004         Cremetorium         25,000         25,000           33204         Refuse - Recycling         10,000         10,000           33200         Refuse Collection         20,000         20,000           Sub total         0         55,000           teg & Comm         0         30,650         -1	22201	Nuclear	0	0	0
Neighbour         0           48004         Cremetorium         25,000         25,000           33204         Refuse - Recycling         10,000         10,000           33200         Refuse Collection         20,000         20,000           Sub total         0         55,000           Reg & Comm         0         32201         Beacon         49,000         30,650         -1	22201	Nuclear	0	0	0
48004         Cremetorium         25,000         25,000           33204         Refuse - Recycling         10,000         10,000           33200         Refuse Collection         20,000         20,000           Sub total         0         55,000           teg & Comm         0         49,000         30,650         -1		Sub total	139,334	135,440	-3,894
33204   Refuse - Recycling   10,000   10,000	Neighbour		0		
33200   Refuse Collection   20,000   20,000	48004	Cremetorium	25,000	25,000	0
Sub total         0         55,000           leg & Comm         0         32201         Beacon         49,000         30,650         -1	33204	Refuse - Recycling	10,000	10,000	0
Sub total         0         55,000           leg & Comm         0         32201         Beacon         49,000         30,650         -1	33200	Refuse Collection	20,000	20,000	0
32201 Beacon 49,000 30,650 -1			0	55,000	0
32201 Beacon 49,000 30,650 -1	teg & Comn	n	0		
			49,000	30,650	-18,350
11031     Seaside Success Project   68,155   68,155	11031	Seaside Success Project	68,155	68,155	0
		,			-3,020
11036 LABGI - Tangier Street 1,500 1,500	11036		,		0
11043 LABGI - W/haven Town Team 5,000 5,000	11043				0
11044 LABGI - THI 17,423 17,423	11044				0
11048 LABGI - Pondfield Garage 15,000 15,000	11048		-		0
12012   Head of Regeneration - WNF   24,000   24,000					0
11065 WNF - Copeland Apprenticeship Scheme 72,000 72,000			· · · · ·		0
			·		-21,370
					-25,264

#### REVENUE BUDGET - PERIOD 3 SUMMARY FINANCIAL REPORT 2013/14 (1 April 2013 to 30 June 2013)

#### Appendix B – Carry forward usage in budget

Department	Cost Code	13/14 Carry	13/14	13/14	Reason for C/F
Department	cost code	forward of	Forecast	Variance	neason to c/1
		budget	Torecase	variance	
Corporate Res	ources	<u> suuget</u>			
Co.porate nee	23100	2,308	2,308	0	Additional works to cope with FOI 13/14
	23100	228	228	0	
	23100	464	464	0	
	23100	13,464	13,464		Cover for elections staff whilst on maternity leave
	23100	1,332	1,332	0	
	23100	2,704	2,704	0	
	28100	15,000	15,000	0	Works required for Land Register data migration buit no budget in 13/14 to fund
	38200	35,000	35,000	0	New Homes Bonus invest to generate income
	26000	35,000	35,000	0	FRA Improvements to CBC buildings
	26000	5,000	5,000	0	Procurement for our Building Mainenance
	26101	117,249	117,249	0	Planned maintenance programme runs over 2yrs
Sub total		227,749	227,749	0	
Policy & Trans	formation				
	25000	10,000	10,000		IT switches that are being replaced to stop the recent outages
	11045	7,400	7,400	_	2 year project. The money is being held by CBC on behalf of Whitehaven Partnership
	21114	20,000	20,000	0	Information management Zurich works
Sub total		37,400	37,400	0	
Neighbourhoo	ods				
	32802	21,000	21,000	,	Feb/Mar maintenance & decommissioning costs - CCTV
	32802	1,720	1,720	0	Works not fully completed
	32802	16,883	16,883	0	
	33200	10,000	10,000	0	Resilliance fund to allow for additional capacity in the waste team to allow for growth in refuse collections on completion of new homes
	48014	2,694	2,694	0	St Nicholas, summer bedding order, supplied in June
	33211	7,693	7,693	0	Principal waste officer maternity leave & cover
	33211	761	761	0	
	33211	1,546	1,546	0	
Sub total		62,297	62,297	0	
Nuclear					
	11002	10,933	9,317	-1,616	
	11002	882	803	-79	
	11002	2,198	0	-2,198	
	11002	81,321	81,321	0	LDF - Delays in examinations etc move costs into 13/14
Sub total		95,334	91,440	-3,894	
Regeneration	& Commun				
	32203	7,630	7,630		External grant funding for Beacon & partner projects which couldn't be completed in 12/13
	11031	18,155	18,155		Seaside Fund Slippage
	11101	3,286	266	-,	Cleator Moor business centre works stil to be carried out
	11036	1,500	1,500		LABGI funding -To renew the sign at end Tangier Street - 2yr life in line corporate plan
	11043	5,000	5,000		LABGI funding -Match funding against Town Team grant from DCLG
	11044	17,423	17,423		LABGI funding -THI Bid submission now May 2013
	11048	15,000	15,000		LABGI funding - HCA delayed move to Moresby (Pondfield)
	12012	74,000	74,000	_	Enabling Growth Strategy (£24k EMR £50k GFR)
Sub total		141,994	138,974	-3,020	
Total		564,774	557,860	-6,914	

# REVENUE BUDGET – PERIOD 3 SUMMARY FINANCIAL REPORT 2013/14 (1 April 2013 to 30 June 2013)

### **APPENDIX C**

AFFLINDIX C							
Department	Original Budget 21 Feb 2013	Carry forwards from 2012/13 (corrected) 28 May 2013	Changes period 1- 12	Current Approved Budget	Actual spend	13/14 Forecast at Period 3	Variance to Budget at Period 3
	01000	01000	01000	01000	01000	01000	01000
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Chief Executive	559	0	17	576	119		
Corporate Resources	4,206	228	160	4,594	546	· ·	` ′
Policy and Transformation	1,169	37	118	1,324	341	1,285	
Neighbourhoods	2,532	63	(10)	2,585	769	2,670	
Regeneration and Communities	1,519	141	(113)	1,547	382	,	
Nuclear, Energy and Planning	377	95	(0)	472	(53)	400	(72)
Total	10,362	564	171	11,097	2,104	11,184	87
Total	10,002		.,,	11,007	2,104	11,104	0,
Funding							
RSG	3,312			3,312		3,312	0
Baseline need	2203			2,203		2,203	0
New homes bonus	236			236		236	0
PFI Grant	837			837		837	0
Council Tax	3590			3,590		3,590	0
Collection Fund Surplus	44			44		44	0
Additional grant 1 year only CTS scheme	17			17		17	0
Specifc Grants	21			21		21	0
Earmarked Reserves	132	180	215	527		502	-25
General Fund Reserves	-30	384	-44	310		422	112
Total	10,362	564	171	11,097	0	11,184	87

### REVENUE BUDGET – PERIOD 3 SUMMARY FINANCIAL REPORT 2013/14 (1 April 2013 to 30 June 2013)

APPENDIX D

Capital / Revenue Revenue
Group (Multiple Items)

					Current		Current Net			Foreca
Corporate Director Chief Executive	Corporate Team Chief Executive	Department Chief Executive	Cost Centre	Cost Centre Description Chief Executive	Approved Budget 13/14 217,487	Profiled Budget 54,351	Expenditur e 51,348		Revised Projection 210,566	Year-Ei Varian (6,92
			12001 22200	Chief Exec Prize Award Scheme Corporate Management	0 182,826	0 45,688	(1,050) 2,382	(1,050) (43,306)	(1,050) 186,724	(1,05 3,8
			22213 29200 29500	Choosing to Change Subscriptions National Conferences	(80,000) 12,697 3.362	(19,992) 3,173 840	7,019 0	20,242 3,846 (840)	9,697 3,362	80,00
	Chief Executive Total	Chief Executive Total			336,372 <b>336,372</b>	84,060 <b>84,060</b>	59,949 <b>59,949</b>	(24,111) (24,111)	409,299 <b>409,299</b>	72,93 <b>72,9</b> 3
	Communications	Communications Communications Total	21500 22000	Website Maintenance Communications (H/A)	9,748 98,401 108,149	2,436 24,591 27,027	972 26,158 27,130	(1,464) 1,567 103	9,748 100,811 110,559	2,4:
	Communications Total Corporate Resources	Democratic Services/Governance	10001	Democratic Representation	<b>108,149</b> 3,030	<b>27,027</b> 757	<b>27,130</b> 80	103 (677)	<b>110,559</b> 3,030	2,4
			23100 23300 23302	Committee Services Civic & Mayoral Mayors Hospitality Account	210,746 297,042 2,020	52,665 74,230 505	47,553 67,599 (274)	(5,112) (6,631) (779)	210,746 292,672 2,020	(4,37
			23303 23304	Civic Hospitality Account Leaders Hospitality Account	2,020 2,110 505	527 126	993 100	466 (26)	2,110 505	
			23305 27100	Memorial Fund Elections	0 49,442	0 12,355	(1,719) 91,475	(1,719) 79,120	( <mark>2,202)</mark> 50,442	(2,20 1,0
		Democratic Services/Governance Total Financial Services	27200 28601	Electoral Registration  Accountancy Team H/A	39,730 604,625 487,092	9,930 151,095 121,725	1,104 206,910 116,394	(8,826) 55,815 (5,331)	39,730 599,053 485,948	(5,57 (1,14
		Filancial Services	28700 29201	Audit Team H/A Subscriptions and Other Miscellaneous	119,613	29,891	(16,604) 1,883	(46,495) 1,883	119,613 651	6:
			29250 29300	Grants to Parish Councils Treasury Management	82,824 181,199	20,698 45,282	15,450 0	(5,248) (45,282)	82,824 199,021	17,8
		Financial Services Total	29400 33701	Insurances Housing Advances	276,606 (2,266) 1,145,068	69,124 (566) 286,154	142,106 0 259,230	72,982 566 (26,924)	276,606 (2,266) 1,162,397	17,3
		Human Resources/Organisation Development	21110 21200	Human Resources (H/A) Training	206,097	51,504 14,563	29,657 3,289	(21,847) (11,274)	184,504 58,275	(21,59
			21209 21210	Training - Finance Training - Legal	0	0	352 560	352 560	0	
			21223 21231 21234	Training - Property Training - Arts, Beacon and Tourism Training - Building Control	0	0	1,631 35 55	1,631 35 55	0	
			21236 21237	Training - Open Spaces Training - Refuse & Recycling	0	0	2,478 1,210	2,478 1,210	0	
		Human Resources/Organisation Development Total	21238 38001	Training - Human Resources Payroll Team H/A	60,578 324,950	0 15,139 81,206	429 10,764 50,460	(4,375) (30,746)	0 38,262 281,041	(22,31 (43,90
		Legal Services	23001 27001	Stationery (H/A) Legal Services	0 187,436	0 46,840	15,900 64,829	15,900 17,989	0 187,436	(43,90
			27300 27500	Land Charges Licensing General	(63,489) 9,548	(15,866) 2,387	(31,790) 9,182	(15,924) 6,795	(63,489) 9,548	
			27501 27502 27508	Public Entertainment Licensing Small Lotteries Licensing Taxi Licensing	(125) (3,889) (22,596)	(31) (972) (5,647)	(27) (2,850) (22,297)	(1,878) (16,650)	(125) (3,889) (21,980)	6:
			27511 27512	Private Hire Licensing Liquor Licensing	(20,178) (57,345)	(5,042) (14,331)	(14,021) (47,865)	(8,979) (33,534)	(20,178) (57,345)	0.
			27513 27544	Gambling Act 2005 Gaming Machines	(10,788) (2,134)	(2,696) (533)	(7,321) (1,300)	(4,625) (767)	(10,788) (2,134)	
		Legal Services Total Procurement Procurement Total	22210	Procurement	16,440 37,202 37,202	4,109 9,297 9,297	(37,559) 1,771 1,771	(41,668) (7,526) (7,526)	17,056 37,202 37,202	6:
		Property Management	26000 26101	Property H/A North Country Leisure	244,983 329,864	61,221 82,433	49,231 70	(11,990) (82,363)	245,801 329,864	8
			26106 26107	Crematorium Moresby Parks / Beck Green Nursery	0	0	1,509 3,627	1,509 3,627	0	
			26108 26109 26110	Community Buildings Public Conveniences Beacon / Museum Store	0 0 0	0 0 0	(247) (225) 5,120	(247) (225) 5,120	0 0 0	
			26113 26114	Miscellaneous Land Phoenix Court	0	0	40 50	40 50	0	
			26116 26122	Repair Backlog Wellington Pit Memorial	0	0	387 (2,828)	387 (2,828)	0	
			26124 26125 26126	Gillfoot Shaft Public Buildings General Frizington Medical Group Practice	0 199,912 0	0 49,959 0	180 (1,783) (312)	180 (51,742) (312)	0 199,361 0	(55
			26128 26204	Cleator Moor Council Centre Millom Offices	0 3,293	0 823	(100) 2,097	(100) 1,274	0 2,173	(1,12
			26210 26214 26215	Cleator Moor Area Office Moresby Parks Depot Copeland Centre	22,718 106,220	5,677 26,544	1,848 72,147	(3,829) 45,603	22,718 102,296	(3,92
			26217 26221	INSURANCE REPAY LONDON & REGIONAL Coastal Management	1,177,238 0 0	294,191 0 0	(19,584) (625)	(148,847) (19,584) (625)	1,177,238 0 0	
			28100 28200	Land Management Community Buildings	(96,540) 0	(24,125) 0	(53,438) (834)	(29,313) (834)	(103,440) 0	(6,90
		Property Management Total Resources & Transformation Resources & Transformation Total	12010	Head of Corporate Resources	1,987,688 128,906 128,906	496,723 32,213 32,213	201,672 13,046 13,046	(295,051) (19,167) (19,167)	1,976,011 125,060 125,060	(11,67 (3,84 (3,84
		Revenue's and Benefits Shared Service	38007 38009	Revenues and Benefits Shared Service New Burdon Business Rate Deferral Scheme	592,292	148,015 0	63,071 (11,970)	(84,944) (11,970)	592,324 0	(3,0*
			38100 38200	National Non-Domestic Rates Council Tax	(117,268) (78,721)	(29,305) (19,672)	3,202 (73,920)	32,507 (54,248)	(113,327) (78,321)	3,9 4
			38300 38301 38305	Council Tax Benefits Housing Benefits Local Housing Allowance	40,000 (87,300) 0	9,996 (21,817) 0	(19,290) (108,757) (2,126)	(29,286) (86,940) (2,126)	40,000 (93,204)	(5,90
	Corporate Resources Total	Revenue's and Benefits Shared Service Total			349,003 <b>4,593,882</b>	87,217 <b>1,148,014</b>	(149,791) 545,740	(237,008) <b>(602,274)</b>	347,472 <b>4,545,292</b>	(1,53 <b>(48,59</b>
	Policy and Transformation	Customer Services	25003 29100 38004	Copeland Direct Concessions Cash Collection H/A	321,826 0 82,111	80,422 0 20,520	85,849 728 11,223	5,427 728 (9,297)	319,383 0 72,111	(2,44
		Customer Services Total Economic Regeneration	11045	Localities	403,937 7,400	100,942 1,849	97,801 (794)	(3,141) (2,643)	391,494 7,400	(12,44
		Economic Regeneration Total ICT/MIS	25000	Management Information Systems	7,400 465,688	1,849 116,375	(794) 123,957	(2,643) 7,582	7,400 447,531	(18,15
		ICT/MIS Total	25001 25004	Photocopier H/A Mobile Phone H/A	0 0 465,688	0 0 116,375	9,777 (426) 133,308	9,777 (426) 16,933	0 0 447,531	(18,15
		Performance Management	21114 21115	Performance and Transformation Policy & Scrutiny	209,869 36,591	52,446 9,144	30,668 9,126	(21,778) (18)	209,869 33,591	(3,00
		Performance Management Total Policy Development	29000	Grants and Other Aids  Geographic Information Systems (GIS)	68,410 314,870 52,854	17,096 78,686 13,208	36,000 75,794 17,867	18,904 (2,892) 4,659	68,410 311,870 52,854	(3,00
		Policy Development Total	27002	Equality & Diversity AWAZ	6,060 58,914	1,514 14,722	17,867	(1,514) 3,145	0 52,854	(6,06 (6,06
	Policy and Transformation Total	Resources & Transformation Resources & Transformation Total	12011	Head Policy & Transformation	73,597 73,597	18,391 18,391	17,047	(1,344) (1,344)	73,597 73,597	(39,66
hief Executive Total irector of Services	Neighbourhoods	Enforcement	32700	Markets	1,324,406 6,362,809 (25,946)	330,965 1,590,066 (6,484)	341,023 973,842 3,523	10,058 (616,224) 10,007	1,284,746 6,349,896 (25,039)	(12,91
			32701 32702	Dogs Enforcement Licensing Enforcement	7,282 81	1,820 20	1,445 0	(375) (20)	7,282 81	
			32703 32900 32905	Other Environmental Enforcement CBC Car Parks On Street DPE Parking	102,831 (260,212)	25,695 (65,029) 0	27,147 (30,543) (162)	1,452 34,486 (162)	115,120 (198,812) 0	12,2 61,4
		Enforcement Total Environmental Health	26005	Flooding & Coastal Defence	(175,964) 45,724	(43,978) 11,428	1,411 1,519	45,389 (9,909)	(101,368) 45,724	74,5
			31101 31110 31204	Health & Safety Food Hygiene & Private Water Supplies	3,909 4,901	976 1,225	(6,979)	(923) (8,204)	3,909 4,901	
			31801 31900	Environmental Protection Peace Time Emergency Planning Works In Default H/A	14,688 5,315 0	3,670 1,328 0	4,776 3,197 1,400	1,106 1,869 1,400	14,688 5,315 0	
			46202 46203	Environmental Health Corporate Health & Safety	559,483 45,187	11,293	137,572 8,616	(2,243) (2,677)	559,483 45,187	
		Environmental Health Total Neighbourhood Management	12013	Head of Neighbourhoods	73,597	169,735 18,391	150,155 18,927	(19,580)	73,607	
		Neighbourhood Management Total Parks & Open Spaces	46200 32802	Neighbourhood Management Street Scene	98,553 172,150 216,761	24,627 43,018 54,168	22,326 41,253 11,184	(2,301) (1,765) (42,984)	98,553 172,160 215,431	(1,33
			46201 48001	Open Spaces Allotments & Pigeon Lofts	122,388 6,789	30,585 1,694	25,173 (1,023)	(5,412) (2,717)	122,528 6,248	1 (54
			48002 48003 48004	Sport Pitches Cemeteries Crematorium	6,493 (40,919) (540,399)	1,622 (10,224) (135,044)	1,442 (9,836) (99,881)	(180) 388 35,163	6,493 (38,015) (530,988)	2,9 9,4
			48005 48006	Trees (GM) Play Areas & Teen Spaces	40,559 28,384	10,135 7,092	8,495 6,715	(1,640) (377)	40,559 28,384	9,4
			48007 48008 48009	Nursery Parks and Open Spaces General Landscapes and Misc Works	21,069 178,448 117,871	5,265 44,594 29,457	0 32,806 26,719	(5,265) (11,788) (2,739)	21,069 178,448 117,871	
							(14,072)	(5,160)	(35,664)	
			48010 48011	Home Group Ltd	(35,664)	(8,912) (2,260)		3.331		
			48010 48011 48012 48013	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing	(35,664) (9,040) (26,007) (5,000)	(2,260) (6,499) (1,250)	1,071 (9,822) (282)	3,331 (3,323) 968	(9,040) (26,007) (5,000)	
		Parks & Open Spaces Total Refuse & Recycling	48010 48011 48012 48013 48014	Home Group Ltd' County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance	(35,664) (9,040) (26,007) (5,000) 15,441 97,174	(2,260) (6,499)	1,071 (9,822)	(3,323)	(26,007) (5,000) 15,441 107,758	
		Parks & Open Spaces Total Refuse & Recycling	48010 48011 48012 48013 48014 33000 33100 33200	Home Group Ltd County Weedsyarving and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection	(35,664) (9,040) (26,007) (5,000) 15,441 97,174 605,537 18,404 691,561	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815	(3,7) (4,7) (7)
			48010 48011 48012 48013 48014 33000 33100 33200 33202 33202	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse Commercial	(35,664) (9,040) (26,007) (5,000) 15,441 97,174 605,537 18,404 691,561 (7,136) (46,415)	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (11,599)	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552 (308) (18,248)	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649)	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (6,302) (10,365)	(3,7! (4,7: (7: 8 36,0
			48010 48011 48012 48013 48014 33000 33100 33200 33202 33203 33204 33206 33208	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse - Commercial Refuse - Fuel Issues Kerbside Recycling	(35,664) (9,040) (26,007) (5,000) 15,441 97,174 605,537 18,404 691,561 (7,136) (46,415) (27,540) 0	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783)	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552 (308) (18,248) 12,916 (2,916) 70,258	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (6,302) (10,365) (37,542) 0 103,091	(3,75 (4,75 (7,4 8 36,0 (10,0)
			48010 48011 48012 48013 48014 33000 33100 33200 33202 33203 33204 33206 33208 33209 33209 33211	Home Group Ltd County Weedspraving and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse Collection Refuse - Fuel Issues Kerbside Recycling Refuse - Recycling Refuse - Fuel Issues Kerbside Recycling Scheme Plastic and Cardboard Recycling Scheme Waste Services - Holding A/C	(35,664) (9,040) (26,007) (5,000) 15,441 97,174 605,537 18,404 691,561 (7,136) (46,415) (27,540) 0 101,986 0 0 362,626	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (11,599) (6,881) 0 25,486 0 90,621	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552 (308) (18,248) 12,916 (2,916) 70,258 5,766	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649) 19,797 (2,916) 44,772 5,766 (200)	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (6,302) (10,365) (37,542) 0 103,091 5,766 363,444	(3,79 (4,7) (74 8 36,0 (10,00 1,1 5,7
		Refuse & Recycling	48010 48011 48012 48013 48014 33000 33100 33200 33202 33203 33204 33206 33208 33208 33209	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Guilk Refuse - Commercial Refuse - Fuel Issues Kerbside Recycling Plastic and Cardboard Recycling Scheme	(35,664) (9,040) (26,007) (5,000) 15,441 97,174 605,537 18,404 691,561 (7,136) (46,415) (27,540) 0 101,986 0 0 362,626 98,404	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (11,599) (6,881) 0 25,486 0 90,621 24,592 3,836	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552 (308) 12,916 (2,916) 70,258 5,766 90,421 90,929 3,904	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649) 19,797 (2,916) 44,772 5,766 (200) 66,337 68	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (6,302) (10,365) (37,542) 0 103,091 5,766 363,444 70,200 17,694	(3,7! (4,7: (7,6 8 36,0 (10,00 1,1 5,7 8 (28,20 2,3
	Neighbourhoods Total Nuclear, Energy & Planning		48010 48011 48012 48013 48013 48014 33000 33100 33200 33202 33203 33204 33206 33208 33208 33211 33212 33300	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse - Commercial Refuse - Fuel Issues Kerbside Recycling Plastic and Cardboard Recycling Scheme Waste Services - Hodling A/C Refuse - Green Waste Building Cleaning Building Control H/A	(35,664) (9,040) (26,007) (5,000) 15,441 97,174 605,537 18,404 691,561 (27,540) 101,986 98,404 15,355 1,812,782 2,383,349	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (6,881) 0 90,621 24,592 3,836 453,017 646,702	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552 (308) (18,248) 12,916 (2,916) 70,258 5,766 90,421 90,929 3,904 596,512 768,551 768,560 0	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649) 19,797 (2,916) 44,772 5,766 (200) 66,337 68 143,495	(26,007) (5,000) (5,000) (10,748) (601,778) (13,672) (63,002) (10,365) (37,542) (103,091) (37,542) (103,091) (363,444) (70,200) (17,694) (1,812,251) (2,670,000)	(3,7: (4,7: (7: § 36,0 (10,0) 1,1 5,7; 8 (28,2: 2,3; (5: 84,6)
		Refuse & Recycling  Refuse & Recycling Total  Building Control	48010 48011 48012 48013 48014 48014 48014 33000 33200 33202 33203 33204 33206 33208 33208 33209 33211 33209 33211	Home Group Ltd County Weedsyarving and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse Collection Refuse - Recycling Refuse - Recycling Refuse - Recycling Refuse - Housing Refuse - Floral Buses Kerbside Recycling Plastic and Cardboard Recycling Scheme Waste Services - Holding A/C Refuse - Green Waste Building Cleaning	(35,664) (26,007) (5,000) (5,404) (97,174 (60,537) (18,404 (69,1561 (7,136) (46,415) (27,540) (101,986 0 362,626 1,812,782 2,885,349 0 113,120 (46,415)	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (11,599) (6,881) 0 25,486 0 9,6,621 24,592 3,836 453,017 646,072 0 28,268 (11,254)	1,071 (9,822) (282) 662 (20,650) 150,245 (6,993 186,552 (308) 12,916 (2,916) 70,258 5,766 90,421 90,929 3,904 596,512 768,680 0 33,004 5,558	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649) 19,797 (2,916) (200) 66,337 68 143,495 122,608 0 4,736 16,812	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (10,365) (37,542) 0 103,091 5,766 363,444 70,200 17,694 1,812,251 0 113,693 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(3,7 (4,7 (7,7 (10,0) 1,;; 5,;; {(28,2 2,;; (5,84,6)
		Refuse & Recycling  Refuse & Recycling Total	48010 48011 48012 48013 48013 33000 33100 33200 33202 33203 33204 33206 33208 33209 33212 332 33	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse - Commercial Refuse - Recycling Refuse - Fuel Issues Kerbside Recycling Scheme Waste Services - Holding A/C Refuse - Green Waste Building Control H/A Building Control H/A Building Control H/A Building Control Fee Based Building Control Fee Based Building Control Fee Based Development Control	(35,664) (9,040) (26,007) (5,000) (15,41) (9,15,41) (9,15,41) (9,15,41) (9,15,41) (9,15,41) (17,136) (	(2,260) (6,49) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (11,599) (6,81) 0 0 0,5486 453,017 646,072 0 28,268 (11,254) 17,014 (2,023)	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552 (308) 12,916 (2,916) 70,258 5,766 90,421 90,929 3,904 596,512 768,680 0 33,004 5,558 38,563 (46,524)	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649) 19,797 (2,916) 44,772 5,766 (200) 66,337 68 143,495 122,608 4,736 16,812 21,549 (44,501)	(26,007) (5,000) 15,441 107,758 601,778 13,672 (6,302) (10,365) (37,542) 0 103,091 5,766 363,444 70,200 17,694 1,812,251 2,670,008 (45,542) 68,094 (26,704)	(3,7 (4,7 (7,3 36,1 (10,0 1,,5,3 (28,2 2,,3 (5,5 84,1
		Refuse & Recycling  Refuse & Recycling Total  Building Control  Building Control	48010 48011 48012 48013 48014 33000 33100 33100 33202 33202 33203 33204 33204 33208 33208 33208 33209 33211 33200 33211 33200 33211 33200 33211 33200 33211 33200 33211 33200 3320 300 30	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse Collection Refuse - Bulk Refuse - Recycling Refuse - Recycling Refuse - Recycling Refuse - Recycling Plastic and Cardboard Recycling Scheme Waste Services - Holding A/C Refuse - Waste Building Control H/A Building Control H/A Building Control Fee Based Building Control Fee Based Development Control Dialpaidated Buildings Managing Radioactive Waste Safely	(35,664) (9,040) (26,007) (5,000) (15,441) (97,174) (97,174) (97,154) (46,415) (27,540) (10,986) (38,404) (38,404) (48,415) (49,515) (48,4	(2,260) (6,499) (1,250) 3,857 (24,280 151,325 4,599 172,821 (1,783) (11,599) (6,881) 0 0 90,621 24,592 3,836 453,017 646,072 0 28,268 (11,254) 17,014	1,071 (9,822) (282) (20,650) 150,245 (9,93) 186,552 (308) (18,248) 170,258 5,766 90,421 90,929 3,904 596,512 768,680 (3,904) 1,558 38,563 (46,524) (5,385)	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649) 19,797 (2,916) 44,772 5,766 (200) 66,337 68 143,495 122,608 0 4,736 16,812 21,549	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (6,302) (10,365) (37,542) 0 103,091 5,766 363,444 70,200 0 17,694 1,812,251 2,670,008 (45,542) 68,094 (26,704) 0 (26,704)	(3,7,7,1 (4,7,7,1 (7,7,1,1) (10,0,0,1) (10,0,0,1) (28,2,2,1,1,1) (5,1,1,1,1) (18,6,1,1,1,1,1) (18,6,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1
		Refuse & Recycling  Refuse & Recycling Total  Building Control  Building Control Total  Development Control  Development Control	48010 48011 48012 48013 48014 33000 33100 33100 33202 33202 33203 33204 33204 33208 33208 33209 33211 33200 33212 33200 33212 33200 33211 33200 33211 33200 33211 33200 33201 30201	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse Collection Refuse - Bulk Refuse - Recycling Refuse - Recycling Refuse - Recycling Plastic and Cardboard Recycling Scheme Waste Services - Holding A/C Refuse - Fore Waste Building Control H/A Building Control H/A Building Control Fee Based Development Control Diagnidated Buildings Managing Radioactive Waste Safely Head of Nuclear, Energy & Planning GRID PPA	(35,664) (9,040) (26,007) (5,000) 15,441 (97,174 (60,537 18,404 (60,537 18,404 (60,537 (7,136) (46,415) (27,540) (10,986 0,98,404 15,355 1,31,782 (2,585,349 (8,082) (8,082) (8,082) (8,082)	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (11,599) (6,881) 0 90,621 24,592 3,836 453,017 646,072 0 28,268 (11,254) 17,014 (2,023) 0 (2,023)	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552 (388) 12,916 (2,916) 70,258 5,766 90,421 90,929 3,904 596,512 768,680 (0 33,004 6,524 (5,385) (5,199) (104,144) 17,277 13,3112	(3,323) 968 (3,195) (44,930) (1,080) 13,731 1,475 (6,649) 19,797 (2,916) 44,772 5,766 (200) 66,337 122,608 143,495 122,608 (44,501) (5,385) (44,501) (5,385) (104,144) 49,886 (104,144)	(26,007) (5,000) 15,441 107,758 601,778 13,672 69,815 (6,302) (10,365) 37,542) 0 103,091 5,766 363,444 70,200 113,636 (45,542) 68,094 (26,704) 0 (25,704) (1,155) 69,578	(3,7,7,1 (4,7,7,1 (7,7,1,1) (10,0,0,1) (10,0,0,1) (28,2,2,1,1,1) (5,1,1,1,1) (18,6,1,1,1,1,1) (18,6,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1
		Refuse & Recycling  Refuse & Recycling Total  Building Control  Building Control Total  Development Control  Development Control	48010 48011 48012 48013 48013 48014 33000 33100 33202 33202 33203 33204 33206 33206 33208 33209 33212 33212 33212 33212 331402 31400 31401 31401 31402 31600 31601	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse Collection Refuse - Bulk Refuse - Recycling Refuse - Recycling Refuse - Recycling Refuse - Recycling Refuse - Houlding A/C Refuse - Full Suses Kerbside Recycling Scheme Waste Services - Holding A/C Refuse - Fore Waste Building Control H/A Building Control Non Fee Based Building Control Non Fee Based Building Control Fee Based Development Control Dilapidated Buildings Managing Radioactive Waste Safely Head of Nuclear, Energy & Planning GRID PPA NuGen PPA DONG Energy PPA	(35,664) (9,040) (26,007) (5,000) (15,401) (97,174) (60,537) (18,404) (60,537) (17,136) (46,415) (27,540) (10,986) (36,226) (36,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325) (46,325)	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (6,881) 0 25,486 0 90,621 24,592 0 0 28,268 (11,254) 17,014 (2,023) 0 0 17,213 0 0	1,071 (9,822) (282) 662 (20,650) 150,245 6,993 186,552 (308) (18,248) 12,916 (2,916) 70,258 5,766 690,421 90,929 3,904 5,558 36,5612 768,680 (104,144) 17,277 13,312 13,500 (5,952)	(3,323) (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649) 19,797 (2,916) 44,772 5,766 (200) 66,337 68 122,608 0 4,736 (14,501) (5,385) (44,501) (5,385) (49,886) (104,144) (49,886) (104,144) (49,886) (104,144) (5,385)	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (6,302) (10,365) 37,542) 0 103,091 5,766 363,444 70,200 113,091 2,670,008 (45,542) 68,094 (26,704) (1,155) 69,578 0 0	(3,7,7 (4,7,7) (7,7,7) (10,0) 1,,5, (28,2,2,7) (55,84,7) (18,6,6,1,1)
		Refuse & Recycling  Refuse & Recycling Total  Building Control  Building Control Total  Development Control  Development Control	48010 48011 48012 48013 48013 33000 33100 33200 33202 33202 33203 33204 33208 33209 33201 30201	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse - Collection Refuse - Bulk Refuse - Recycling Refuse - Recycling Refuse - Recycling Refuse - Floral Maintenance  Waste Services - Holding A/C Refuse - Green Waste Building Control H/A Building Control Non Fee Based Building Control Fee Based	(35,664) (9,040) (26,007) (5,000) (15,441) (97,174 (60,537) (18,404 (60,537) (18,404 (64,415) (27,540) (10,986 (98,404 (13,355 (1,812,782 (45,035) (8,082) (8,082) (8,082) (8,082) (8,082) (8,082) (8,082) (8,082) (8,082) (8,082)	(2,260) (6,499) (1,250) (1,250) (1,250) (1,250) (24,280 151,325 4,599 172,821 (1,783) (11,599) (6,81) (25,486 45,017 646,072 28,268 (11,254) 17,014 (2,023) (2,023) (2,023) (0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,071 (9,822) (282) (662 (20,650) 150,245 (6,993) 186,552 (308) (12,916) 70,258 5,766 90,421 70,929 3,904 596,512 768,680 (46,524) (5,385) (51,909) (104,144) 17,277 13,312 13,500	(3,323) 968 (3,195) (44,930) (1,080) 2,394 13,731 1,475 (6,649) 19,797 (2,916) 44,772 5,766 (200) 66,337 68 122,608 4,736 12,608 (44,501) (5,385) (49,886) (104,144) 64 13,312	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (6,302) (10,365) (37,542) 0 0 103,091 5,766 363,444 70,200 17,694 1,812,591 2,670,008 (45,542) 68,542 (26,704) (1,155) 69,578 0 0	(3,7,7,4,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1
		Refuse & Recycling  Refuse & Recycling Total  Building Control  Building Control Total  Development Control  Development Control Total  Nuclear Projects & Programmes	48010 48011 48012 48013 48014 48013 48014 48013 3100 33100 33100 33202 33204 33204 33206 33208 33206 33206 33206 13201 12011 12021 12021 12021 12022 12021 12022 12021 5	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Horse Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse Collection Refuse - Bulk Refuse - Recycling Build Recycling Build Recycling Build Recycling Build Recycling Build Recycling Building Control Non Fee Based Building Control Fee Based Development Control Diapidated Buildings Managing Radioactive Waste Safely Head of Nuclear, Energy & Planning GRID PPA Nuclear PSA Nuclear Issues Localism Grants CAT - Community Asset Transfer	(35,664) (9,040) (26,007) (5,007) (5,007) (5,007) (5,007) (15,441) (65,537) (18,404) (65,537) (18,404) (64,415) (27,540) (10,986)	(2,260) (6,499) (1,250) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (11,599) (6,881) 24,592 3,836 45,072 6,00 28,268 (11,254) 17,014 (2,023) 0 (2,023) 0 0 17,213 0 0 0 4,173 33,150	1,071 (9,822) (20,650) (150,245 (6),272 (150,245 (150,245 (150,245) (160,245) (182,248	(3,233) (44,930) (44,	(26,007) (5,000) 15,441 117,788 601,778 601,778 601,778 (6,302) (10,365) (37,542) 0 103,091 5,766 363,444 70,200 17,694 113,636 (45,542) 68,094 (26,704) (1,155) 0 0 0 44,332 0 16,700 116,700	(3,7: (4,7,7) (7: (5: (36,6,6) (10,0) (1,1) (5:,5,7) (5: (5: (5: (5: (5: (5: (18,6,6) (1,1
		Refuse & Recycling  Refuse & Recycling Total  Building Control  Building Control Total  Development Control  Development Control Total  Nuclear Projects & Programmes	48010 48011 48012 48013 48014 48013 48014 48013 48014 48014 48015 48014	Home Group Ltd County Weedspraying and Grass Parishes and Small Works Home Housing Floral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse Collection Refuse - Bulk Refuse - Recycling Plastic and Cardboard Recycling Scheme Waste Services - Holding A/C Refuse - Foren Maste Building Control H/A Building Control HA Building Control Fee Based Building Cont	(35,664) (9,040) (26,007) (5,000) (15,041) (97,174) (97,174) (97,174) (97,175) (17,136) (46,415) (27,540) (10,1986 (13,355) (131,120) (45,035) (80,032) (80,032) (80,032) (80,032) (10,100) (10,	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (11,599) (6,881) 24,592 3,836 453,017 646,072 6,072 6,072 7,213 0 0 17,213 0 0 11,764 0 0 11,764 0 0 0 11,764 0 0 0 11,764 0 0 0 0 11,764 0 0 0 0 11,764 0 0 0 0 11,764 0 0 0 0 0 11,764 0 0 0 0 11,764 0 0 0 0 0 11,764 0 0 0 0 0 11,764 0 0 0 0 0 12,013 0 0 0 0 0 11,764 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,071 (9,822) (9,822) (20,650) (150,245 (6,050) (150,245 (70,258) (18,248)	(3,233) 968 (3,195) (44,930) (44,930) (45,930) (	(26,007) (5,000) 15,441 107,758 601,778 601,778 601,778 (13,672 690,815 (6,302) (10,365) (37,542) 0103,091 5,766 363,444 70,200 113,636 (45,542) 68,094 (26,704) (1,155) 69,578 0 0 44,332 16,700 16,700 129,455 216,711 12,000	(3,75 (4,73 (4,73 (74,74) (10,00 (10,00 (1,1) (5,7,7) (2,3,3 (53,3,4) (1,15,7) (2,74 (3,15,24) (3,15,24)
		Refuse & Recycling  Refuse & Recycling Total  Building Control  Building Control Total  Development Control  Development Control Total  Nuclear Projects & Programmes	48010 48011 48012 48013 48013 48014 33000 33100 33100 33200 33202 33203 33204 33206 33208 33209 33211 33212 3331401 31402 31600 31601 12004 12020 12021 12022 12022 12022 12022 12022 12022 11002 11002	Home Group Ltd County Weedspraving and Grass Parishes and Small Works Home Housing Fibral Maintenance Environmental Cleansing Public Conveniences Refuse Collection Refuse - Bulk Refuse - Collection Refuse - Bulk Refuse - Recycling Refuse - Recycling Refuse - Fuel Issues Kerbside Recycling Scheme Waste Services - Holding A/C Refuse - Green Waste Building Control H/A Building Control Non Fee Based Building Control Fee Based Development Control Dilapidated Building Managing Radioactive Waste Safely Head of Nuclear, Energy & Planning GRID PPA Nuclear Issues Localism Grants CAT - Community Asset Transfer	(35,664) (9,040) (26,007) (5,000) (15,441) (97,174) (60,537) (18,404) (60,537) (18,404) (101,986	(2,260) (6,499) (1,250) 3,857 24,280 151,325 4,599 172,821 (1,783) (0,881) (6,881) (6,881) (6,881) (6,881) (1,783) (1,	1,071 (9,822) (98,22) (20,650) (150,245) (6,652) (18,248)	(3,233) 968 (3,195) 968 (46,930) 1,000 (46,930) 1,000 (46,930) 1,000 (46,930) 1,000 (46,669) 1,000 (46,669) 1,000 (46,669) 1,000 (46,537) 1,0	(26,007) (5,000) 15,441 107,758 601,778 13,672 690,815 (6,302) (10,365) (37,542) 0 103,091 5,766 363,444 70,200 113,636 (45,542) 68,094 (26,704) (1,155) 69,704 0 0 44,332 0 0 16,700	10,51,61,61,61,61,61,61,61,61,61,61,61,61,61

							Current			
					Current		Net			Forecas
					Approved	Profiled	Expenditur	Profiled	Revised	Year-End
Corporate Director	Corporate Team	Department	Cost Centre	Cost Centre Description	Budget 13/14	Budget		Variance	Projection	Variance
Director of Services	Regeneration and Community	Arts, Beacon & Tourism Total			349,371	87,306	173,198	85,892	329,788	(19,583
		Copeland Community Fund	11040	CCF Development Team	(17,468)	(4,364)	38,260	42,624	(17,468)	-
		Copeland Community Fund Total			(17,468)	(4,364)	38,260	42,624	(17,468)	(
		Economic Regeneration	11001	Economic Development	132,357	33,077	5,528	(27,549)	135,860	3,50
			11015	Regeneration Consultancy	0	0	3,296	3,296	0	
			11031	Strategy for seaside success	68,155	17,032	130	(16,902)	68,155	
			11056	Tourism	0	0	60,857	60,857	0	
			11101	Cleator Moor Business Centre	3,286	821	9,569	8,748	7,639	4,35
			32560	Arts Development	5,774	1,443	0	(1,443)	5,774	(
		Economic Regeneration Total			209,572	52,373	79,380	27,007	217,428	7,856
		Health and Sports	11005	Joint Health Improvement	. 0	0	(14,400)	(14,400)	0	(
			32540	Sports Development	0	0	(13,691)	(13,691)	0	(
			32546	Youth Engagement	7,585	1,896	(9,081)	(10,977)	7,585	(
			43020	Health & Sport	27,742	6,933	528	(6,405)	27,742	
			43030	NCL Contract	269,895	67,447	101,281	33,834	364,640	94,74
		Health and Sports Total			305,222	76,276	64,637	(11,639)	399,967	94,74
		LABGI	11036	Advertising site Tangier Building	1,500	375	132	(243)	1,500	(
			11043	Whitehaven Regeneration	5,000	1,250	0	(1,250)	5,000	(
			11044	Whitehaven THI	17,423	4,354	(2,448)	(6,802)	17,423	
			11048	LABGI - Enterprise Development	15,000	3,749	0	(3,749)	15,000	(
		LABGI Total			38,923	9,728	(2,317)	(12,045)	38,923	(
		Regeneration and Community	12012	Head of Regeneration & Community	147,933	36,968	18,096	(18,872)	147,933	(
		Regeneration and Community Total			147,933	36,968	18,096	(18,872)	147,933	C
		Strategic Housing	33605	Housing Strategy	78,501	19,616	(38,820)	(58,436)	75,501	(3,000
			34201	Private Sector Housing Renewal	108,839	27,200	(24,462)	(51,662)	108,839	(
			35202	Homelessness	254,597	63,623	268	(63,355)	262,997	8,400
		Strategic Housing Total			441,937	110,439	(63,013)	(173,452)	447,337	5,400
		Working Neighbourhood Fund	11065	Copeland Apprentice Initiative	72,000	17,993	74,180	56,187	72,000	0
		Working Neighbourhood Fund Total			72,000	17,993	74,180	56,187	72,000	C
	Regeneration and Community Total				1,547,490	386,719	382,419	(4,300)	1,635,908	88,418
Director of Services Total						1,150,683	1,098,235	(52,448)	4,705,472	100,868
People and Places	Corporate Director	Corporate Director	12003	Director of Services	129,560	32,377	31,623	(754)	128,260	(1,300)
		Corporate Director Total			129,560	32,377	31,623	(754)	128,260	(1,300)
	Corporate Director Total				129,560	32,377	31,623	(754)	128,260	(1,300)
People and Places Total					129,560	32,377	31,623	(754)	128,260	(1,300)
Grand Total					11,096,973	2,773,126	2,103,699	(669,427)	11,183,628	86,655

# REVENUE BUDGET – PERIOD 3 SUMMARY FINANCIAL REPORT 2013/14 (1 April 2013 to 30 June 2013)

#### **APPENDIX E -WRITE OFFS 2013/14**

**EXECUTIVE MEMBER:** Cllr Gillian Troughton

**LEAD OFFICER:** Darienne Law – Head of Corporate Resources

**REPORT AUTHOR:** Ann Treble – Financial Management and Treasury

Accountant

WHAT BENEFITS WILL THESE PROPOSALS BRING TO COPELAND RESIDENTS It is good practice to write off debts that are irrecoverable.

# WHY HAS THIS REPORT COME TO THE EXECUTIVE? (NB. This report will be 'merged' with the Budget Monitoring Report)

(eg Key Decision, Policy recommendation for Full Council, at request of Council, etc.)

All write offs must be approved in accordance with the Council's Scheme of Delegation and a summary report to Executive. This is the report from  $1^{st}$  April 2013 to  $30^{th}$  June 2013.

#### **RECOMMENDATION:**

The Executive formally approves the write off of the debt totaling £53,884.68 for the three months 1 April to 30 June 2013, as set out in Paragraphs 1.3 and 1.4, bringing the year to date write offs to a total of £53.884.68.

#### 1. INTRODUCTION

- 1.1 Under the Council's Scheme of Delegation, the following limits for write offs apply:-
  - Head of Corporate Resources authorised to write off debts due to the Council not exceeding £50,000
    - Once write offs are approved, a summary must be reported to Executive, this report is that summary.
  - Executive must authorise all write offs above £50,000
- 1.2 The debts written off in this report have been authorised by the Corporate Director, Resources and Transformation as they are below £50,000 in value.
- 1.3 £35,191.82 is being written off in respect of debts where the debtor is bankrupt or the company dissolved. The number of accounts written off for this reason is 41 this period and a total of 41 in year (compared to 99 during the whole of the Financial Year 2012/13).
- 1.4 The remaining balance of £18,692.86 is being written off for a variety of reasons including where:-

- the debtor has absconded without trace or
- the debtor has died without any estate or
- the debt is uneconomical to pursue
- 1.5 A summary of the position in year (2013/14)

Type of Charge	Number of Accounts 1.04.13 to	Amount Written Off 1.04.13 to		
	30.06.13	30.06.13		
Council Tax	90	34,511.06		
National Non	3	13,634.95		
Domestic Rates				
Housing Benefit	32	5,184.07		
Overpayments				
Sundry Debt	3	554.60		
Total	128	53,884.68		

### 1.6 Summary of in year position (2013/14) as against full 2012/13 financial year

Type of Charge	Number of Accounts 1.04.13 to 30.06.13	Amount Written Off 1.04.13 to 30.06.13	Number of Accounts for whole of 2012/13	Amount Written Off for whole of 2012/13
Council Tax	90	34,511.06	93	62,978.34
National Non	3	13,634.95	82	558,432.15
Domestic Rates				
Housing Benefit	32	5,184.07	71	27,261.13
Overpayments				
Sundry Debt	3	554.60	61	17,959.16
Total	128	53,884.68	307	666,630.16

### 1.7 Age of Debts written off in year (2013/14)

Council Tax	Value written off year ended 31 March 2014
	£
Date of original debts:	
2013/14	192
2012/13	7,018
2011/12	3,621
2010/11	3,454
Older	20,226
Total to 30/06/13	34,511

NNDR	Value written off year ended 31 March 2014
	£
Date of original debts:	
2013/14	750
2012/13	5,050
2011/12	7,777
2010/11	58
Total to 30/06/13	13,635

#### 2. DETAIL

- 2.1 Of the amount approved for write off the Council bears a different proportion depending on the type of debt as set out below:
  - i. Previously Central Government bore the full cost of Non Domestic Rate write-offs, but under the new regime this year, Copeland will bear the full cost up to the value of the safety net i.e. a maximum £165k 'loss' in any year.
  - ii. Debts in respect of Council Tax total fall on the Collection Fund, of which any surplus or deficit is shared by the relevant authorities in the ratio of their precepts on the Collection Fund in the previous year. This ratio for 2013/14 could mean that the amount of debt falling to Copeland Borough Council would be 11.63% or circa £4k to date.
  - iii. The remaining debt in respect of housing benefit overpayments and sundry debts) falls completely on the Council.

The bad debt write-offs in respect of housing benefit overpayments are charged to the housing benefits cost centre. Write-offs in respect of sundry debts are charged back to the service cost centre which received the benefit of the debtor income when it was originally raised.

#### 3 CURRENT DEBT MANAGEMENT ARRANGEMENTS

#### 3.1 Recovery

The recovery of arrears of Council Tax, National Non Domestic Rates, Housing Benefit. Overpayments and Sundry Debts are all handled differently as Legislation dictates. However, in all cases reminders are issued within 6 weeks of the payment becoming due, and where a Liability Order is obtained from the Magistrates Court and no contact has been made with the Recovery Section to make an agreement to pay the case will be issued to a bailiff for collection a month after the Order has been granted.

#### 3.2 Insolvency

There are various forms of insolvency, depending upon the type of business concerned. For companies, there are voluntary or compulsory liquidations, administration orders and receiverships. For individual traders there is bankruptcy.

When an individual or a company becomes insolvent a liquidator or trustee is appointed to distribute any assets amongst the creditors. Assets are applied first to the expenses of the liquidation, second in meeting preferential debts, and third, in payment of general creditors or unsecured debts, examples of which are Council Tax and NNDR.

The Council is debarred from pursuing normal methods of recovery, such as distress, in cases of insolvency, and so must write-off the debt as irrecoverable. Any subsequent dividends paid in respect of outstanding Council Tax and NNDR are dealt with by re-debiting the appropriate rate account with a corresponding sum.

Some businesses also cease trading without formal insolvency procedures being undertaken. Their debts are written off if they have no assets.

#### 3.3 Absconded debtors

All cases submitted for write-off have been returned by the Council's bailiffs as 'Gone Away – Unable to Trace'. In addition, where appropriate, the following checks are undertaken when attempting to trace an absconded ratepayer: -

- (a) local enquiries are made by the Council's Visiting Inspector.
- (b) checks are made with internal records, such as Council Tax, Benefits and Electoral Registration.
- (c) enquiries, although heavily restricted by Data Protection legislation, may be made with other utilities, e.g. water, electricity, gas, B.T.
- (d) estate agents, solicitors, managing agents may be contacted.
- (e) various other avenues may be followed, such as contact with ex-landlords, family, exemployers, other local authorities etc.

Such requests for information are made on a voluntary basis only, there being no requirement for respondents to supply the Council with information.

All the cases listed are ceased accounts whose liability has been ended.

#### 3.4 Deceased debtors

Bills for outstanding Council Tax or NNDR are sent to the Executors of deceased persons, but the Council Tax and NNDR regulations prevent the Council from pursuing recovery through the Magistrates Court in cases of non-payment. Cases are therefore put forward for write off and will include cases where the debtor has died leaving no assets.

#### 3.5 Recommendation for write off

Approving recommendations to write-off bad debts, is an internal accounting decision based on recommended good practice by the Audit Commission. The debtor is still liable for the amount outstanding and recovery action can be resumed if circumstances change.