

## REVENUE BUDGET 2008/09 – BUDGET MONITORING REPORT

**EXECUTIVE MEMBER:** Cllr A Holliday, Deputy Leader  
**LEAD OFFICER:** Julie Crellin, Head of Finance and Management Information Systems  
**REPORT AUTHOR:** Alison Clark, Accountancy Services Manager

### Summary and Recommendation:

The report provides the Executive with an indicative forecast year-end result at 31<sup>st</sup> March 2009.

### Recommendation

- a. That Members note the Revised Revenue Budget of £13,983,780 to reflect adjustments of transfers from reserves along with the correction of the treatment of £500,000 budget relating to Renovation Grants - this is a capital programme item, and has been confirmed as part of the audit of the 2006/07 and 2007/08 Financial Statements.
- b. That Members note the estimate forecast budget position at the year-end of a net underspending of £1,459,933 against the revised net Revenue Budget of £13,983,780. This consists of three elements:
  - (1) £389,398 of underspending required to meet commitments which will fall due in 2009/10;
  - (2) £390,000 of the underspending relating to activities supported by earmarked reserves and will be required in 2009/10; and
  - (3) £680,535 of underspending which are uncommitted and can be returned to general fund revenue balances at year end.

The majority of the uncommitted underspending relates to Finance and MIS, Regeneration, and Policy and Performance.

- c. That Members note the initial carry forward requests for approval to 2009/10 which will be confirmed when the provisional outturn figures are reported to the Executive meeting in May. Corporate Team are preparing working papers to support carryforward requests as part of Closure improvements. Scrutiny of the accounting records 2008/09 continue as part of Closure of Accounts 2008/09 activity.

## **1. INTRODUCTION**

- 1.1 The purpose of this report is to provide a revenue budget forecast of the position at the year end, based on the actual position at 28<sup>th</sup> February 2009 (Period 11) and managers' projections.
- 1.2 The forecast at the year-end is of a net expenditure position of £12,524k (previous report £12,472k) compared to a revised budget of £13,984k. This would result in a net underspending across all services of £1,460k (£1,140k reported previously), a proportion of which is committed. Executive will recall that the original net Revenue Budget approved by Council in February 2008 was updated in November 2008 to reflect the agreed funding from earmarked reserves to fund specific activities, this report again updates the use of funding from earmarked reserves.
- 1.3 The report outlines the significant variances against the Revenue Budget in paragraphs 2.7 to 2.13.
- 1.4 The monitoring report has been prepared by the Accountancy section, working with budget managers. This dialogue has improved significantly since mid-February, as the work in relation to Accounts Closure 2006/07 and 2007/08 drew to a close. More focus will now be placed upon reviewing the ledger to support Closure of Accounts 2008/09 over the period 31<sup>st</sup> March – 29<sup>th</sup> April.

## **2. BUDGET MONITORING FORECAST AT 31<sup>ST</sup> MARCH 2009**

- 2.1 Budget monitoring is a live and an on-going process. Budget managers receive monitoring reports each month, and working with Accountancy, provide forecasts as to the likely position at the year-end. Forecasts are updated as the actual position is confirmed, and assumptions regarding the remainder of the year are revised in line with experience and new information, where appropriate as part of a dynamic process.
- 2.2 The Original Net Revenue Budget agreed at Council in February 2008 was £13,974k. This has been revised to reflect the drawing down of earmarked reserves since 1<sup>st</sup> April 2008 for specific purposes, totalling £527k, including £100k relating to involvement of Deloitte in the production of the 2007/08 accounts, £343k for expenditure funded from earmarked LABGI grant, and a reduction of £500k as a result of the (provisional) transfer of the Renovation Grants to Capital. The Revised Net Revenue Budget for 2008/09 is therefore, £13,984k.
- 2.3 The Executive received a report at its February meeting which considered the actual position and year end projections at the end of the third quarter (month 9). The forecast at the year-end indicated an underspending of £1,140k (8.4%) against the full year budget. This has been revised, as would be anticipated, during the fourth quarter.

2.4 Current projections indicate a year-end position of £12,524k, compared to the Revised Budget of £13,984k, resulting in a forecast underspending of £1,460k, a proportion of which is committed. This amounts to a net increase in underspend of £320k compared to the Quarter Three forecast.

2.5 Appendix A summarises the budget position by main service heading at 28<sup>th</sup> February 2009 and the forecast at the year-end. Members will remember the revised and extended format, introduced at the previous meeting showing the budget, actual and projections in relation to gross expenditure and income. This represents a step-change in budget management and should result in better resource management as the relationship between income and expenditure in delivering and enabling services to achieve corporate objectives will be more clearly apparent.

2.6 The main areas of budget variance are as follows:-

2.7 **Customer Services – forecast net underspend of £94k (£84k previously reported)**

Staff vacancies in Copeland Direct (£29k) and efficiency savings resulting from the introduction of the Allpay cash collection system (£57k), and supplies for Head of Customer Services (£8k)

2.8 **Revenues and Benefits – forecast net overspend of £51k (£158k underspend previously reported)**

Housing Benefits and Council Tax Benefits is showing a forecast overspend of £136k (£133k underspend). Detailed reconciliations of the Academy (Revenues system) and the accounting ledger to the end of January indicate that the forecast projected Housing Benefit subsidy for the full year has been high and it has been revised downwards to be prudent. The ratio of subsidy to payment (net of housing benefit overpayments) has been revised downwards from 98.75% to 98% for the whole year. Work continues to reconcile Academy and the accounting ledger as part of closure of accounts activities.

Staffing is forecasting an under spend of £101k as a result of vacancy management. There are a number of other small forecast overspends totalling £15k and relating to Local Housing allowance and shared service arrangements.

2.9 **Finance and Management Information Systems – forecast net underspend of £475k (£365k underspend previously reported)**

Key variances contributing towards this are:-

- Forecast underspend in relation to Concessionary Fares of £213k, based on actual usage to 31<sup>st</sup> January and forecast to the year end. This has increased since the last report by £94k. This forecast was reported in detail to OSC (Young People and Healthy Communities) on 2<sup>nd</sup> April 2009.
- Interest from Treasury Management income is greater than budget by £147k. This was previously reported. The Council benefited from a significant over-collection of NNDR income during 2007/08 which was repaid during the autumn of 2008. This has generated a windfall in interest earned and will benefit reserves at the year end.
- Forecast underspend of £136k on Accountancy Services due to in the main to income received of £141k from Cumbria County Council in respect of the District's share of the income they have earned from the levying of the minimum discount from 2<sup>nd</sup> homes Council Tax. This had not been built into the 2008/09 budget, and represents a windfall in 2008/09. The 2009/10 budget includes provision for this source of income.
- Forecast underspend of £62k against Management Information Systems due to vacancies (£32k), and a reduction in mainframe software and communications costs (£20k) following the introduction of new server arrangements. Both are reflected in the 2009/10 base budget.

**2.10 Legal and Democratic Services – forecast net overspend of £81k (£61k overspend previously reported)**

This mainly relates to a decline income from housing searches of £95k, reflecting the down turn in the housing market, offset by a number of underspends across a range of other budget lines, including Civic and Mayoral, Elections and Licensing.

A contribution of £10k to earmarked reserves will be required to fund future elections, and this was reflected in the Budget proposal 2009/10 approved by Full Council in February.

**2.11 Leisure and Environmental Services – forecast net under spend of £141k (£47k previously reported)**

Enforcement is showing a forecast net underspend of £31k and this is in relation to income from fines being greater than originally forecast. The original budget estimate was prudently calculated.

Open Spaces is showing an underspend of £84k due to increased work in the external market. The previous report indicated an underspend of £7k, and the improvement in forecast as a result of the identification and correction of accrual journals from 2007/08

Environmental Health is forecasting an underspend of £30k due to savings from vacancy management.

Leisure and Environmental Management and Administration is forecasting an underspend of £39k due to savings from vacancy management. There is likely to be a request to earmark £40k of the underspending to support the free swimming initiative for under 16's for the following two financial years. This will be confirmed in the provisional outturn report.

In addition, there may be a request for earmarking some underspendings to support specific project activity in 2009/10 for Cultural activities, Environmental Health and Open Spaces.

Waste Services however, is showing a forecast overspend of £31k due to a number of variances, the larger item being the impact of increased fuel prices earlier in the year.

## **2.12 Policy and Performance – forecast net underspend of £264k (£260k underspend previously reported)**

Human Resources is forecasting an underspend of £233k (£251k) due to:-

- Underspending against the Corporate Development training budget of £125k due to programme slippage. £70k will be required in 2009/10 to effectively complete the training programme. It is envisaged that £50k of the underspend is required for continue delivering the Learning and Development Plan. This will be confirmed in provisional outturn report.
- Staff vacancies in Human Resources have also resulted in a forecast underspend of approximately £90k.
- Saving on miscellaneous expenses of £11k within Head of Policy budget, and,
- Vacancies within Process Improvement Team (£13k).

Executive will receive a report at the May meeting which will set out the proposed Job Evaluation Scheme to be considered for recommendation to Council in June. The expenditure forecast for Policy and Performance assumes that the budget to meet the annual cost of implementation of Job Evaluation of £450k will be included as a provision in the accounts i.e. as expenditure in 2008/09, to meet the costs of implementation which, if

agreed, would occur in 2009/10. The financial implications of the JE proposal will be reported in the report to May Executive and if any amendment is required to the provision, it will be reflected in closure of accounts workings.

## 2.13 **Regeneration – forecast net under spend of £637k (£286k previously reported)**

The key variances are as follows:-

- **Admin Buildings** – a £36k overspend is forecast due to the overstatement of PFI grant in the 2008/09 base budget. This has been corrected in the 2009/10 budget approved by Full Council in February.
- **Building Control** – a £105k overspend is forecast overspend due to incorrect assumptions regard the original budget fee based. This has been corrected in the 2009/10 budget approved by Full Council in February.
- **Public Buildings** - £96k forecast underspend due to increased rental income of £36k and an overstatement of the expenditure budget required for general repairs of £60k. Again, the overstatement of budget has been corrected in the 2009/10 budget approved by Council in February.
- **Housing Strategy** has programmed to underspend by £80k in relation to consultants, to meet commitments in 2009/10. The programme of work carried out by the team has accelerated during the year as vacancies were filled.
- The forecast underspending on the budget associated with the **Regeneration Delivery Plan** was indicated in the previous report. The Regeneration Delivery Budget will be funded from earmarked reserves and the base budget for 2008/09 assumed £770k of the reserves would be fully spent during the year. However, the Regeneration Delivery Plan was agreed at Executive in August, and in effect, the pattern of expenditure has shifted. £459k will be spent before 31<sup>st</sup> March and the underspending of £311k against earmarked reserves will be required to be carried forward. This has been assumed in the 2009/10 budget agreed at Council in February. Executive in May will receive a report updating Members of the progress of the Regeneration Delivery Plan.
- **LABGI Grant income** received during 2008/09 will be required to support activity in 2009/10. This is detailed elsewhere on the Executive agenda today. This grant income totals £199k.

### **3. FINANCIAL AND HUMAN RESOURCES IMPLICATIONS (INCLUDING SOURCES OF FINANCE)**

- 3.1 It is important that active budget monitoring is undertaken at least every month, and significant variations are reported through Corporate Team and Executive, so that timely corrective action can be taken. Robust, responsive budget monitoring is a key tool to support the management of the organisation.
- 3.2 The financial implication is a projected underspend of £1,460k (10.4%) against the revised net revenue budget. Of this underspend forecast, it is anticipated that £780k (53.4%) is committed in 2009/10 (see Appendix B).
- 3.3 The financial implications of the slow-down in the economy, in particular, the budgetary implication of the recent reductions in the bank interest base rate, land charges, and building control income, have been considered in the preparation of the 2009/10 budget.

### **IMPACT ON CORPORATE PLAN**

- 4.1 The budget and monitoring process is fully integrated into the planning process of the Council embracing all objectives of the Council.

### **List of Appendices**

**Appendix A** – Summary Budget Monitoring Position at 28<sup>th</sup> February 2009  
(Period 11 plus projection to the year-end)

**Appendix B** – Summary of expected commitments of 2008/09 underspends in 2009/10

**List of Background Documents:** Management returns regarding accruals and year end projections, and Financial Ledger Reports

**List of Consultees:** Corporate Team

## **CHECKLIST FOR DEALING WITH KEY ISSUES**

Please confirm against the issue if the key issues below have been addressed. This can be by either a short narrative or quoting the paragraph number in the report in which it has been covered.

Impact on Crime and Disorder	None
Impact on Sustainability	None
Impact on Rural Proofing	None
Health and Safety Implications	None
Impact on Equality and Diversity Issues	None
Children and Young Persons Implications	None
Human Rights Act Implications	None
Monitoring Officer comments	No comments
S. 151 Officer comments	Scrutiny of the code-base continues as part of the pre-closure of accounts preparations. A provisional outturn report will be presented to Executive on 26 <sup>th</sup> May 2009.

Is this a Key Decision?      No



Appendix A - Summary Budget Monitoring 2008/09 - Forecast at 31st March 2009

ORIGINAL GROSS & NET BUDGET 2008/09						Memorandum Item Only	Increases to Budget during Year 2008/09				NET BUDGET £'000	Gross Expenditure			
DESCRIPTION	GROSS BUDGET £'000	OTHER GRANT INCOME £'000	OTHER EXTERNAL INCOME £'000	INTERNAL INCOME £'000	NET BUDGET £'000		Transfers from Reserves £'000	Corporate Virements £'000	Inter- Department Virements £'000	Total Adjustments £'000		Actual to Date (28th Feb 09) £'000	Budget to Date £'000	Annual Forecast £'000	Annual Budget £'000
Chief Executives	883,266	-	-	-	883,266		7,000	-	-	7,000	890,266	747,457	806,422	981,528	883,266
	883,266	-	-	-	883,266	-	7,000	-	-	7,000	890,266	747,457	806,422	981,528	883,266
Customer Services															
Customer Services	618,070	-	-	-	618,070		-	-	-	-	618,070	462,391	564,298	524,225	618,070
Revenues & Benefits	22,307,583	(21,492,331)	(666,200)	-	149,052		-	-	-	-	149,052	15,500,950	20,366,824	22,235,418	22,307,583
	22,925,653	(21,492,331)	(666,200)	-	767,122	-	-	-	-	-	767,122	15,963,341	20,931,122	22,759,643	22,925,653
Finance & MIS															
Accountancy Services	2,261,030	(208,000)	(1,763,920)	-	289,110		104,760	-	-	104,760	393,870	1,569,800	2,064,321	2,170,157	2,261,030
Audit & Fraud Prevention	237,228	(24,357)	-	-	212,871		-	-	-	-	212,871	207,150	216,589	229,905	237,228
Management Information Systems	647,823	-	-	-	647,823		-	-	-	-	647,823	540,447	591,463	595,417	647,823
	3,146,081	(232,357)	(1,763,920)	-	1,149,804	-	104,760	-	-	104,760	1,254,564	2,317,397	2,872,373	2,995,479	3,146,081
Legal & Democratic Services															
Democratic Services	390,303	-	-	-	390,303	22,453	-	-	-	-	390,303	335,152	356,347	366,196	390,303
Elections	85,790	-	(1,600)	-	84,190		-	-	-	-	84,190	44,963	78,326	87,491	85,790
Peace Time Emergency Planning	20,114	-	-	-	20,114		-	-	-	-	20,114	15,484	18,364	15,484	20,114
Land Charges	50,558	-	(181,021)	-	(130,463)		-	-	-	-	(130,463)	27,135	46,160	32,180	50,558
Legal Services	581,781	-	(107)	-	581,674		9,047	-	-	9,047	590,721	590,345	531,166	617,225	581,781
Licensing	16,121	-	(125,000)	-	(108,879)		-	-	-	-	(108,879)	7,363	14,718	7,443	16,121
	1,144,667	-	(307,728)	-	836,939	22,453	9,047	-	-	9,047	845,986	1,020,442	1,045,081	1,126,019	1,144,667
Leisure & Environmental Services															
Cultural Services	1,118,573	(23,100)	-	-	1,095,473	8,290	18,000	-	-	18,000	1,113,473	1,082,918	1,021,257	1,284,147	1,118,573
Enforcement	278,984	-	(403,227)	-	(124,243)		-	-	-	-	(124,243)	284,986	254,713	350,660	278,984
Environmental Health	639,535	-	(27,668)	-	611,867		-	-	-	-	611,867	525,240	583,896	615,153	639,535
Leisure & Environmental	365,498	-	-	-	365,498		-	-	-	-	365,498	292,369	333,700	326,912	365,498
Open Spaces	1,596,922	-	(745,223)	-	851,699	640	-	-	-	-	851,699	1,493,772	1,457,990	1,762,760	1,596,922
Waste Services	2,828,590	(82,000)	(901,012)	-	1,845,578	18,065	-	-	-	-	1,845,578	2,623,129	2,582,503	2,899,548	2,828,590
	6,828,102	(105,100)	(2,077,130)	-	4,645,872	26,995	18,000	-	-	18,000	4,663,872	6,302,414	6,234,059	7,239,180	6,828,102
Policy & Performance															
Communications	110,601	-	-	-	110,601		-	-	-	-	110,601	96,185	100,979	106,108	110,601
Human Resources	1,127,355	-	-	-	1,127,355	60,000	-	-	-	-	1,127,355	418,820	1,029,275	899,159	1,127,355
Policy & Performance	266,197	(5,125)	-	-	261,072		27,698	-	-	27,698	288,770	250,931	243,038	272,498	266,197
Process Improvement Team	80,523	-	-	-	80,523		-	-	-	-	80,523	60,015	73,517	65,711	80,523
	1,584,676	(5,125)	-	-	1,579,551	60,000	27,698	-	-	27,698	1,607,249	825,951	1,446,809	1,343,476	1,584,676
Regeneration															
Admin Buildings	1,825,358	(870,301)	(674,242)	-	280,815		-	-	-	-	280,815	1,444,820	1,665,439	1,757,036	1,822,020
Beacon & TIC	473,525	(534)	(92,078)	-	380,913		-	-	-	-	380,913	440,065	432,329	523,910	473,525
Building Control	317,583	(473)	(287,000)	-	30,110		-	-	-	-	30,110	263,960	289,953	313,915	317,583
Community Renewal	-	-	-	-	-		-	-	-	-	-	7,464	-	-	-
Economic Development	140,267	(19,241)	(9,967)	-	111,059		-	-	-	-	111,059	275,743	128,064	301,268	140,267
Regeneration H/A	1,018,494	-	-	-	1,018,494		-	-	-	-	1,018,494	279,372	929,885	311,014	1,018,494
Regeneration H/A LABGI	-	(120,000)	-	-	(120,000)		343,275	-	-	343,275	225,000	-	-	343,275	-
Planning	50,893	(8,500)	(256,478)	-	(214,085)		-	-	-	-	(214,085)	251,489	46,465	276,190	50,893
Property	263,759	-	(10,300)	-	253,459		-	-	-	-	253,459	245,865	240,812	300,482	263,759
Public Buildings	365,826	(8,000)	(34,434)	-	323,392		-	-	-	-	323,392	251,580	335,112	307,611	369,164
Regeneration Strategy	399,674	(55,299)	(69,513)	-	274,862	261,262	-	-	-	-	274,862	337,455	364,903	377,082	399,674
Homelessness	201,985	(62,065)	(4,163)	-	135,767		-	-	-	-	135,767	127,031	184,421	228,848	201,985
Housing Advances	291	-	(2,200)	-	(1,909)		-	-	-	-	(1,909)	2,538	266	2,829	291
Housing Strategy	32,100	-	-	-	32,100		-	-	-	-	32,100	91,364	29,307	119,387	32,100
Private Sector Housing Renewal	715,860	-	(2,542)	-	713,318	500,000	-	-	(500,000)	(500,000)	213,318	158,953	653,580	306,820	715,860
Regeneration Delivery Plan (WNF)	768,751	-	-	-	768,751		-	-	-	-	768,751	19,064	704,688	480,801	768,751
Corporate director Economic and Prosperity	98,421	-	-	-	98,421		-	-	-	-	98,421	107,045	89,859	123,557	98,421
Procurement	25,979	-	-	-	25,979	25,979	-	-	-	-	25,979	1,772	23,719	1,772	25,979
	6,698,776	(1,144,413)	(1,442,917)	-	4,111,446	1,556,192	343,275	-	(500,000)	(156,725)	3,954,721	4,530,580	6,118,802	6,083,261	6,698,776
	43,211,221	(22,979,326)	(6,257,895)	-	13,974,000	1,665,640	509,780	-	(500,000)	9,780	13,983,780	31,707,582	39,454,668	42,528,586	43,211,221

	Grant Income				Other Income				Net Expenditure							
DESCRIPTION	Actual to Date (28th Feb 09) £'000	Budget to Date £'000	Annual Forecast £'000	Annual Budget £'000	Actual to Date (28th Feb 09) £'000	Budget to Date £'000	Annual Forecast £'000	Annual Budget £'000	Actual to Date (28th Feb 09) £'000	Budget to Date £'000	Annual Forecast £'000	Original Net Budget £'000	Revised Net Budget £'000	Variance £'000	Previously Reported Variance £'000	
Chief Executives	-	-	(72,933)	-	-	-	-	-	747,457	806,422	908,595	883,266	890,266	18,329	(6,677)	
	-	-	(72,933)	-	-	-	-	-	747,457	806,422	908,595	883,266	890,266	18,329	(6,677)	
Customer Services																
Customer Services	-	-	-	-	-	-	-	-	462,391	564,298	524,225	618,070	618,070	(93,845)	(83,615)	
Revenues & Benefits	(19,257,145)	(19,622,498)	(21,536,896)	(21,492,331)	(348,958)	(608,241)	(498,958)	(666,200)	(4,105,153)	136,085	199,564	149,052	149,052	50,512	(157,745)	
	(19,257,145)	(19,622,498)	(21,536,896)	(21,492,331)	(348,958)	(608,241)	(498,958)	(666,200)	(3,642,762)	700,383	723,789	767,122	767,122	(43,333)	(241,360)	
Finance & MIS																
Accountancy Services	(370,896)	(189,904)	(312,244)	(208,000)	(1,396,108)	(1,610,459)	(1,869,973)	(1,763,920)	(197,204)	263,958	-12,060	289,110	393,870	(405,930)	(335,252)	
Audit & Fraud Prevention	(22,330)	(22,238)	(24,360)	(24,357)	-	-	-	-	184,820	194,351	205,545	212,871	212,871	(7,326)	(1,600)	
Management Information Systems	-	-	-	-	(7,022)	-	(9,257)	-	533,425	591,463	586,160	647,823	647,823	(61,663)	(27,665)	
	(393,226)	(212,142)	(336,604)	(232,357)	(1,403,130)	(1,610,459)	(1,879,230)	(1,763,920)	521,041	1,049,772	779,645	1,149,804	1,254,564	(474,919)	(364,517)	
Legal & Democratic Services																
Democratic Services	-	-	-	-	-	-	-	-	335,152	356,347	366,196	390,303	390,303	(24,107)	(25,927)	
Elections	52,395	-	-	-	(2,164)	(1,461)	(2,164)	(1,600)	95,194	76,865	85,327	84,190	84,190	1,137	(8,561)	
Peace Time Emergency Planning	-	-	-	-	-	-	-	-	15,484	18,364	15,484	20,114	20,114	(4,630)	(4,630)	
Land Charges	-	-	-	-	(61,931)	(165,272)	(67,562)	(181,021)	(34,796)	(119,112)	-35,382	(130,463)	(130,463)	95,081	87,529	
Legal Services	-	-	-	-	(550)	(98)	(550)	(107)	589,795	531,068	616,675	581,674	590,721	25,954	17,952	
Licensing	-	-	-	-	(117,583)	(114,125)	(128,272)	(125,000)	(110,220)	(99,407)	-120,829	(108,879)	(108,879)	(11,950)	(5,709)	
	52,395	-	-	-	(182,228)	(280,956)	(198,548)	(307,728)	890,609	764,125	927,471	836,939	845,986	81,485	60,654	
Leisure & Environmental Services																
Cultural Services	(187,813)	(21,090)	(159,736)	-	(313)	-	(313)	-	894,792	1,000,167	1,124,098	1,095,473	1,113,473	10,625	39,045	
Enforcement	-	-	-	-	(462,541)	(368,146)	(505,491)	(403,227)	(177,555)	(113,433)	-154,831	(124,243)	(124,243)	(30,588)	(15,095)	
Environmental Health	(6,734)	-	(9,767)	-	(23,206)	(25,261)	(23,386)	(27,668)	495,300	558,635	582,000	611,867	611,867	(29,867)	(13,395)	
Leisure & Environmental	-	-	-	-	-	-	-	-	292,369	333,700	326,912	365,498	365,498	(38,586)	(46,167)	
Open Spaces	(10,588)	-	(10,588)	(23,000)	(927,567)	(680,389)	(984,367)	(745,223)	555,617	777,601	767,805	851,699	851,699	(83,894)	(6,700)	
Waste Services	(168,399)	(74,866)	(169,899)	(82,000)	(796,431)	(822,624)	(852,657)	(901,012)	1,658,299	1,685,013	1,876,992	1,845,578	1,845,578	31,414	(3,082)	
	(373,534)	(95,956)	(349,990)	(105,000)	(2,210,058)	(1,896,420)	(2,366,214)	(2,077,130)	3,718,822	4,241,683	4,522,976	4,645,872	4,663,872	(140,896)	(45,394)	
Policy & Performance																
Communications	-	-	-	-	-	-	-	-	96,185	100,979	106,108	110,601	110,601	(4,493)	131	
Human Resources	-	-	-	-	(54)	-	(54)	-	418,766	1,029,275	899,105	1,127,355	1,127,355	(228,250)	(251,104)	
Policy & Performance	-	(4,679)	-	(5,125)	-	-	-	-	250,931	238,359	272,498	261,072	288,770	(16,272)	9,581	
Process Improvement Team	-	-	-	-	-	-	-	-	60,015	73,517	65,711	80,523	80,523	(14,812)	(18,876)	
	-	(4,679)	-	(5,125)	(54)	-	(54)	-	825,897	1,442,130	1,343,422	1,579,551	1,607,249	(263,827)	(260,268)	
Regeneration																
Admin Buildings	(627,621)	(166,964)	(836,828)	(870,301)	(471,121)	(615,583)	(603,477)	(674,242)	346,078	882,892	316,731	280,815	280,815	35,916	62,537	
Beacon & TIC	(62,711)	(488)	(63,711)	(534)	(74,455)	(84,067)	(80,955)	(92,078)	302,899	347,774	379,244	380,913	380,913	(1,669)	(14,968)	
Building Control	(240)	(432)	(473)	(473)	(178,660)	(262,031)	(178,660)	(287,000)	85,060	27,490	134,782	30,110	30,110	104,672	75,026	
Community Renewal	-	-	-	-	(23,352)	-	(23,352)	-	(15,888)	-	-15,888	-	-	(15,888)	(15,329)	
Economic Development	(6,905)	(17,567)	(6,905)	(19,241)	(6,688)	(9,100)	(6,688)	(9,967)	262,150	101,397	287,675	111,059	111,059	176,616	14,752	
Regeneration H/A	(93,469)	-	(93,469)	-	-	-	-	-	185,903	929,885	217,545	1,018,494	1,018,494	(800,949)	15,091	
Regeneration H/A LABGI	(76)	(109,560)	(199,474)	(120,000)	-	-	-	-	224,924	(109,560)	143,801	223,275	223,275	(79,474)	-	
Planning	(4,480)	(7,761)	(4,480)	(8,500)	(261,484)	(234,164)	(261,484)	(256,478)	(14,475)	(195,460)	10,226	(214,085)	(214,085)	224,311	2,056	
Property	(6,866)	(936)	(6,866)	-	(43,607)	(8,468)	(43,607)	(10,300)	195,392	231,408	250,009	253,459	253,459	(3,450)	(18,018)	
Public Buildings	116	(7,304)	(7,884)	(8,000)	(82,485)	(31,438)	(72,485)	(34,434)	169,211	296,370	227,242	323,392	323,392	(96,150)	(87,171)	
Regeneration Strategy	(37,506)	(50,488)	(47,736)	(55,399)	(60,615)	(63,465)	(60,613)	(69,513)	239,334	250,950	268,733	274,862	274,862	(6,129)	(284,248)	
Homelessness	(60,593)	(56,665)	(66,604)	(62,065)	(1,436)	(3,801)	(2,852)	(4,163)	65,002	123,955	159,392	135,767	135,767	23,625	38,468	
Housing Advances	-	-	-	-	-	(2,009)	-	(2,200)	2,538	(1,743)	2,829	(1,909)	(1,909)	4,738	2,538	
Housing Strategy	-	-	-	-	1,450	-	-	-	92,814	29,307	119,387	32,100	32,100	87,287	(13,633)	
Private Sector Housing Renewal	-	-	-	-	-	(2,321)	(2,542)	(2,542)	158,953	651,259	304,278	713,318	213,318	90,960	(63,207)	
Regeneration Delivery Plan (WNF)	(94,167)	-	(94,167)	-	-	-	-	-	(75,103)	704,688	386,634	768,751	768,751	(382,117)	-	
Corporate director Economic and Prosperity	-	-	-	-	-	-	-	-	107,045	89,859	123,557	98,421	98,421	25,136	5,128	
Procurement	-	-	-	-	-	-	-	-	23,719	25,772	25,772	25,979	25,979	(24,207)	-	
	(994,518)	(418,165)	(1,428,597)	(1,144,513)	(1,202,453)	(1,316,447)	(1,336,715)	(1,442,917)	2,333,609	4,384,190	3,317,949	4,111,446	3,954,721	(636,772)	(280,978)	
	(20,966,028)	(20,353,440)	(23,725,020)	(22,979,326)	(5,346,881)	(5,712,523)	(6,279,719)	(6,257,895)	5,394,673	13,388,705	12,523,847	13,974,000	13,983,780	(1,459,933)	(1,138,540)	

**Summary of expected commitments of 2008/09 underspends in 2009/10**

CORPORATE DEPARTMENT	Forecast (Under) / Over spending 2008/09	Underspending Relating to Commitments to be Funded in 2009/10	Underspending Relating to Earmarked Reserves - 2009/10 commitments	Forecast (surplus) / deficit to transfer to General Fund Balances (Reserves)	NOTES
	£	£	£	£	
Chief Executive:	18,329	-	-	18,329	No commitments
Customer Services:	(43,333)	-	-	(43,333)	No commitments
Finance and Management Information Systems:	(474,919)			(474,919)	£212k - Concessionary Travel
Legal & Democratic Services:	81,485	-	10,000	91,485	£10k - contribution to the Elections Fund
Leisure & Environmental Services:	(140,896)	40,000	20,000	(80,896)	£15k - Crematorium car park sinking fund £5k - CBC car park sinking fund £40k - Support for free swimming for under 16's
Policy & Performance:	(263,827)	70,000	49,000	(144,827)	£70k is required to be carried forward to meet the commitments from the Corporate Training budget 2008/09. £49k - Job Evaluation. Reserve funded was identified during budget preparation 08/09 to meet the costs of implementation in 2008/09, related to estimates of pay protection etc. It is unlikely this budget will be utilised before the year end.
Regeneration:	(636,772)	279,398	311,000	(46,374)	£311k - Regeneration Delivery Plan. This budget is supported by use of earmarked reserves over a three year period. The Executive received a report in August 2008 which set out the utilisation of the earmarked reserve. Actual expenditure on locality working is unlikely to occur before 31st March. The profile of spending will shift into later years. This budget underspend is required to fund the re-profiling of the Plan. A more detailed report will be received by Executive at its meeting in May. £80k - Housing Strategy team - staff training and the filling of vacant posts has meant that the expenditure on professional services has not been as great as was budgeted for, but some of the underspending will be required to meet committed external support. £199k LABGI funding received in 2008/09 and expenditure plans fall into 2009/10.
<b>GRAND TOTAL:</b>	<b>(1,459,933)</b>	<b>389,398</b>	<b>390,000</b>	<b>(680,535)</b>	