

**EXECUTIVE MEMBER FOR CUSTOMERS & COMMUNITIES**  
**ACCOUNTS 2013/14**

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MEETING: (1) CABINET  
(2) EXECUTIVE MEMBER

DATE: (1) 17<sup>th</sup> June 2014  
(2) 10<sup>th</sup> June 2014

REPORT BY: HEAD OF BUSINESS TRANSFORMATION  
HEAD OF FINANCE  
HEAD OF GOVERNANCE  
HEAD OF REGENERATION

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WARD: ALL

COMMUNITY FORUM: ALL

KEY DECISION  
REFERENCE: 400(6)

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FOR PUBLICATION

BACKGROUND PAPERS: NONE

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## **1.0 PURPOSE OF REPORT**

1.1 To report on the Revenue Outturn for 2013/14 and to provide explanations for significant variations from the Revised Estimates approved at Cabinet on 18th February 2014.

1.2 To report on the Capital Outturn for 2013/14.

## **2.0 RECOMMENDATION**

2.1 That the report be noted

## **3.0 REVENUE OUTTURN**

3.1 The revenue outturn for 2013/14 is as follows:

	<u>£'000</u>
Original Budget	1,881
Revised Budget	1,572
Outturn	1,510

3.2 The main variations from the Original to the Revised budget (a decrease of £309k) are summarised in the table below:

Description	Increase / (Decrease) £'000
<u>Changes to controllable budgets:</u>	
Employee savings	(62)
Arvato payments	14
Software costs	50
Recovery of summons costs	(50)
STW charges	(129)
Transfer payments	(944)
Housing benefits subsidy reduction	899
Minor Variations	29
Changes to controllable budget	(193)
Changes to asset charges	(1)
Change in support service recharges	(115)
Overall decrease	(309)

3.3 The Revenue Out-turn of £1,510k represents:

- A decrease of £371,290 or 19.7% against the Original Budget; and
- A decrease of £62,040 or 3.95% against the Revised Budget.

3.4 The table below sets out the variations between the revised budget and the actual out-turn separating items that are not controllable (Capital Charges and Support Service Recharges). The table highlights an underspend of £71k or 3.63% on controllable expenditure.

#### Controllable and Non-Controllable Expenditure

	Original Estimate £'000	Revised Estimate £ '000	Actual Outturn £'000	Variance over / (under) £ '000	%
Capital Charges	83	81	70	(11)	(14.3)%
Support Services	(339)	(453)	(433)	20	4.46%
Non Controllable Expenditure	(256)	(372)	(363)	9	2.4%
<b>Controllable Expenditure</b>	<b>2,137</b>	<b>1,944</b>	<b>1,873</b>	<b>(71)</b>	<b>(3.63)%</b>
Portfolio Total	1,881	1,572	1,510	(62)	(3.95)%

A more detailed analysis of controllable and non-controllable expenditure by Programme Area is shown at **Annexe 1B**.

- 3.5 A detailed analysis of the variances from the revised budget to the outturn is shown in **Annexe 4** but the most significant variances are summarised below:-

Variations Revised to Outturn 2013/14	Increase / (Decrease) £'000
Employee expenses	11
Pension adjustments	15
Review of bad debts provision – Benefits	(169)
Changes to benefits payment/subsidy income	100
Recovery of summons costs	(25)
Cost of Collection income	10
Minor variations	(6)
Reduced take up of grants to voluntary organisations	(7)
* Changes to Controllable Budget	(71)
Changes to asset charges	(11)
Change in support service recharges	20
Overall Decrease	(62)
* Changes to Controllable excluding Pensions adjustment	(86k)

- 3.6 Recurring Variances – There are no recurring variances.

- 3.7 The following information is attached:

**Annexe 1 Summary by Programme Area**

**Annexe 2 Detailed by Programme Area and Cost Centre**

**Annexe 3 Subjective Analysis**

**Annexe 4 Variations – Revised Budget to Actual 2013/14**

**Annexe 5 Capital Outturn**

#### 4.0 CARRY FORWARD REQUEST

- 4.1 There are no carry forward requests to consider.

#### 5.0 CAPITAL OUTTURN

- 5.1 **Annexe 5** provides a summary of expenditure on the capital schemes within this portfolio.

#### 6.0 RECOMMENDATION

6.1 That the report be noted.

## 7.0 REASONS FOR RECOMMENDATION

7.1 To enable the portfolios Revenue Out-turn to be included in the Council's overall Statement of Accounts.

**MIKE HAYDEN - HEAD OF REGENERATION**

**MARK EVANS – HEAD OF BUSINESS TRANSFORMATION**

**BARRY DAWSON – HEAD OF FINANCE**

**SARA GOODWIN – HEAD OF GOVERNANCE**

Officer recommendation supported/not supported/modified as below or Executive Member's recommendation/comments if no officer recommendation.

*S.L. Blank.*

Signed

Executive Member

Date 10.6.14

Consultee Assistant Executive Member comments (if applicable)  
/declaration of interests:

Further information on this report can be obtained from  
Paula Clayton, Accountancy Services (ext. 5457)