

REVENUE BUDGET – PERIOD 4 SUMMARY MONITORING REPORT 2012/13 (1 April to 31 July 2012)

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

This report details the revenue spend and estimated outturn forecast against the current approved 2012/13 budget, based on the financial position for the 4 month period to 31st July 2012.

Recommendations:

The Executive is asked to;

- (i) note the increase in the approved revenue budget of £11,050,425 to £12,435,720 due to the inclusion of carry forwards of £215,517 from 2011/12 and the rephrasing of funding from reserves of £1,169,778 as approved by Council on 14 June 2012. See Appendix C for details.
- (ii) Note the increase of both the income and expenditure budgets (£nil effect) re the inclusion of the external funding for Copeland Community Fund of £147,433, see Appendix B for full details
- (iii) Agree the series of virements in the period 4 of 2012/13. See Appendix B for full details
- (iv) Agree the transfer back to reserves of £102,000 for use in future years on property management. See paragraph 2.3.2.4
- (v) Agree the virements of the residual budget of the former Director of Resources and Transformation post. See paragraph 2.3.2.1 and Appendix D.
- (vi) Delegate responsibility to the Head of Corporate Services, s151 officer to further realign the budget within the approved revenue budget limits.
- (vii) Note the projected year-end over spend of £12,330 against the current approved revenue budget of £12,435,720.

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 This report contains the first four months activity, for consideration. The report includes revenue monitoring and the work undertaken by CLT to re align the revenue budgets (within the financial level set by Council on 23 February 2012) to take account of the following:
 - Restructure within waste, open spaces and senior management
 - Re alignment of budgets to correctly place funding against activity following restructures and staff moves.
 - Additional spend (fully externally funded from CCC Regeneration Support Team) to finance Copeland Community Fund.The individual details of all these movements are in Appendix B of this report.
- 1.3 This report provides details of significant variances that have arisen or are forecast for the year, together with an explanation of these figures. In this report figures within brackets denote budget savings, favourable variances or income figures.
- 1.4 The Council approved its 2012/13 revenue budget in 23 February 2012 at £11,050,425. Subsequently at the Executive meeting of 29 May 2012, carry forwards of £215,517 from financial year 2012/13 and the rephrasing of funding from reserves of £1,169,778 were approved, bringing the total revenue budget for 2012/13 to £12,435,720. See Appendix C for details.
- 1.5 Subsequently Regeneration Support Team (RST) awarded £147,433 to fund the Copeland Community Fund (CCF) in year and this income and expenditure has been added to the budget. See Appendix B for details.
- 1.6 The funding of the current year budget can be seen in Appendix E of this report.
- 1.7 Based on the latest financial position for the 4 month period to 31 July 2012, the year-end forecast of £12,448,050 indicates an over spend £12,330 against the current approved revenue budget of £12,435,720.
- 1.8 As part of the 2012/13 budget process, members approved budget savings of £1,817,171. Monitoring of this target forms a key part of the budget monitoring process to determine if the budget savings are actually being delivered. As at period 4 it is apparent that not all the planned savings will be delivered and some are still to be finalised and this situation will require careful monitoring and management.

2 DETAILS

2.1 Appendix E of this report details the funding of the current year budget. Appendix A shows a more detailed breakdown of departmental budgets.

2.2 The significant reasons for the forecasted variance position at period 4 are as follows:

2.3.1 Within the Chief Executive's area;

2.3.1.1 The £438K service review and vacancy management target saving was hosted in the Choosing to Change budget. When the details of the actual savings have been agreed by Executive and Personal Panel, if appropriate, the service area budgets will be reduced and the Choosing to Change budget credited.

2.3.1.2 The £438K comprised the following targets:

- £330K for service review savings
- £100K for vacancy management
- £8K for management restructure balance not achieved

Against this target the following have now been achieved and the appropriate budget realignments completed:

- 1% staff pay award which was not awarded nationally, savings of circa £80K
- Waste and opens spaces management review savings of circa £86K.

The management action taken to date has reduced this target to £272K, which shows as a variance overspend on the attached Appendix A. The table in paragraph 3.4 details all management action taken to date against this target.

2.3.1.3 In 2012/13 £500K of the choosing to change reserve has been allocated to the Chief Executive codes and the forecast at period 4 is that at least £400K will be spent on completion of service reviews, supporting both the organisational development and the member development programmes, providing for redundancy costs and funding for communications resource /strategic partner.

2.3.2 Within Corporate Resources;

2.3.2.1 The accountancy team is forecasting a £17K overspend, due to a number of factors:

- Primarily the cost of employing cover for some of the vacant Financial Services Manager role and additional work on the client management of Revenue and Benefits shared service, on LSVT, on the medium term financial strategy and business rates. As agreed at Personnel Panel this shortfall of £26K is to be funded by the reallocation of the old Director of Performance and Transformation post which is currently showing an under spend of £87K. Full details of the proposed re alignment of this budget are detailed in Appendix D.
- A number of underspends on stationery, administrative equipment etc offset the overspend by £9K.

2.3.2.2 Treasury management is forecasting an additional £56K of income above budget as at period 4. A separate detailed report on treasury management performance in quarter 1 is presented elsewhere on this agenda.

2.3.2.3 Human resources/organisation development is currently forecasting a total under spend of £22K in Appendix A relating to training and staffing in payroll.

2.3.2.4 Property and land management is currently showing a total over spend of £29K in Appendix A. Which is made up of a number of issues:-

- The current budget contains a 5 year risk pot for the council's buildings occupied by North County Leisure, being allocated in its entirety and in error to the 2012/13 budget. Members are asked at recommendation (v) of this report to agree the return of £102,000 to earmarked reserves so that it may be released over the next four years to enable property services to fulfil future obligations. Once this reduction is approved it will take the revenue budget from £12,435,720 to £12,333,720 which will be reported in the next monitoring report.

2.3.2.5 The above adjustment has been reflected in the projected overall variance for property and land management so that (as at period 4) an £29K over spend is projected. This is due to a number of factors including:-

- There is a projected year end overspend of £66K on public buildings general code. This is due to a combination of factors:-
 - a target reduction in the 2012/13 budget of £25K allocated to property for the reduction of contractors fees. Whilst contractors have been working with us to reduce costs, the £25K is not achievable.
 - the levels of spend required on responsive (not planned) maintenance where the base budget is inadequate for the level of call outs and maintenance required on our building stock.
- A target was set in the 2012/13 budget to reduce the costs of the PFI by £40k, this is a permanent reduction and work is on-going to secure this. There has been a windfall rebate of insurance overpayments which is non-re-current, which will provide an underspend of £10K in 2012/13.
- The overspend above within property and land management have been offset in part by forecasted additional income in land management of £17K additional rents and £7K additional fees.

2.3.3 Within Policy and Transformation

2.3.3.1 Management Information Systems have forecast, as at period 4, an over spend by year end of £51,762. This is due to a number of factors including:-

- An imposed industry wide increase in Microsoft licence costs (rise of 26%) contributing £38K to the over spend.
- The budget savings for 2012/13 included a target reduction of £47K within MIS and whilst some of these savings will be made e.g. Safend Replacement (£5K), others such as the reduction in the cost of telephones of £10K will not, due to no reduction in actual usage.

2.3.3.2 The localities team is currently forecasting an under spend of £11K due to the leaving of one employee to take up an alternative post within the council and the delay in recruiting an administrator to the team.

2.3.4 Within Neighbourhoods;

2.3.4.1 Building control fees are currently forecast at £11K below budget due to Local Authority Building Control (LABC) fire risk work which the authority hoped to undertake not materialising.

2.3.4.2 Recycling and Refuse have a forecast of £22K underspend as at period 4. This is due to a number of factors including:

- The 2012/13 budget savings targeted £25K for Neighbourhoods to save on transport contractor costs, which has been allocated, in the main to refuse and recycling. Whilst contractors have been working with us to reduce costs, the £25K is not achievable.
- Further inflationary pressures on the servicing of the vehicles under lease of circa £12K, where no inflation allowance was allocated in the budget but the contract rates have increase by 4%.
- The additional costs above are being offset by the current forecast of income in excess of budget for recycling income, as at period 4, of £61K.

2.3.4.3 Members are however, asked to note that there is a potential loss of recycling reward grant from CCC in year which may impact on this years budget. As future arrangements have not yet been agreed, it is not yet possible to confirm this value, but it is estimated to be the region of £100k - £240k and this is NOT included in the year end forecast.

2.3.5 Within Regeneration and Communities;

2.3.5.1 The budget savings for 2012/13 included a target to reduce the NCL contract by £75K in year. Negotiations have taken place and a saving of £58K is anticipated. The remaining £17K however will not be achieved and this is the primary contributor to the forecast overspend of £19K within health and sports.

2.3.5.2 Housing strategy is currently showing an underspend of £10K due primarily to £5K saving on housing strategy document which is not required this year, and small savings on legal and professional and project activity costs.

2.3.5.3 The homelessness budget shows a variance of £19K. This includes £30K of grant income from government to prevent repossession of properties. The guidance that came with the grant indicated a maximum level of individual award at £5,000. The policy related to this spend is currently being developed and once agreed the expenditure will occur and this is reflected in the forecast figures attached in Appendix A to give £18K under spend (as at period 4). The majority of this under spend is due to a higher than budget forecast on receipt of housing benefit, based on an extrapolation of the first four months receipt and will be subject to change.

2.3.5.4 Working Neighbourhood Fund is projecting an underspend of £30K as the sports volunteers work on the Olympics (£20K) has been funded from matched funding and there has been a delay in the recruitment to the Joint Health Improvement post, resulting in a projected underspend of £10K.

2.3.6 Within Director of Services

- 2.3.6.1 There is a forecast overspend in this area of £16K as at period 4, this is due to the restructure and the deletion of the two previous directors posts and the appointment to one Director of Services post. As previously mentioned in paragraph 2.3.2.1 it is proposed to re align the budget of the old posts to reflect the current management activity in the authority and full details are given in Appendix D.

2.3.7 Nuclear Projects and Programmes

- 2.3.7.1 There is a forecast underspend in this area of £50K as at period 4. This is due in part to the vacant Head of Service role in the first part of the year but also from receipt of unbudgeted income of £10K from Nugen and £26K from GRID for the re charge of work carried out by the Director of Services connected to work to establish a series of Planning Performance Agreements.

3 MANAGEMENT ACTION TAKEN TO DATE

- 3.1 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. The current levels of savings delivered to date are £37k and are reflected in the current period 4 forecast.
- 3.2 Work on the housing restructure is on-going and the proposals are currently out to consultation with staff and trades unions, it is anticipated that this will now produce a part year saving of £27K.
- 3.3 The work on the waste collection and rounds review is also on-going and we are currently out to consultation with the public, it is anticipated that this will now produce a part year saving of £30K.
- 3.4 The table over page shows the savings still to be achieved against the £438K service review and vacancy management target saving that is hosted in the Choosing to Change budget.

Savings still to be achieved against £438K service review and vacancy management target

Savings to achieve currently hosted in C2C:	
Service review savings	330,000
Vacancy Management	100,000
Shortfall on Management Restructure	8,500
	438,000
Action taken to date and allocated to C2C:	
Removal of 1% pay award	-80,000
Restructure Waste and Open Spaces	-86,000
Current budget forecast overspend:	272,000
Savings within current forecast to be reallocated to C2C:	
Vacancy management delivered to date	-37,000
Net Saving on Directors post	-40,000
Savings not reflected in current forecast to be allocated to C2C when actioned:	
Restructure Housing	-27,000
Review Rounds	-30,000
Saving still to achieve:	138,000

4 CONCLUSION

- 4.1 The spending forecast at period 4 is a year-end overspend of £12,330 against the current approved revenue budget of £12,435,720, as detailed in Appendix A.
- 4.2. Whilst savings have been made in the first four months of the year and the authority has received a number with windfalls of non-recurrent cash receipts, it still remains imperative that the work on the Target Operating Model and by the various Policy Development Groups continues and delivers savings to provide a balanced budget in line with the Medium Term Financial Strategy and, wherever possible, that these savings are brought forward to help balance the 2012/13 position.

5 STATUTORY OFFICER COMMENTS

- 5.1 The Monitoring Officer's comments are:

None.

- 5.2 The Section 151 Officer's comments are:

The year end projections in this period 4 revenue report highlights the need for a continued focus on the accurate monitoring of spend against budgets and the need for all managers, members and staff to remain focused on delivering savings, seeking opportunities for

sustainable income generation and exploring options for new ways of working. The outturn position signals the need to successfully deliver the change programme of future service options currently being undertaken by the Executive and supported by Policy Development Groups.

5.3 EIA Comment:

EIA completed as part of the budget setting process

Council set budget in February 2012

5.4 Other consultee comments, if any:

CLT and budget managers have been consulted on the report and their comments are included within the body of the document.

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

6.1 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.

6.2 Budgets are monitored during the year with exceptions reported through Corporate Leadership Team and Executive during the year now 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.

7 WHAT MEASURABLE OUTCOMES OR OUTPUTS WILL ARISE FROM THIS REPORT?

7.1 The measurement of revenue budget position for 2012/13 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.

7.2 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 - Detailed revenue monitoring period 4 2012/13

Appendix B - Budget virements implemented period 4 2012/13

Appendix C - Carry forwards from 2011/12 to 2012/13

Appendix D - Virement for directors posts

Appendix E -Details of budget and forecast funding period 4 2012/13

List of Background Documents:

2011/12 Revenue Budget – Provisional Out Turn Report

2012/13 Revenue Budget

REVENUE BUDGET – PERIOD 4 SUMMARY MONITORING REPORT 2012/13 (1 April to 31 July 2012)

Appendix E

Table 1 below summarises the current budget position by department and the current funding arrangements for the budget.

Department	Original Budget 23 Feb 2012	Carry forwards from 2012/13 29 May 2012	Re phasing of reserves 29 May 2012	Current Approved Budget	Year-end Projection	Variance between Year-end Projection and Current Approved Budget
	£'000	£'000	£'000	£'000	£'000	£'000
Chief Executive	401	66	571	1,038	1,231	93
Corporate Resources	3,981	86		4,067	4,035	-32
Policy and Transformation	1,257	0		1,257	1,300	43
Neighbourhoods	3,306	22		3,328	3,279	-49
Regeneration and Communities	2,105	42	599	2,746	2,703	-43
Total	11,050	216	1,170	12,436	12,448	12
Funding						
Revenue Support Grant	5,000			5,000	5,000	
Council Tax Freeze Grant (4 years)	100			100	100	
Council Tax Freeze Grant (1 year)	100			100	100	
Council Tax	4,014			4,014	4,014	
Council Tax Surplus	15			15	15	
PFI Grant	837			837	837	
Transitional Grant	327			327	327	
Earmarked Reserves	436		1,170	1,606	1,606	
General Fund	221	216		437	449	12
Total	11,050	216	1,170	12,436	12,448	12

TYPE Description	Revenue
GROUP Description	(Multiple Items)

					Current Approved Budget 2012/13	Profiled Budget	Net	Profiled Variance	Mgr Projection	Forecast Variance Y/E			
Corporate Director	Corporate Team	Department	Cost Centre	Cost Centre Description									
Chief Executive	Chief Executive	Chief Executive	12000	Chief Executive	215,273	71,730	64,203	(7,530)	208,679	(6,594)			
			12001	Chief Exec Prize Award Scheme	0	0	(1,050)	(1,050)	0	0			
			22200	Corporate Management	209,679	69,865	48,203	(21,662)	210,429	750			
			22213	Choosing to Change	227,556	75,822	51,281	(24,541)	400,000	172,444			
			29200	Subscriptions	12,571	4,188	7,265	3,077	12,571	0			
			29500	National Conferences	3,362	1,120	0	(1,120)	3,362	0			
			Chief Executive Total		668,441	222,725	169,902	(52,826)	835,041	166,600			
			Communications		21500	Website Maintenance	23,711	7,900	8,375	475	23,711	0	
					22000	Communications (H/A)	124,921	41,623	35,498	(6,126)	123,049	(1,872)	
			Communications Total		148,632	49,523	43,873	(5,651)	146,760	(1,872)			
Corporate Resources	Corporate Resources	Democratic Services/Governance	10001	Democratic Representation	3,000	1,000	0	(1,000)	3,000	0			
			23100	Committee Services	207,150	69,023	71,949	2,928	207,855	705			
			23300	Civic & Mayoral	318,623	106,165	95,471	(10,695)	312,485	(6,138)			
			23302	Mayors Hospitality Account	2,000	666	(703)	(1,369)	2,000	0			
			23303	Civic Hospitality Account	11,000	3,665	4,417	751	11,000	0			
			23304	Leaders Hospitality Account	500	167	86	(81)	500	0			
			23305	Memorial Fund	0	0	(4,101)	(4,101)	0	0			
			27100	Elections	29,150	9,713	10,039	327	29,378	228			
			27200	Electoral Registration	39,138	13,041	12,794	(248)	47,260	8,122			
			Democratic Services/Governance Total		610,561	203,440	189,952	(13,488)	613,478	2,917			
		Financial Services	28601	Accountancy Team H/A	447,008	148,942	153,410	4,467	464,266	17,258			
			28700	Audit Team H/A	134,330	44,759	31,386	(13,373)	134,330	0			
			29201	Subscriptions and Other Miscellaneous	0	0	2,337	2,337	0	0			
			29250	Grants to Parish Councils	15,450	5,148	14,329	9,181	15,450	0			
			29300	Treasury Management	156,115	52,017	3,481	(48,536)	102,946	(53,169)			
			29400	Insurances	273,875	91,253	80,180	(11,073)	268,000	(5,875)			
			33701	Housing Advances	(2,266)	(755)	0	755	(2,600)	(334)			
			60010	Other Operating Expenditure	0	0	310	310	0	0			
			Financial Services Total		1,024,512	341,364	285,433	(55,932)	982,392	(42,120)			
					Human Resources/Organisation Development	21110	Human Resources (H/A)	235,020	78,308	23,487	(54,819)	234,303	(717)
21200	Training	77,500				25,823	2,960	(22,863)	62,000	(15,500)			
21209	Training - Finance	0				0	546	546	0	0			
21210	Training - Legal	0				0	1,233	1,233	0	0			
21216	Training - Regeneration	0				0	34	34	0	0			
21222	Training - Communications Dept	0				0	484	484	0	0			
21223	Training - Property	0				0	516	516	0	0			
21230	Training - Strategic Planning	0				0	47	47	0	0			
21231	Training - Arts, Beacon and Tourism	0				0	360	360	0	0			
21232	Training - Sport and Health	0				0	(300)	(300)	0	0			
			21234	Training - Building Control	0	0	47	47	0	0			
			21235	Training - Environmental Health	0	0	560	560	0	0			
			21236	Training - Open Spaces	0	0	278	278	0	0			
			21237	Training - Refuse & Recycling	0	0	700	700	0	0			
			21238	Training - Human Resources	0	0	60	60	0	0			
			38001	Payroll Team H/A	60,436	20,137	13,983	(6,152)	55,000	(5,436)			
			Human Resources/Organisation Development Total		372,956	124,268	44,995	(79,269)	351,303	(21,653)			
					Legal Services	23001	Stationery (H/A)	0	0	(2,423)	(2,423)	0	0
						27001	Legal Services	182,251	60,728	64,408	3,680	182,165	(86)
						27300	Land Charges	(63,757)	(21,243)	(22,544)	(1,301)	(63,757)	0
27500	Licensing General	9,420				3,138	10,219	7,082	12,807	3,387			
27501	Public Entertainment Licensing	(125)				(42)	(11)	31	0	125			
27502	Small Lotteries Licensing	(3,889)				(1,296)	(2,456)	(1,160)	(3,889)	0			
27508	Taxi Licensing	(22,596)				(7,529)	(27,165)	(19,636)	(22,596)	0			
27511	Private Hire Licensing	(15,178)				(5,057)	(15,373)	(10,316)	(15,178)	0			
27512	Liquor Licensing	(57,345)				(19,107)	(54,883)	(35,776)	(57,345)	0			
27513	Gambling Act 2005	(10,788)				(3,595)	(8,015)	(4,420)	(10,788)	0			
			27544	Gaming Machines	(2,134)	(711)	(1,442)	(731)	(2,134)	0			
			29000	Grants and Other Aids	48,410	16,130	47,000	30,870	47,000	(1,410)			
			Legal Services Total		64,269	21,416	(12,685)	(34,100)	66,285	2,016			
				Procurement	22210	Procurement	36,834	12,273	17,865	5,592	36,834	0	
					Procurement Total		36,834	12,273	17,865	5,592	36,834	0	
					Property Management	26000	Property H/A	179,169	59,700	48,866	(10,832)	180,284	1,115
						26100	Copeland Centre - Maint.	0	0	162	162	0	0
						26101	North Country Leisure	122,000	40,650	0	(40,650)	122,000	0
						26102	Area Offices	0	0	103	103	0	0
						26106	Crematorium	0	0	803	803	0	0
26107	Moresby Parks / Beck Green Nursery	0				0	3,831	3,831	0	0			
26108	Community Buildings	0				0	1,312	1,312	0	0			
26109	Public Conveniences	0				0	1,031	1,031	0	0			
26110	Beacon / Museum Store	0				0	465	465	0	0			
26111	NCI Expenditure	0				0	570	570	0	0			
			26112	Miscellaneous Buildings	0	0	62	62	0	0			
			26113	Miscellaneous Land	0	0	2,659	2,659	0	0			
			26114	Phoenix Court	0	0	227	227	0	0			
			26122	Wellington Pit Memorial	0	0	(2,828)	(2,828)	(2,828)	(2,828)			
			26123	Egremont Shaft	62,078	20,684	117	(20,567)	62,078	0			
			26124	Gillfoot Shaft	0	0	4,350	4,350	0	0			
			26125	Public Buildings General	111,158	37,038	8,359	(28,678)	177,187	66,029			
			26126	Frizington Medical Group Practice	0	0	115	115	0	0			
			26127	Market hall	0	0	62	62	0	0			
			26128	Cleator Moor Council Centre	0	0	747	747	0	0			
			26204	Millom Offices	200	1,501	1,889	388	200	0			
			26210	Cleator Moor Area Office	12,079	11,223	(1,559)	(12,782)	12,079	0			
			26214	Moresby Parks Depot	90,580	52,062	25,107	(26,955)	90,580	0			
			26215	Copeland Centre	1,153,330	444,386	341,870	(102,513)	1,143,330	(10,000)			
			26216	HOMEGROUP DILAPIDATION WORKS	0	0	(11,082)	(11,082)	0	0			
			26220	Moresby Clean-Up	0	0	823	823	0	0			
			26221	Coastal Management	0	0	388	388	0	0			
			26222	Tamalder Nursery Insurance	0	0	62,108	62,108	550	550			
			28100	Land Management	(38,921)	(11,039)	(33,786)	(22,748)	(64,070)	(25,149)			
			28200	Community Buildings	0	0	(762)	(762)	0	0			
Property Management Total		1,691,673	656,205	456,009	(200,191)	1,721,390	29,717						
		Resources & Transformation	12010	Head of Corporate Resources	73,633	24,534	23,780	(757)	77,829	4,196			
			Resources & Transformation Total		73,633	24,534	23,780	(757)	77,829	4,196			
				Revenue's and Benefits Shared Service	38007	Revenues and Benefits Shared Service	1,033,516	343,972	316,236	(27,736)	1,026,203	(7,313)	
					38008	HB REFORMS TRANSITIONAL FUNDING	0	0	(4,323)	(4,323)	0	0	
					38009	New Burdon Business Rate Deferral Scheme	0	0	(10,415)	(10,415)	0	0	
					38010	FRAUD	0	0	36	36	0	0	
					38100	National Non-Domestic Rates	(117,299)	(39,085)	678	39,762	(117,672)	(373)	
					38200	Council Tax	(114,086)	(38,012)	(43,052)	(5,039)	(108,411)	5,675	
					38300	Council Tax Benefits	(234,063)	(77,990)	(1,449,485)	(1,371,495)	(233,868)	195	
					38301	Housing Benefits	(375,892)	(125,247)	1,585,636	1,710,884	(380,998)	(5,106)	
38305	Local Housing Allowance	0			0	(2,145)	(2,145)	0	0				
Revenue's and Benefits Shared Service Total		192,176			63,638	393,166	329,529	185,254	(6,922)				
Policy and Transformation		Customer Services	25003	Copeland Direct	316,333	105,403	102,272	(3,129)	316,673	340			
			29100	Concessions	30,000	9,996	10,697	702	30,433	433			
			38004	Cash Collection H/A	81,571	27,180	14,873	(12,307)	81,580	9			
		Customer Services Total		427,904	142,579	127,842	(14,734)	428,686	782				
		ICT/MIS	25000	Management Information Systems	371,495	123,784	162,651	38,866	423,257	51,762			
			25001	PHOTOCOPIER H/A	0	0	34,698	34,698	0	0			
		ICT/MIS Total		371,495	123,784	197,349	73,564	423,257	51,762				
		LSP & Localities	11007	Locality Working	0	0	58	58	0	0			
			11045	Localities	125,770	41,906	43,830	1,923	114,111	(11,659)			
		LSP & Localities Total		125,770	41,906	43,888	1,981	114,111	(11,659)				
Performance Management		21114	Performance and Transformation	166,295	55,411	36,802	(18,608)	168,085	1,790				
Performance Management Total		166,295	55,411	36,802	(18,608)	168,085	1,790						
		Policy Development	21350	Geographic Information Systems (GIS)	55,948	18,642	15,874	(2,768)	56,148	200			
			22206	Joint Neighbourhood Forums	13,905	4,633	0	(4,633)	13,905	0			
			27002	Equality & Diversity AWAZ	22,415	7,469	9,458	1,990	22,415	0			
		Policy Development Total		92,268	30,744	25,332	(5,411)	92,468	200				
		Resources & Transformation		12011	Head Policy & Transformation	73,385	24,452	22,738	(1,715)	73,385	0		

Chief Executive	Policy and Transformation	Resources & Transformation Total			73,385	24,452	22,738	(1,715)	73,385	0
Chief Executive Total					6,140,804	2,138,262	2,066,241	(72,016)	6,316,558	175,754
Director of Services	Neighbourhoods	Building Control	31400	Building Control H/A	0	0	(8)	(8)	0	0
			31401	Building Control Non Fee Based	125,567	41,836	54,168	12,331	130,227	4,660
			31402	Building Control Fee Based	(39,938)	(13,305)	4,213	17,517	(28,928)	11,010
		Building Control Total			85,629	28,531	58,373	29,840	101,299	15,670
	Enforcement	32700	Markets	(26,075)	(241)	(56)	185	(26,645)	(570)	
		32701	Dogs Enforcement	14,033	4,676	1,814	(2,862)	14,550	517	
		32702	Licensing Enforcement	80	27	0	(27)	0	(80)	
		32703	Other Environmental Enforcement	153,837	51,260	52,043	779	154,023	186	
		32900	CBC Car Parks	(250,974)	(59,769)	(45,579)	14,188	(251,536)	(562)	
		32905	On Street DPE Parking	0	0	(589)	(589)	0	0	
Enforcement Total					(109,099)	(4,047)	7,633	11,674	(109,608)	(509)
	Environmental Health	26005	Flooding & Coastal Defense	45,271	15,085	7,399	(7,686)	45,271	0	0
		31101	Health & Safety	3,721	1,239	(259)	(1,498)	3,721	0	0
		31110	Food Hygiene & Private Water Supplies	5,818	1,939	(3,278)	(5,217)	5,818	0	0
		31204	Environmental Protection	10,603	3,533	5,348	1,815	11,233	630	0
		31801	Peace Time Emergency Planning	20,114	6,702	512	(6,190)	20,114	0	0
		31900	Works In Default H/A	0	0	5,664	5,664	0	0	0
		46202	Environmental Health	552,652	184,145	184,995	850	553,508	856	0
		46203	Corporate Health & Safety	53,271	17,750	249	(17,501)	44,322	(8,949)	0
Environmental Health Total					691,450	230,393	200,630	(29,763)	683,987	(7,463)
	Neighbourhood Management	12013	Head of Neighbourhoods	72,883	24,284	24,324	38	73,422	539	0
		46200	Neighbourhood Management	98,694	32,886	37,049	4,164	98,694	0	0
Neighbourhood Management Total					171,577	57,170	61,373	4,202	172,116	539
	Parks & Open Spaces	32802	Street Scene	223,668	74,525	21,588	(52,937)	226,118	2,450	0
		46201	Open Spaces	126,382	42,110	42,082	(28)	126,382	0	0
		48001	Allotments & Pigeon Lofts	8,887	2,947	2,630	(318)	8,833	(54)	0
		48002	Sport Pitches	20,819	6,937	6,388	(550)	20,615	(204)	0
		48003	Cemeteries	(7,337)	556	24,985	24,429	(6,269)	1,068	0
		48004	Crematorium	(540,075)	(165,793)	(88,540)	77,254	(535,999)	4,076	0
		48005	Trees (GM)	41,788	13,806	13,756	(51)	41,302	(486)	0
		48006	Play Areas & Teen Spaces	53,441	17,732	16,872	(861)	53,139	(302)	0
		48007	Nursery	20,869	7,533	1,147	(6,386)	22,006	1,137	0
		48008	Parks and Open Spaces	208,312	81,545	81,409	(135)	206,727	(1,585)	0
		48009	General Landscapes and Misc Works	122,819	40,923	56,148	15,225	127,510	4,691	0
		48010	Home Group Ltd	(37,489)	(12,504)	(11,723)	782	(37,525)	(36)	0
		48011	County Weedspraying and Grass	(8,677)	(2,903)	(3,244)	(341)	(5,584)	3,093	0
		48012	Parishes and Small Works	(25,783)	(8,630)	(9,294)	(665)	(25,941)	(158)	0
		48013	Home Housing	(5,000)	(1,666)	0	1,666	(5,000)	0	0
		48014	Floral Maintenance	57,329	19,102	28,032	8,930	56,636	(693)	0
		48015	School Grounds Maintenance	0	0	77,141	77,141	0	0	0
		48016	Countryside Works - CCC	0	0	1,702	1,702	0	0	0
		48017	CCC - Other Grounds Maintenance	0	0	22,734	22,734	0	0	0
Parks & Open Spaces Total					259,953	116,220	283,813	167,591	272,950	12,997
	Refuse & Recycling	33000	Environmental Cleansing	663,487	221,073	223,171	2,098	650,164	(13,323)	0
		33100	Public Conveniences	25,258	14,308	12,217	(2,092)	25,683	425	0
		33200	Refuse Collection	1,037,252	345,611	369,429	23,813	1,063,577	26,325	0
		33202	Refuse - Bulk	(1,638)	(546)	2,316	2,862	(1,271)	367	0
		33203	Refuse - Commercial	(55,390)	(18,457)	(72,730)	(54,276)	(57,405)	(2,015)	0
		33204	Refuse - Recycling	(460,960)	(153,592)	92,738	246,329	(513,818)	(52,858)	0
		33205	Refuse - Pool Operatives	0	0	90	90	90	90	0
		33206	Refuse - Fuel Issues	0	0	(4,861)	(4,861)	0	0	0
		33208	Kerbside Recycling	(18,887)	(6,293)	85,977	92,268	10,396	29,283	0
		33209	Plastic and Cardboard Recycling Scheme	33,874	11,286	22,782	11,497	35,173	1,299	0
		33211	Waste Services - Holding A/C	384,780	128,209	114,177	(14,032)	370,033	(14,747)	0
		33300	Building Cleaning	16,343	5,445	9,299	3,854	19,362	3,019	0
		49000	Income (Waste)	0	0	0	0	43	43	0
Refuse & Recycling Total					1,624,119	547,044	854,605	307,550	1,602,027	(22,092)
	Development Control	31600	Development Control	18,950	10,960	(5,028)	(15,987)	21,037	2,087	0
		31601	Dilapidated Buildings	0	0	24	24	0	0	0
Development Control Total					18,950	10,960	(5,004)	(15,963)	21,037	2,087
	Nuclear Projects & Programmes	12004	Managing Radioactive Waste Safely	0	0	(408,868)	(408,868)	0	0	0
		12006	Britain's Energy Coast	0	0	20,360	20,360	0	0	0
		22201	Nuclear Issues	194,329	64,752	52,194	(12,557)	133,828	(60,501)	0
Nuclear Projects & Programmes Total					194,329	64,752	(336,314)	(401,065)	133,828	(60,501)
	Strategic Planning	11002	Planning Policy	382,429	127,424	89,311	(38,115)	388,681	6,252	0
		11003	Environmental Works and Land Reclamation	12,000	3,998	0	(3,998)	12,500	500	0
		31500	Conservation General	(2,841)	(947)	0	947	0	2,841	0
Strategic Planning Total					391,588	130,475	89,311	(41,166)	401,181	9,593
	Arts, Beacon & Tourism	32201	Beacon	460,108	203,950	184,336	(19,618)	459,871	(237)	0
		32202	Tourist Information Centre	61,114	21,910	21,146	(765)	61,114	0	0
		32203	Beacon Grants	6,565	2,187	3,872	1,685	6,565	0	0
Arts, Beacon & Tourism Total					527,787	228,047	209,354	(18,698)	527,550	(237)
	Economic Regeneration	11001	Economic Development	193,220	64,381	(36,261)	(100,643)	193,220	0	0
		11015	Regeneration Consultancy	0	0	23,655	23,655	0	0	0
		11101	Cleator Moor Business Centre	0	0	(9,727)	(9,727)	0	0	0
		32555	Art In Empty Spaces	0	1	0	(1)	0	0	0
		32560	Arts Development	32,761	10,916	9,881	(1,035)	32,761	0	0
		43032	Pathways To Art	15,167	5,053	(5,300)	(10,353)	15,167	0	0
		43035	Arts Engagement Post	0	0	1,789	1,789	(2,091)	(2,091)	0
Economic Regeneration Total					241,148	80,351	(15,963)	(96,315)	239,057	(2,091)
	Health and Sports	11005	Joint Health Improvement	0	0	(24,982)	(24,982)	(338)	(338)	0
		32523	SPAA Climbing Wall	0	0	7,587	7,587	3,165	3,165	0
		32524	SPAA Rambling Co-Ordinator	3,295	1,098	0	(1,098)	7,873	4,578	0
		32525	SPAA Community Coach Programme	0	0	2,644	2,644	0	0	0
		32530	Sport Volunteer Development Officer	0	0	1,694	1,694	1,694	1,694	0
		32540	Sports Development	35,248	11,744	5,351	(6,395)	34,632	(616)	0
		32541	Sports Unlimited Programme	0	0	(12,198)	(12,198)	0	0	0
		32542	Flood Recovery & Community Resilience	0	0	(7,090)	(7,090)	0	0	0
		32543	Rugby League World Cup Bid 2013	0	0	198	198	1,258	1,258	0
		32544	OLYMPIC ACTIVITIES	4,657	1,552	(4,451)	(6,003)	(14)	(4,671)	0
		32545	CADS Children Abled and Disabled Sports	0	0	470	470	470	470	0
		32546	Youth Engagement	0	0	(424)	(424)	0	0	0
		43020	Health & Sport	151,964	50,634	38,838	(11,797)	147,887	(4,077)	0
		43030	NCL Contract	710,398	236,704	221,013	(15,691)	728,074	17,676	0
Health and Sports Total					905,562	301,732	228,650	(73,085)	924,701	19,139
	LABGI	11006	LABGI Funding	89,744	29,903	0	(29,903)	83,666	(6,078)	0
		11036	Advertising site Tangier Building	0	0	128	128	0	0	0
LABGI Total					89,744	29,903	128	(29,775)	83,666	(6,078)
	Regeneration and Community	11031	Strategy for seaside success	50,000	16,660	5,010	(11,650)	50,000	0	0
		11040	CCF Development Team	(13,000)	(4,332)	(139,296)	(134,966)	(15,222)	(2,222)	0
		11047	Pow Beck Valley Stadium Development	0	0					

REVENUE BUDGET - PERIOD 4 SUMMARY MONITORING REPORT 2012/13 (1 April to 31 July 2012)

APPENDIX B

Virements					
Corporate Team Members	From Costcentre	Amount	To Costcentre	Amount	Description
Corporate Resources	27001	20,605	23100	20,605	Realign salary
Regeneration & Community	32201	14,919	11001	14,919	Realign salary
Neighbourhoods	48007	32,974	48014	32,974	Realign purchase of plants
	46201	19,848	48006	19,848	Realign salary
	various	253,582	various	186,649	Neighbourhood admin/support restructure
	various		22213	66,933	Neighbourhood admin/support restructure
	various	271,926	various	252,610	Waste/Parks restructure
	various		22213	19,316	Waste/Parks restructure
	48009	7,000	various	7,000	Realign transport costs
Pay Award	various	80,016	22213	80,016	1% pay award adjustment
		700,870		700,870	

Additional Budget					
Corporate Team Members	From Costcentre	Amount	To Costcentre	Amount	Description
Regeneration & Community	11040		11040	147,433	Increase both income and expenditure budget (net effect £nil) due to RST award to fund Copeland Community Fund

REVENUE BUDGET – PERIOD 4 SUMMARY MONITORING REPORT 2012/13 (1 April to 31 July 2012)

APPENDIX C

CARRY FORWARDS FROM BUDGETS FUNDED FROM THE MAINSTREAM BUDGET

- 1.0 The following carry forward requests, totalling £215,517 were approved by Council on 14 June 2012 funded from the general fund:-

Chief Executive	£
Nuclear budget – use of under-spend to fund ongoing commitments for staffing.	65,548
	65,548
Corporate Resources	£
Audit Shared Service – Delivery Plan	6,000
Property Services – use of additional income generated in 2011/12 to fund land management works in 2012/13	48,903
Property Services – use of under-spent budget in 2011/12 for land management works in 2012/13	13,175
Property Services – use of under-spent budget on garage site maintenance (£10,357) and work at Briscoe Mount (£3,000)	13,357
Property Services – to provide resources for valuation work associated with the closure of accounts	4,400
	85,835
Neighbourhoods	£
Parks & Open Spaces – provide a budget from under-spends to fund works to fund improvements to play areas.	22,500
	22,500
Regeneration & Communities	£
Beacon grants – to carry forward unused external funding to 2012/13	6,565
Pathways to Arts – to fund slippage of committed expenditure to social enterprises in 2011/12	15,167
Economic Development – saving to be carried forward to complete contract works for coastal erosion works at Eskmeals.	4,950
Sustainability – funding required to support energy efficiency programme in 2012/13	7,000
SPAA Rambling Co-ordinator – carry forward grant to complete the project	3,295
Sports Development – carry forward of under-spend to fund Olympic events	4,657
	41,634
Total	251,517

The carry forwards were put forward as necessary to either allow the completion of previously approved programmes or provide resources for additional budget pressures that have arisen since the 2012/13 budget was approved.

CARRY FORWARDS FROM BUDGETS FUNDED FROM RESERVES

The following carry forward requests, totalling £1,169,778 were approved by Council 14 June 2012, to be funded from the earmarked reserves

Chief Executive	£
Choosing to Change – 2012/13 spending approved by Choosing to Change Board	500,000
Website redevelopment – delay in completing the work	14,060
Nuclear – Funding for staff on fixed-term contracts	56,853
	570,913
Regeneration & Communities	
Local Development Framework – funding for staff on fixed-term contracts and Planning Inquiry costs	164,529
Local Authority Business Growth Initiative – Funding for on-going commitments, which are expected to be completed in 2012/13 (see Table 7 below)	59,794
Working Neighbourhoods Fund – Funding for on-going commitments in financial year 2012/13. (see Table 8 below)	374,542
	598,865
Total	1,169,778

REVENUE BUDGET - PERIOD 4 SUMMARY MONITORING REPORT 2012/13 (1 April to 31 July 2012)

APPENDIX D

Director re structure		Part year saving/(cost)
Saving on Director of Resources and Transformation (DRT)		77,972
Saving on PA to DRT		10,437
Additional cost for Director of Services (DS)	-	6,492
Additional cost for PA to DS	-	10,437
Additional Cost for S151 transfer from DRT	-	5,070
Additional cost of Interim cover	-	17,936
Additional cost of deputy S151	-	9,885
		38,589