

Report for Information

Report to Executive
17 September 2008

Report of Head of Finance

Subject Revenue Budget Monitoring 2008/09

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Purpose

To up-date the Executive on the budget monitoring position to 31 July 2008.

Recommendations

That the Executive note the report.

Financial Consequences

The financial consequences of this report are set out within the body of the report.

Risk Assessment

The risks covered in this report are set out within the body of the report.

Strategic Priority and Outcome/Service Priorities

The report helps to meet the strategic priority “Aiming for excellence – ensuring the Council is efficient in its use of resources, is effective in delivering its plans, is a good employer and communicates effectively with its customers, staff and partners” and the service plan priority “Continue to develop the budget monitoring processes to ensure that areas of potential overspend or underspend are identified at the earliest opportunity to enable effective remedial action to be undertaken.”

Executive Member: Councillor Waters - Corporate Resources and Governance

Ward: All

Contact Officers

Barry Marshall, Head of Finance
Mark Smith, Financial Control Manager

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Background Documents

None

Report

General Fund

1. Appendix 1 shows the summary position and projected outturn for the General Fund for the full year (to 31 March 2009) as at 31 July 2008. A subjective breakdown of the General Fund is shown in Appendix 2.
2. The overall position reported shows a projected overspend of £0.303m. However, this includes expenditure planned to be met from reserves, leaving an underlying projected underspend of £0.387m as follows:

TABLE 1: USE OF RESERVES

Item	£000s
Projected (Surplus)/Deficit before use of reserves	303
Use of reserves: Unitary Project	(379)
Use of reserves: Tribal HELM	(311)
Projected (Surplus)/Deficit after use of reserves	(387)

3. The overall projected underspend reported of £0.387m should be viewed with caution, as it includes assumptions over income and costs which are not yet able to be thoroughly tested. In particular, the impact of the “credit crunch” on demand for Council services and income collection is not so far clear.
4. Appendix 3 provides a breakdown by Directorate and Service. The key points to note are:

TABLE 2: GENERAL FUND

Directorate/Service	Projected Variance £000s	Commentary
Transformation		
Unitary Project	378	<ul style="list-style-type: none"> • As noted above, to be funded from reserves
Regeneration & Development – City Development		
Asset & City Management	(137) (49)	<ul style="list-style-type: none"> • Salary savings • Increased income anticipated.
Strategic Housing	(80) (89) 87 (56)	<ul style="list-style-type: none"> • Salary savings • Increased income anticipated. • Increased waiting list charge from HRA • New Council Homes project on hold
Transportation & Landscape	(92) (215) 92 (35)	<ul style="list-style-type: none"> • Concessionary Bus Scheme contingency • Salary savings • Highways S.74 costs to be recovered • Adjudication cost savings
Regeneration & Development – Neighbourhood Development		

Directorate/Service	Projected Variance £000s	Commentary
Director	131	• Assistant Directors' costs to be absorbed
Citizen Services	(100)	• Salary savings
Landlord Services	76	• GF Residential Property benefit payments
Community Services	(200)	• Salary savings
Corporate Resources		
Legal & Democratic	190	• Land Searches income shortfall
	(86)	• Salary savings
Customer Services	(80)	• Salary savings
Finance	600	• Corporate budget for Salary Savings to be devolved to Directors/Service Heads • Corporate budget for CityCare Savings to be devolved to Directors/Service Heads • Additional income & interest • Additional audit costs • Borrowing & other financing cost savings
	700	
	(283)	
	120	
	(200)	
Procurement & Improvement	311	• HELM Tribal costs to be met from reserves

5. In overall terms the Council's financial standing as reflected in its reserves position remains strong and there is no reason to expect a weakening of this position.

Housing Revenue Account

6. [Appendix 4](#) shows an overview of the Housing Revenue Account for the period and a forecast for the full financial year. Analysis of General Management and Special Services costs is shown in [Appendix 5](#).
7. The budget provides for a contribution to balances of £1.14m in 2007/08, against which projected net income of £0.06m leaves a deficit of £1.08m.
8. The principle causes of this are the costs of refurbishing voids, £1m in excess of budget, and a forecast of an additional £1.15m being required as a revenue contribution to fund the housing capital programme due to the dearth of RTB receipts. Offsetting these costs are some £1m of savings elsewhere in the HRA.

TABLE 3: HOUSING REVENUE ACCOUNT

Budget Item	Projected Variance £000s	Commentary
Contribution to Repairs Fund	999	• Projected overspend on Voids

Budget Item	Projected Variance £000s	Commentary
Rents, Rates & Other	(155)	<ul style="list-style-type: none"> • Reclassification of water rate commission
General Management	(371) (52) (413) (40)	<ul style="list-style-type: none"> • Tenancy Services salaries, transport, supplies & services • Business Planning salaries • Unallocated contingency, office receptions on hold, professional advice savings • Area Housing Offices furniture & fittings
Special Services	(176) 129	<ul style="list-style-type: none"> • Grounds Maintenance fly tipping/civic pride, parking, misc supplies & services • District Heating fuel oil & gas costs
Dwelling Rents	(577)	<ul style="list-style-type: none"> • Lower losses due to fewer RTB sales
Housing Subsidy	99	<ul style="list-style-type: none"> • Change in factors & bases since budgeting
Service Charges	397 -	<ul style="list-style-type: none"> • Service charges not raised for Premises Managers • The coding of budget and expenditure needs to be amended to clarify the position
Revenue Contributions to Capital	1,151	<ul style="list-style-type: none"> • Funding for capital programme since RTB receipts lower than anticipated

9. The HRA balances position is currently satisfactory and expected to remain so in the short term, during which further revenue contributions to capital are planned.
10. The 30-Year HRA Business Plan is currently being updated. This will provide assurance of the viability of the HRA over the medium and long term.

Appendix 1

SUMMARY BUDGET MONITORING POSITION FOR JULY 2008 (PERIOD 4)	2008/9 Original Budget £	2008/9 Approved Budgetary changes £	2008/9 Budget To date £	2008/9 Actual To date £	Projected Out-turn £	Projected Variance £
Chief Executive						
Direct Responsibility	8,410	8,410	2,800	3,612	29,535	21,125
Head of Communication & Cultural Services	2,820,900	2,820,900	940,284	1,181,164	2,798,687	-22,213
Total for Directorate	2,829,310	2,829,310	943,084	1,184,776	2,828,222	-1,088
Strategic Director: Regeneration & Development - Neighbourhood Development						
Head of Community Services	5,403,295	5,403,295	1,801,064	1,594,343	5,284,194	-119,101
Head of Landlord Services	842,300	842,300	280,764	-70,947	919,090	76,790
Head of Citizen Services	5,897,035	5,897,035	1,965,678	2,398,363	5,710,667	-186,368
Sub Total for Assistant Director	12,142,630	12,142,630	4,047,506	3,921,759	11,913,951	-228,679
Strategic Director: Regeneration & Development - City Development						
Direct Responsibility	269,060	269,060	89,683	196,182	398,173	129,113
Head of Asset & City Management	-563,650	-563,650	-187,873	-2,092,350	-1,145,346	-581,696
Head of Transportation Policy	1,803,290	1,803,290	601,096	1,194,863	1,751,694	-51,596
Head of Planning	1,806,290	1,806,290	602,089	121,604	1,785,265	-21,025
Head of Economic Development	488,900	488,900	162,960	355,147	480,582	-8,318
Acting Head of Strategic Housing	1,634,260	1,634,260	544,736	384,876	1,475,568	-158,692
Sub Total for Assistant Director	5,438,150	5,438,150	1,812,691	160,321	4,745,936	-692,214
Total for Directorate	17,580,780	17,580,780	5,860,197	4,082,080	16,659,888	-920,892
Strategic Director: Corporate Resources						
Direct Responsibility	34,810	34,810	11,596	8,556	27,567	-7,244
Head of Finance	915,020	915,020	305,040	1,197,035	1,570,695	655,675
Head of Legal & Democratic services	2,131,535	2,131,535	712,850	761,289	2,201,758	70,223
Head of HR & learning	50,405	50,405	16,812	-353,723	77,701	27,296
Head of Procurement & Service Improvement	275,030	275,030	91,670	-176,847	606,342	331,312
Head of Customer Contact	127,760	127,760	42,576	35,798	20,962	-106,798
Total for Directorate	3,534,560	3,534,560	1,180,544	1,472,108	4,505,025	970,465
Strategic Director: Transformation						
Direct Responsibility	75,400	75,400	25,136	76,521	334,437	259,037
Partnerships	46,797	13,047	4,350	-32,090	16,743	3,696
Policy & Performance	136,933	170,683	56,898	63,610	163,322	-7,361
Total for Directorate	259,130	259,130	86,384	108,040	514,503	255,373
GRAND TOTAL GENERAL FUND	24,203,780	24,203,780	8,070,209	6,847,004	24,507,638	303,858

Appendix 2

Subjective Analysis of General Fund

2008/9 Original Budget £	2008/9 Current Budget £	Current Period: Jul-08 4	2008/9 Budget to date £	2008/9 Actual to date £	2008/9 Projected Out-turn £	2008/9 Projected Variance £
		Expenditure				
22,749,020	23,529,700	Total Employees Expenses	7,843,242	7,601,467	23,305,052	-224,648
9,302,290	9,302,590	Total Premises	3,100,882	2,898,049	8,779,512	-523,078
444,510	446,310	Total Transport	148,786	111,048	358,442	-87,868
24,125,700	24,859,180	Total Supplies & Services	8,288,682	7,459,995	27,563,518	2,704,338
55,444,200	55,444,200	Total Third Party & Transfer Payments	18,481,396	11,290,215	61,221,650	5,777,450
31,526,970	31,526,970	Total Capital Charges	10,508,998	365,634	31,205,728	-321,242
143,592,690	145,108,950	Total Expenditure	48,371,986	29,726,407	152,433,903	7,324,953
		Income				
-64,201,620	-64,924,500	Total Grant, Reimbursements Etc	-21,641,495	-13,133,209	-71,467,621	-6,543,121
-17,983,570	-17,983,720	Total Customer & Client Receipts	-5,994,590	-6,463,070	-18,144,701	-160,981
-5,625,500	-5,625,500	Total Interest	-1,875,168	112,728	-5,904,808	-279,308
-87,810,690	-88,533,720	Total Income	-29,511,253	-19,483,551	-95,517,130	-6,983,410
55,782,000	56,575,230	Net Expenditure / (Income) before Recharges	18,860,733	10,242,857	56,916,773	341,543
		Internal Recharges				
23,896,740	24,401,840	Total Recharged from Other sources	8,133,908	3,879,076	23,916,913	-484,927
-55,474,960	-56,773,290	Total Recharged to Other sources	-18,924,432	-7,274,928	-56,326,048	447,243
24,203,780	24,203,780	Net Expenditure / (Income)	8,070,209	6,847,004	24,507,638	303,858

Appendix 3

Service Summary		Chief Executive's Departments				Period: July 2008	
2008/09 Original Budget £	2008/09 Current Budget £	Service/Cost Centre	2008/09 Budget to date £	2008/09 Actual to date £	2008/09 Projected Out-turn £	2008/09 Variance £	
		Chief Executive					
9,370	9,370	Chief Executive Officer	3,120	4,970	16,809	7,439	
-960	-960	Management Support	-320	-1,358	12,726	13,686	
8,410	8,410	Chief Executive	2,800	3,612	29,535	21,125	
		Culture & Communications					
301,100	301,100	Norman Centre	100,376	80,407	247,818	-53,282	
217,690	217,690	Sports Development	72,560	69,357	214,671	-3,019	
338,010	338,010	Tourist Information Centre	112,660	109,556	345,069	7,059	
18,130	18,130	E.A.H.T.R.	6,040	5,931	18,792	662	
22,730	22,730	Communications & Research	7,576	15,060	65,081	42,351	
7,350	7,350	Director of Culture	2,448	3,139	14,016	6,666	
13,600	13,600	Go 4 Less Concession Scheme	4,528	3,759	11,277	-2,323	
188,700	188,700	Riverside Swimming Centre	62,900	57,100	189,696	996	
50,600	50,600	Culture Projects - Tourism Strategy	16,868	37,490	50,000	-600	
230,750	230,750	Cultural Development	76,920	94,896	238,888	8,138	
492,700	492,700	Grants	164,228	425,723	449,698	-43,002	
288,920	308,920	Events Admin	102,968	87,983	273,948	-34,972	
322,200	302,200	Events - Summary	100,728	70,503	304,651	2,451	
113,200	113,200	European Projects Team	37,736	43,380	137,741	24,541	
242,220	242,220	Civic Expenses	80,748	74,765	230,995	-11,225	
-27,000	-27,000	Printing Services Holding A/c	-9,000	2,116	6,347	33,347	
2,820,900	2,820,900	Culture & Communications	940,284	1,181,164	2,798,687	-22,213	
2,829,310	2,829,310		943,084	1,184,776	2,828,222	-1,088	

Service Summary		Transformation				Period: July 2008	
2008/09 Original Budget £	2008/09 Current Budget £	Service/Cost Centre	2008/09 Budget to date £	2008/09 Actual to date £	2008/09 Projected Out-turn £	2008/09 Variance £	
		Transformation					
600	600	Local Government Review - Unitary Project	200	126,433	379,299	378,699	
76,500	76,500	Environmental Strategy / Norwich 21	25,504	14,717	44,151	-32,349	
-1,700	-1,700	Transformation Directorate	-568	-64,630	-89,013	-87,313	
75,400	75,400	Transformation	25,136	76,521	334,437	259,037	
		Policy & Performance					
136,933	170,683	Policy & Performance	56,898	63,610	163,322	-7,361	
136,933	170,683	Policy & Performance	56,898	63,610	163,322	-7,361	
		Partnerships					
46,797	13,047	Partnerships	4,350	-32,090	16,743	3,696	
46,797	13,047	Partnerships	4,350	-32,090	16,743	3,696	
259,130	259,130		86,384	108,040	514,503	255,373	

Service Summary		City Development		Period: July 2008		
2008/09 Original Budget £	2008/09 Current Budget £	Service/Cost Centre	2008/09 Budget to date £	2008/09 Actual to date £	2008/09 Projected Out-turn £	2008/09 Projected Variance £
		Asset & City Management				
-40,210	-40,210	Admin Buildings - City Hall	-13,400	276,037	-79,820	-39,610
0	0	Admin Buildings-St.Giles House	4	44,812	10,777	10,777
-42,000	-42,000	15 St.John Maddermarket	-14,000	3,732	-25,705	16,295
0	0	Mile Cross ex Ringway	4	0	-400	-400
0	0	Admin Buildings - Swanton Road	0	24,604	-10,287	-10,287
12,100	12,100	Mile Cross & Other Depots	4,032	723	11,369	-731
-37,730	-37,730	Livestock Market	-12,580	-79,501	-66,041	-28,311
-250,540	-250,540	Provision Market	-83,516	-219,953	-258,370	-7,830
179,540	179,540	Public Conveniences	59,848	34,429	176,859	-2,681
120,300	120,300	Other Services Buildings & Land	40,100	-2,354	111,788	-8,512
600,080	600,080	Stewardship	200,028	31,423	585,560	-14,520
344,910	344,910	St.Andrews & Blackfriars Hall	114,976	64,061	349,282	4,372
-43,250	-43,250	Economic Development Land & Buildings	-14,416	-56,064	-35,993	7,257
-924,100	-924,100	Investment Portfolio	-308,040	-1,322,709	-973,202	-49,102
9,700	9,700	Land Held for Future Use	3,236	-4,000	-2,300	-12,000
26,000	26,000	Other Land / Bowthorpe	8,664	0	26,000	0
-26,600	-26,600	Assets Used by Others	-8,868	-22,500	-26,900	-300
20,910	20,910	Airport Industrial Estate	6,972	-621,179	-217	-21,127
36,900	36,900	Externally Granted Rights	12,304	6,865	30,295	-6,605
12,200	12,200	River Assets	4,068	176	6,929	-5,271
-15,920	-15,920	Asset and City Management Account	-5,308	94,228	17,984	33,904
24,170	24,170	Strategic Property	8,064	53,113	34,140	9,970
90,870	90,870	Business Management	30,280	36,256	3,868	-87,002
10,900	10,900	Valuation & Property Management	3,644	122,163	-33,411	-44,311
308,300	308,300	Environmental Improvement / Maintenance	102,768	15,822	308,100	-200
13,340	13,340	Building Maintenance Surveyors	4,444	83,288	13,340	0
8,640	8,640	Building Maintenance Structures	2,883	54,307	8,640	0
17,910	17,910	Building Maintenance Electrical	5,964	69,514	17,910	0
456,420	456,420	Asset & City Management	152,155	-1,312,714	200,197	-256,223
		Strategic Housing				
411,300	411,300	Private Sector Housing	137,092	100,727	312,282	-99,018
0	0	Other Homelessness Services	0	0	0	0
1,092,740	1,092,740	Homelessness	364,248	-55,669	1,184,485	91,745
0	0	Private Sector Leasing Scheme	0	49,777	0	0
0	0	Gateway Protection Scheme	0	-17,329	0	0
21,320	42,620	Housing Options	14,200	251,552	46,529	3,909
18,300	-3,000	Strategy & Development	-1,004	55,818	-68,330	-65,330
-300	-300	Housing Act Advances	-104	0	-300	0
34,800	34,800	Housing Associations	11,600	0	601	-34,199
55,800	55,800	New Council Homes	18,600	0	0	-55,800
1,633,960	1,578,160	Strategic Housing	526,032	384,876	1,475,268	-102,892
		Economic Development				
488,900	488,900	Economic Development Unit	162,960	120,477	495,132	6,232
0	0	Community Learning Mentors	0	-33,094	0	0
0	0	Local Enterprise Growth Initiative	0	267,763	-14,550	-14,550
52,100	52,100	City Centre Management	17,367	-29,094	52,707	607
541,000	541,000	Economic Development	180,327	326,052	533,289	-7,711
		Planning				
-20,000	-20,000	Building Regulations - Chargeable Activities	-6,668	0	0	20,000
67,620	67,620	Building Regulations - Non Chargeable Activities	22,539	20,257	62,071	-5,549
497,580	497,580	Planning Management Account	165,849	98,237	500,111	2,531
508,400	508,400	Planning Policy	169,468	83,939	492,917	-15,483
279,010	279,010	Conservation	93,004	61,228	295,523	16,513
168,430	168,430	Development Control	56,144	-99,078	156,933	-11,497
128,560	128,560	GNDP	42,853	-70,452	133,160	4,600
176,690	176,690	DC Admin	58,900	27,473	144,550	-32,140
200,600	200,600	HEART	66,868	139,062	198,124	-2,476
2,006,890	2,006,890	Planning	668,957	260,666	1,983,389	-23,501
		Transportation & Landscape				
-16,200	0	Transportation	-4	113,090	-7,931	-7,931
873,100	891,150	Traffic Highways Agency	297,049	37,678	891,150	0
9,400	9,400	Transport Subsidies	3,136	7,581	28,643	19,243
1,564,340	1,539,040	Concessionary Bus Scheme	513,015	387,566	1,446,844	-92,196
87,800	87,800	T+L Environmental Improvement / Maintenance	29,269	59,012	60,714	-27,086
-26,780	-26,780	On & Off Street Enforcement	-8,940	294,931	-227,806	-201,026
990	990	Notice Processing	324	13,275	-47,375	-48,365
0	0	Dispensations	4	-22,723	6,031	6,031
46,700	46,700	On Street Operations	15,567	-309,672	58,986	12,286
-677,560	-677,560	Off Street Car Parks	-225,853	-323,434	-661,412	16,148
-766,880	-766,880	Multi-Storey Car Parks	-255,625	-359,128	-792,980	-26,100
89,780	89,780	Multi-Storey Car Parks Staff	29,924	16,205	65,415	-24,365
0	0	Green Badges	0	0	0	0
306,280	306,280	C.C.T.V.	102,108	53,781	256,022	-50,258
0	0	Traffic Management	0	-795	-2,385	-2,385
0	0	Residential Permit Parking	-1	-126,397	0	0
11,000	11,000	Mary Chapman Court	3,664	-5,140	6,580	-4,420
0	0	Housing Contract	0	-4,497	5,310	5,310
0	0	Whitlingham Trust Contract	0	-1,323	-3,170	-3,170
-3,600	-3,600	Earlham Park Contract	-1,200	-870	-2,610	990
0	0	Costessey Park & Ride Contract	0	-3,850	-10,749	-10,749
0	0	Assembly House Contract	0	0	1,500	1,500
0	0	Airport Park & Ride	0	0	3,100	3,100
-706,400	-724,450	Highways Agency	-241,482	332,396	-724,450	0
0	0	Highways Agency S.74	0	1,912	91,936	91,936
-25,250	50	Highways Agency - Maintenance	15	203,816	-4,552	-4,602
16,500	300	Landscaping	98	51,813	-30,660	-30,960
783,220	783,220	Transportation & Landscape	261,068	415,227	406,152	-377,068
5,421,490	5,421,490		1,807,139	74,107	4,598,294	-823,196

Service Summary		Neighbourhood Development				Period: July 2008	
2008/09 Original Budget £	2008/09 Current Budget £	Service/Cost Centre	2008/09 Budget to date £	2008/09 Actual to date £	2008/09 Projected Out-turn £	2008/09 Variance £	
		Regeneration & Development					
16,360	16,360	Strategic Director of Regeneration & Development	5,448	86,214	147,342	130,982	
16,360	16,360	Regeneration & Development	5,448	86,214	147,342	130,982	
		Citizen Services					
0	0	Head of Environmental Management	0	0	0	0	
1,304,100	1,304,100	Cleansing - Street Cleansing	434,704	556,452	1,300,448	-3,652	
2,007,350	2,007,350	Refuse Collection	669,112	838,497	2,060,310	52,960	
12,100	12,100	Cleansing - Civic Amenities Act	4,032	1,365	4,094	-8,006	
684,930	684,930	Recycling	228,312	137,989	637,512	-47,418	
482,410	482,410	Environmental Services	160,802	148,425	456,676	-25,734	
473,480	473,480	Operations	157,828	148,954	446,862	-26,618	
9,500	9,500	Cleaner Neighbourhoods	3,168	-270	-810	-10,310	
251,410	251,410	Integrated Waste Management	83,804	156,910	250,731	-679	
266,480	266,480	Highways, Ground & Tree	88,828	308,666	250,721	-15,759	
5,491,760	5,491,760	Citizen Services	1,830,590	2,296,989	5,406,543	-85,217	
		Landlord Services					
6,400	6,400	General Fund Residential Properties	2,136	-70,947	83,190	76,790	
836,200	836,200	Contribution to H.R.A.	278,732	0	836,200	0	
842,600	842,600	Landlord Services	280,868	-70,947	919,390	76,790	
		Community Services					
405,275	405,275	Contracts Unit	135,088	101,375	304,124	-101,151	
0	0	Fringe Project	0	-2,861	-8,582	-8,582	
316,900	316,900	Community Centres	105,636	32,560	301,497	-15,403	
3,164,555	3,164,555	Green Spaces	1,054,836	955,463	3,152,890	-11,665	
196,080	196,080	Mousehold Heath	65,348	18,274	196,080	0	
740,230	740,230	Community Liaison Team	246,732	262,548	657,234	-82,996	
0	0	Sure Futures	0	2,137	6,411	6,411	
2,600	2,600	Building Safer Communities	864	66	198	-2,402	
0	0	Respect	0	256	768	768	
982,930	982,930	Community SafetyStreet / Neighbourhood Wardens	327,648	325,900	977,699	-5,231	
5,808,570	5,808,570	Community Services	1,936,152	1,695,718	5,588,318	-220,252	
12,159,290	12,159,290		4,053,058	4,007,973	12,061,593	-97,697	

Service Summary		Corporate Resources					Period: July 2008
2008/09 Original Budget £	2008/09 Current Budget £	Service/Cost Centre	2008/09 Budget to date £	2008/09 Actual to date £	2008/09 Projected Out-turn £	2008/09 Variance £	
		Corporate Resources					
17,910	17,910	Strategic Director of Corporate Resources	5,964	8,556	27,567	9,656	
16,900	16,900	Sure Start Accountable Body	5,632	0	0	-16,900	
34,810	34,810	Corporate Resources	11,596	8,556	27,567	-7,244	
		Legal & Democratic Services					
54,250	54,250	Public Safety & Emergency	18,080	19,122	57,367	3,117	
504,700	504,700	Members Expenses	168,244	143,089	460,066	-44,634	
363,350	363,350	Cemeteries	121,104	122,054	366,161	2,811	
47,990	47,990	Business Support Manager	15,996	25,460	76,381	28,391	
4,300	4,300	Accounts Payable	1,432	18,792	-2,825	-7,125	
994,110	994,110	Food, Health & Safety Inspections	333,708	313,504	987,196	-6,914	
15,750	15,750	Head of Legal & Democratic	5,248	33,276	12,128	-3,622	
0	0	Corporate Governance	0	0	0	0	
124,600	124,600	Licensing	41,532	26,038	118,813	-5,787	
0	0	DSO's	0	20	61	61	
-79,000	-79,000	Legal Services	-26,328	-30,571	-91,713	-12,713	
-19,615	-19,615	Committee Secretariat	-6,534	-42,607	-68,021	-48,406	
373,200	373,200	Council Elections / Register of Elections	124,404	169,599	395,606	22,406	
-252,100	-252,100	Land Searches	-84,036	-36,487	-109,462	142,638	
2,131,535	2,131,535	Legal & Democratic Services	712,850	761,289	2,201,758	70,223	
		Customer Services					
17,600	17,600	Tenancy Services Team	5,860	17,083	51,250	33,650	
115,824	115,824	Residents Services Team	38,604	13,279	-46,592	-162,416	
-66,417	-66,417	Mail Handling Team	-22,140	-1,024	-3,072	63,345	
-6,000	-6,000	General Admin Support Team	-1,996	-4,871	-14,612	-8,612	
47,768	47,768	Revs / Bens Customer Services	15,920	10,188	30,564	-17,204	
0	0	INTRAN	0	145	434	434	
18,985	18,985	Cashiers	6,328	997	2,991	-15,994	
127,760	127,760	Customer Services	42,576	35,798	20,962	-106,798	
		Human Resources					
84,075	84,075	Personnel Services	28,032	26,114	78,345	-5,730	
800	800	Payroll Contract	268	0	0	-800	
-577,770	-577,770	Personnel Central Costs	-192,588	-321,791	-570,094	7,676	
543,300	543,300	Personnel Corporate Costs	181,100	-58,045	569,449	26,149	
50,405	50,405	Human Resources	16,812	-353,723	77,701	27,296	
		Finance					
-147,000	-147,000	Council Tax Benefits	-49,000	-2,095,899	-119,179	27,821	
64,850	64,850	N.N.D.R.	21,620	103,622	32,756	-32,094	
1,339,400	1,339,400	CTB / HB Admin	446,472	494,083	978,628	-360,772	
1,087,240	1,087,240	Council Tax	362,416	350,449	1,051,346	-35,894	
0	0	Revs / Bens Visiting Officers	0	40,463	121,390	121,390	
0	0	Revs / Bens - Fraud Investigation	-4	-150	-451	-451	
0	0	Local Housing Allowance Project	0	4,014	12,041	12,041	
-1,701,600	-1,701,600	Financial Arrangements	-567,200	-6,826	-2,283,945	-582,345	
1,916,700	1,916,700	Capital Charges (AMRA)	638,900	411,643	1,916,700	0	
-2,142,100	-2,142,100	Contribution to / from Capital Reserves	-714,032	0	-2,142,100	0	
0	0	Transferred Services	0	0	0	0	
796,500	796,500	Corporate Management	265,508	-880,978	2,217,160	1,420,660	
83,500	83,500	Corporate Below the Line Adjustments	27,836	4,015	12,044	-71,456	
0	0	Debt Management Expenses	4	0	0	0	
0	0	Airport Residual Costs	4	2,476	-771	-771	
-258,300	-258,300	Airport Appropriation Account	-86,100	-564,662	-271,900	-13,600	
-10,150	-10,150	Insurance / Health & Safety	-3,380	-12,739	-35,318	-25,168	
-75,000	-75,000	Housing Benefits Private Sector	-25,000	1,679,246	-67,109	7,891	
-52,400	-52,400	Rent Rebates	-17,464	1,823,389	94,900	147,300	
5,400	5,400	Financial Services - Audit & Consultancy	1,804	-7,030	-21,091	-26,491	
52,980	52,980	Accounts Receivable	17,664	9,174	27,521	-25,459	
3,200	3,200	Head of Finance	1,052	-1,344	-4,032	-7,232	
-42,500	-42,500	Financial Services - Accountancy	-14,160	-154,315	56,886	99,386	
-5,700	-5,700	Financial Services - Capital Monitoring	-1,900	-1,594	-4,781	920	
915,020	915,020	Finance	305,040	1,197,035	1,570,695	655,675	
		Procurement & System Improvement					
-289,400	-289,400	Central Purchasing	-96,456	249,040	138,866	428,266	
58,540	58,540	Service Improvement	19,510	-5,228	516	-58,024	
50,890	50,890	Systems Support	16,948	-3,677	25,568	-25,322	
455,000	455,000	Norwich Connect Contractual Services	151,668	-416,981	441,393	-13,607	
275,030	275,030	Procurement & System Improvement	91,670	-176,847	606,342	331,312	
3,534,560	3,534,560		1,180,544	1,472,108	4,505,025	970,465	

Appendix 4

Director: Angela Hadley Service Head: Tony Brown			Housing Revenue Account			
			Jul-08	4		
2008/9 Original Budget £	2008/9 Revised Budget £		2008/9 Budget to date £	2008/9 Actual to date £	Projected Out-turn £	Variance £
EXPENDITURE						
12,600,000	12,600,000	Contribution to Repair Fund	4,200,000	1,406,212	13,598,644	998,644
54,100	54,100	Rent, Rates and Other Charges	18,033	1,639,320	-101,085	-155,185
9,072,020	9,072,020	Supervision and Management:				
		General Management	3,024,015	1,658,454	8,324,112	-749,868
5,805,920	5,805,920	Special Management	1,935,353	1,428,321	5,836,487	30,567
15,948,700	15,948,700	Depreciation	5,316,233	0	15,948,700	0
78,700	78,700	Debt Management Expenses	26,233	0	78,700	0
150,000	150,000	Bad Debts Provision	50,000	0	150,000	0
43,709,440	43,709,440	EXPENDITURE	14,569,868	6,132,307	43,835,559	124,159
INCOME						
RENTS:						
-45,948,300	-45,948,300	Dwellings	-15,316,100	-11,648,143	-46,525,965	-577,665
-2,380,599	-2,380,599	Garages, Shops and Land	-793,533	-726,690	-2,491,718	-111,119
EXCHEQUER SUBSIDIES:						
5,983,000	5,983,000	Housing Revenue Account Subsidy	1,994,333	18,062	6,082,090	99,090
FEES & CHARGES:						
-563,410	-563,410	Service Charges - General	-187,803	-544,904	-599,395	-35,985
-590,560	-590,560	Service Charges - District Heating	-196,853	-184,855	-739,418	-148,858
-11,100	-11,100	Service Charges - Furniture	-3,700	-2,545	-10,180	920
-726,350	-726,350	Service Charges - Premises Manager	-242,117	0	0	726,350
-965,750	-965,750	Service Charges - Sheltered Housing	-321,917	-320,441	-1,281,765	-316,015
-62,400	-62,400	Service Charges - Good Neighbours	-20,800	0	0	62,400
-48,940	-48,940	Service Charges - Window Cleaning	-16,313	-13,067	-52,267	-3,327
-20,200	-20,200	District Heating-Other Authorities	-6,733	0	0	20,200
-95,066	-95,066	Miscellaneous	-31,689	-135,047	-2,969	92,097
-45,429,675	-45,429,675	INCOME	-15,143,225	-13,557,630	-45,621,587	-191,912
0	0	Corporate & Democratic Core	0	0	0	0
0	0	HRA NCS not allocated to services	0	0	0	0
-1,720,235	-1,720,235	NET COST OF SERVICE	-573,357	-7,425,323	-1,786,028	-67,753
4,219,000	4,219,000	Debt Charges	1,406,333	0	4,219,000	0
-836,200	-836,200	Amenities shared by whole community	-278,733	0	-836,200	0
795,000	795,000	Premium for early repayment of debt	265,000	0	795,000	0
0	0	Contributions to Provisions	0	0	0	0
0	0	Other Capital Charges	0	0	0	0
0	0	FRS17 Pensions Adjustment	0	0	0	0
-385,000	-385,000	Interest	-128,333	0	-385,000	0
2,072,565	2,072,565	NET OPERATING EXPENDITURE	690,910	-7,425,323	2,006,772	-67,753
-6,501,300	-6,501,300	Item 8 Credit	-2,167,100	0	-6,501,300	0
3,245,000	3,245,000	Revenue Contributions to Capital	1,081,667	0	4,396,197	1,151,197
0	0	Employers pension Contribution	0	0	0	0
40,500	40,500	HRA Set-Aside (Contribution to MRP)	13,500	0	40,500	0
-1,143,235	-1,143,235	DEFICIT/(SURPLUS) FOR YEAR	-381,023	-7,425,323	-57,831	1,083,444

Analysis of General Management Cost Centres

Cost Centre Analysis

2008/09 Original Budget £	2008/09 Current Budget £	Current Period: 4	2008/09 Budget to date £	2008/09 Actual to date £	2008/09 Projected Out-turn £	2008/09 Projected Variance £
119,930	119,930	710010 Housing Management	39,984	48,139	167,565	47,635
116,760	116,760	710020 Head of Landlord Services	38,920	81,882	154,611	37,851
1,819,810	1,819,810	710040 Tenancy Services/ N'hood Services	606,604	551,946	1,448,704	-371,106
99,530	99,530	710060 Tenancy Support / Floating	33,176	26,210	93,862	-5,668
1,601,920	1,601,920	710080 Business Planning Manager etc	533,959	518,589	1,550,120	-51,800
962,030	962,030	710100 Housing Property / Asset / Contract	320,676	339,118	1,008,952	46,922
4,087,260	4,087,260	710110 Unallocated Costs	1,362,416	5,988	3,674,044	-413,216
264,780	264,780	710210 Area Housing Offices	88,280	86,581	224,295	-40,485
9,072,020	9,072,020	Net Expenditure / (Income)	3,024,015	1,658,454	8,324,112	-749,868

Analysis of Special Services Cost Centres

Cost Centre Analysis

2008/09 Original Budget £	2008/09 Current Budget £	Current Period: 4	2008/09 Budget to date £	2008/09 Actual to date £	2008/09 Projected Out-turn £	2008/09 Projected Variance £
2,599,400	2,599,400	721020 Grounds Maintenance	866,476	639,349	2,423,237	-176,163
1,473,950	1,473,950	722020 HRA Sheltered Housing	491,344	392,144	1,514,856	40,906
66,050	66,050	722040 HRA Good Neighbours	22,012	17,876	68,777	2,727
198,410	198,410	721040 HRA District Heating	66,144	101,606	327,262	128,852
602,250	602,250	723020 HRA Other Developments	200,756	13,926	604,959	2,709
504,960	504,960	723040 HRA Tower Blocks	168,328	168,914	495,383	-9,577
19,650	19,650	724020 HRA Clusters	6,545	3,327	21,257	1,607
341,250	341,250	725020 HRA C.A.S.	113,748	91,180	380,756	39,506
5,805,920	5,805,920	Net Expenditure / (Income)	1,935,353	1,428,321	5,836,487	30,567