



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

**Finance, Economic Development and
Corporate Services Overview and Scrutiny
Committee**

19 November 2019

Report of: Councillor Adam Stokes

Cabinet Member for Finance



Finance update report - Quarter 2 2019/20

To inform Finance, Economic Development and Corporate Services Overview and Scrutiny Committee of the Council's forecast 2019/20 financial position as at the end of September 2019. The report covers the following areas:

- General Fund Revenue Budget (including savings and income generation)
- Housing Revenue Account Budget
- Capital Programmes – General Fund and HRA

Report Author

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Corporate Priority:	Decision type:	Wards:
Administrative	Administrative	All Wards
Reviewed by:	Alison Hall-Wright, Head of Finance	4 November 2019
Approved by:	Richard Wyles, Director of Finance	6 November 2019
Signed off by:	Councillor Adam Stokes, Cabinet Member for Finance	7 November 2019

Recommendation (s) to the decision maker (s)

1. The Finance Economic Development and Corporate Services Overview and Scrutiny Committee is asked to:

- Review and note the forecast 2019/20 outturn positions for Revenue, Savings and Income Generation and Capital as at the end of September 2019 and identify any variances that require further action.

1 Revenue Budget 2019/20 – General Fund

1.1 The budget set by Budget Council on 1 March 2019 was £17.917m

The Revenue Budget is £19.846m as at the end of September 2019 with detail of the changes shown in the table below.

Date of Approval	Revenue Budget amendment	£'000
		17,917
June 2019	2018/19 Budget carry forwards	704
June 2019	2018/19 Grants received	411
June 2019	Invest to Save – Online forms package	11
June 2019	Invest to Save - Finance review /advertising sponsorship/internet of things	62
June 2019	Leisure Centre Programme and Town Centre Management	441
June 2019	Crowdfunding	100
June 2019	Feasibility provision in respect of the Property Investment Policy	150
September 2019	Climate Change	50
TOTAL		19,846

1.2 The following table shows the forecast position as at 30 September 2019 of £388k. There has been a positive reduction movement since quarter 1 (the forecast at that time was stated at £461k) due to a review of anticipated expenditure up to 31 March 2020, positive cost avoidance initiatives and a prudent forecast of the anticipated Business Rates pooling gain. Having implemented positive steps to reduce the forecast it is important to ensure there is maintained focus to further reduce the forecast down to the approved budgets. The details are shown below and at Appendix A, B and C.

Description	2019/20 Original Budget	2019/20 Current Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance	Forecast Variance against Current Budget
	£'000	£'000	£'000	£'000	£'000	%
Commercial & Operations	5,457	7,250	2,268	7,349	99	1.4%
Growth	7,108	6,595	2,953	6,777	182	2.8%
Finance, Legal & Democratic	7,822	4,770	3,448	5,034	264	5.5%
Transformation & Change		3,701	2,434	3,958	257	6.9%
HRA Recharge	(2,470)	(2,470)	(1,235)	(2,470)	0	0.0%
Net Cost of Service	17,917	19,846	9,868	20,648	802	4.0%
Interest Payable and Receivable	100	100		(278)	(378)	**
Minimum Revenue Provision	308	308		308	0	
Depreciation	(3,619)	(3,619)		(3,619)	0	
Net Budget Requirement	14,706	16,635		17,059	424	
Funding	(16,389)	(16,389)		(16,639)	(250)	

Transfers to/(from) earmarked reserves	1,683	(246)	(32)	214
Net Budget (Surplus)/Deficit	0	0	388	388

- 1.3 The most significant variances to the budget are detailed below: There are several known Budget Pressures in 2019/20 included, some of which are continuing pressures from 2018/19

Brief Explanation of Significant Variances	£'000
The Council has a workforce efficiency* target which is calculated at 3.5% of the pay budgets on the general fund of £483k. This budget is forecast to zero and managed as part of the salary monitoring of vacancies within each service area. As at 30 September 2019, the forecast underspend on salaries in the general fund is £371k	112
Car Parks - Annual assumed budget increases in income have not been matched by demand resulting in a forecast variance of £18k. Includes Wharf Road, Grantham £8k, Guildhall Street £2k, Watergate £3k and North Street £5k.	18
Markets - Tolls income forecast reduction of £30k is in line with current trader levels at Stamford market - circa 90% capacity (115 stalls), with Bourne (16 stalls), Grantham (40 stalls) and the newly set up Market Deeping (15 stalls) markets all circa 80% capacity. This is 12% of the overall income budget.	30
HRA asset transfer – Transfer of HRA shops and garages to the general fund forecast to zero as sites will be developed as part of the new build programme £25k.	25
Development Management – The level of planning applications has reduced this year resulting in income from fees & charges underachieving. This has partially been mitigated by additional new income from Planning Performance Agreements.	50
Procurement savings – Savings of £50k are expected to be achieved by the end of 2019/20. There has been positive work by the newly appointed Procurement Lead officer to review the current position and introduce positive steps to ensure that contractual arrangements are robust and that value for money is being achieved. However, given the limited time remaining in the financial year, it is prudent to reduce the forecast savings.	250
Transformation savings – Process automation schemes have been identified and are currently being progressed with a reduced forecast saving of £100k against the £200k target. This is to reflect the part-year implementation of the savings with full year realisation anticipated from April 2020.	100
Channel Shift savings – Whist work is being progressed in this area, no savings will be realised during this financial year. A Customer Experience Strategy will be presented to Rural and Communities OSC which will set out the vision for customer engagement.	70

- 1.4 Appendix B provides detail of the current Revenue position for each Directorate.

Savings and Income Generation Update 2019/20

- 1.5 The savings and income generation target for 2019/20 is £1.921m

Savings and income generation of £1.275m is on target to be achieved and £646k is expected not to be achieved. This includes additional savings from in year service reviews of £99k which were not budgeted but will positively contribute towards the savings.

1.6 See Appendix C for the financial detail of Savings proposals.

2 Revenue Budget 2019/20 – Housing Revenue Account

2.1 The budget set by Council on 1 March 2019 was a surplus of £5.726m. The surplus is fully utilised to fund future investment in stock growth and property maintenance.

2.2 The most significant variances to the budget are detailed below:

Brief Explanation of Significant Variances	£'000
Dwelling rents – As at 1 April 2019 the opening stock figure was lower than anticipated as a result of the increase in right to buy sales during 2018/19 (65 were sold compared to a budgeted figure of 39). During this financial year, sales are in accordance with budgeted levels (23 as at quarter 2). Void rates have been budgeted at 1.5% but are currently averaging 1.8% resulting in a shortfall in collectible rent.	300
Total Expenditure – workforce efficiency* target forecast to zero creating a budget forecast overspend	158
Total Expenditure - Employee savings from various in year vacancies and reduced hours. Current vacancies are 4.0 FTE	(129)
Repairs & Maintenance – Expected increase in salaries recharged to capital projects (£60k) and repairs works rechargeable in nature (£40k)	(100)
Repairs & Maintenance – Premises maintenance costs expected to increase by 3%, work is reactive in nature and spend dependant on the repairs required.	30
Supervision and management Special – Increase in service charge of Tunstall system. This is being appraised as part of a full sheltered housing review.	20
Supervision and management General – Increase in legal costs due to use of external legal services and ongoing complex case.	23
Supervision and management Special – savings in grounds maintenance costs for the garden maintenance scheme	(50)
TOTAL	252

2.3 Appendix D provides detail of the current HRA revenue position.

3 Capital Programmes 2019/20

General Fund Programme

3.1 The current 2019/20 General Fund Capital Budget is £18.116m. The table below shows a summary of the movements:

Date of Approval	Revenue Budget amendment	£'000
		14,269
June 2019	2018/19 Budget carry forwards	3,847
TOTAL		18,116

3.2 The most significant variances to the budget are detailed below:

Scheme	Brief Explanation of Significant Variances	£'000
LED TV screen	Scheme is no longer progressing as it is not deemed to be economically viable	(103)
Pool Car Keyless Entry	Scheme is no longer progressing as it is not deemed to be economically viable, alternative options are being explored to utilise this budget in the service area	(14)
Payment Receiving System	The replacement payment receipting system includes the opportunity to provide customers with modern self-serve terminals in each of the area offices. This	14

	supports self-serve and improves the customer offer. The additional spend will be offset by future efficiency savings.	
Wyndham Park Improvements (HLF)	Retention costs will be payable in 19/20. £36K of this cost will be funded from HLF grant and the remaining £6k will be funded from the Grantham SEA reserve.	42
Vehicle Replacement Programme	Due to the extension of the successful food waste service, a value for money review has confirmed that procuring 2 food waste vehicles (£34k) is more cost effective than hiring. The funding is to be met from the approved external funding.	34
Public Realm	Variations to the original tender contract - final value now agreed (infrastructure, materials and design and necessary unforeseen costs relating to foundation works), Separation and associated works to the Civic Suite including replacement of boiler system.	260
Commercial Investment & Regeneration	A number of sites have been identified for potential regeneration and investment some of which have been commissioned to feasibility. To date one acquisition has been completed.	(9,350)
	<i>Other variances</i>	70
TOTAL		(9,047)

HRA Capital Programme

3.3 The current 2019/20 HRA Capital Budget is £16.579m. The table below shows a summary of the movements:

Date of Approval	Revenue Budget amendment	£'000
		16,489
June 2019	2018/19 Budget carry forward	90
TOTAL		16,579

3.4 The most significant variances to the budget are detailed below:

Scheme	Brief Explanation of Significant Variances	£'000
New Build Properties	Forecast spend has been re-profiled to reflect the commencement dates of the various schemes with 4 specific schemes expected to complete this financial year.	(3,300)
Stock Growth & Acquisitions	Forecast spend has been profiled based on current identified properties and sites. Spend is dependant to suitable sites being available.	(2,730)
Housing System Enhancements (ICT)	The residual budget of £100k is likely to be incurred in 2020/21 due to ongoing dialogue with prospective suppliers. The request for slippage will be presented as part of the budget setting proposals.	(150)
Sewage Maintenance	Estimated cost of works expected to be lower than anticipated resulting in a forecast saving.	(25)
	<i>Other variances</i>	7
TOTAL		(6,198)

3.5 Appendix E provides detail of the current Capital programmes.

4 Reasons for the Recommendation (s)

4.1 Committee Members should be kept updated on the financial position of the authority, as effective budget management is critical to ensuring financial resources are spent in line

with the budget and are targeted towards the Council's priorities. Monitoring enables the early identification of variations against the plan and facilitates timely corrective action.

- 4.2 This report provides an overview of the forecast 2019/20 financial position for the Council and focuses on the position as at the end of September 2019.

5 Financial Implications

- 5.1 These are included in the report.

Financial Implications reviewed by: Richard Wyles, Director of Finance

6 Legal and Governance Implications

- 6.1 As part of good governance, it is important members are kept updated in respect of the financial position of the Council expenditure during the course of the year.

Legal Implications reviewed by: Shahin Ismail, Interim Head of Legal

7 Equality and Safeguarding Implications

- 7.1 Not applicable.

8 Risk and Mitigation

- 8.1 Risk has been considered as part of this report and no specific high risks have been identified.

9 Community Safety Implications

- 9.1 Not applicable

10 Other Implications (where significant)

- 10.1 Not applicable

11 Background Papers

- 11.1 Determination of Budget 2019/20 and indicative budgets to 21/22 – General Fund, Housing Revenue Account and associated Capital Programmes Report
<http://moderngov.southkesteven.gov.uk/documents/s22386/2019-20%20Budget%20report.pdf>

- 11.2 Outturn Position 2018/19 report
<http://moderngov.southkesteven.gov.uk/documents/s23133/Outturn%20Report%202018-19%20Final.pdf>

- 11.3 Finance Update Report – Quarter 1 2019/20
<http://moderngov.southkesteven.gov.uk/documents/s23807/Budget%20Monitoring%20Qtr%201%20Report%20-%20FORMATTED.pdf>

12 Appendices

- 12.1 Appendix A – General Fund Forecast Position 2019/20 - Quarter 2
12.2 Appendix B – General Fund Revenue Variance Analysis
12.3 Appendix C – 2019/20 Savings & Income Generation – Quarter 2

- 12.4 Appendix D – HRA Forecast Position 2019/20 – Quarter 2
- 12.5 Appendix E – General Fund Capital Programme 2019/20 – Quarter 2
- 12.6 Appendix F – HRA Capital Programme 2019/20 – Quarter 2

Report Timeline:	Date of Publication on Forward Plan (if required)	Not required
	Previously Considered by: Growth Overview and Scrutiny Committee	Not applicable
	Final Decision date	Not applicable

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APPENDIX A

GENERAL FUND REVENUE SUMMARY 2019/20 CURRENT POSITION AS AT SEPTEMBER 2019

Description	2019/20 Original Budget	2019/20 Current Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance	Forecast Variance against Current Budget
	£'000	£'000	£'000	£'000	£'000	%
Commercial & Operations	5,457	7,250	2,268	7,349	99	1.4%
Growth	7,108	6,595	2,953	6,777	182	2.8%
Finance, Legal & Democratic	7,822	4,770	3,448	5,034	264	5.5%
Transformation & Change		3,701	2,434	3,958	257	6.9%
HRA Recharge	(2,470)	(2,470)	(1,235)	(2,470)	0	0.0%
Net Cost of Service	17,917	19,846	9,868	20,648	802	4.0%
Interest Payable and Receivable	100	100		(278)	(378)	**
Minimum Revenue Provision	308	308		308	0	
Depreciation	(3,619)	(3,619)		(3,619)	0	
Net Budget Requirement	14,706	16,635		17,059	424	
Funding and Resources:						
Council Tax	(7,475)	(7,475)		(7,475)	0	
Section Grants	(118)	(118)		(118)	0	
Retained Business Rates, s31 Grant & Pooling Gain	(5,154)	(5,154)		(5,404)	(250)	
New Homes Bonus	(1,957)	(1,957)		(1,957)	0	
Rural Grant	(295)	(295)		(295)	0	
Collection Fund (Surplus)/Deficit	(1,390)	(1,390)		(1,390)	0	
Total Funding	(16,389)	(16,389)		(16,639)	(250)	
Transfers to/(from) earmarked reserves	1,683	(246)		(32)	214	
Net Budget (Surplus)/Deficit	0	0		388	388	

** Forecast updated due to the profiling of borrowing requirements

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APPENDIX B

General Fund Revenue Significant Variance Analysis as at September 2019

COMMERCIAL & OPERATIONS								
Service Area	RAG rating	Current Approved Expenditure Budget	Current Approved Income Budget	Current Approved Net Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance	Forecast Variance against Current Budget
		£'000	£'000	£'000	£'000	£'000	£'000	%
Building Control	Green	872,400	(794,750)	77,650	(132,284)	51,100	(26,550)	-34.2%
Commercial & Operations Management	Amber	212,800		212,800	114,913	229,000	16,200	7.6%
Community Resilience	Amber	432,850	(38,400)	394,450	218,339	391,500	(2,950)	-0.7%
Corporate Operations	Green	3,403,650	(1,735,000)	1,668,650	1,336,708	1,670,600	1,950	0.1%
Environmental	Amber	1,103,600	(233,000)	870,600	(409,390)	841,000	(29,600)	-3.4%
Licensing	Amber	135,950	(294,800)	(158,850)	(213,846)	(154,700)	4,150	-2.6%
Street Scene	Amber	5,963,691	(1,779,041)	4,184,650	1,353,196	4,320,200	135,550	3.2%
TOTAL		12,124,941	(4,874,991)	7,249,950	2,267,636	7,348,700	98,750	1.4%

Brief Explanation of Significant Variances	£'000
Workforce Efficiency*	186
Environmental – Disabled Facilities Grants - capitalisation of salaries	(58)
Environmental – Programme of flood prevention works for 2019/20 has resulted in a forecast underspend	(14)
Environmental - Fewer Fixed Penalty Notices than originally anticipated being issued. Car parking enforcement moved in house for October 2019 which will offset the cost of staffing across the enforcement service as a whole and represents a savings against the previous enforcement contract	36
Corporate Operations – Car Parks - Annual assumed budget increases in income have not been matched by demand.	18
Corporate Operations - Bourne Cicle festival expenditure forecast overspend increased to £87k, offset by sponsorship of (£26k), £10k of remaining reserve funding and a contribution from Invest SK of £50k.	0
Corporate Operations – Lease renewal at Council offices resulting in additional unbudgeted income	(34)
Street Scene – Pool Cars- The capital scheme for a keyless entry system is no longer proceeding. The in year revenue budget is therefore not required although alternative options are being explored to utilise this budget in the service area	(26)
TOTAL	108

GROWTH								
Service Area	RAG rating	Current Approved Expenditure Budget	Current Approved Income Budget	Current Approved Net Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance	Forecast Variance against Current Budget
		£'000	£'000	£'000	£'000	£'000	£'000	%

Arts Centres	Amber	2,467,550	(1,166,750)	1,300,800	237,564	1,335,800	35,000	2.7%
Deliver SK	Green	59,000		59,000	39,250	59,000	0	0%
Development Management	Red	1,348,450	(1,407,100)	(58,650)	169,536	87,200	145,850	-248.7%
Growth Management	Amber	272,950		272,950	142,178	280,400	7,450	2.7%
Housing	Amber	920,750	(310,250)	610,500	178,286	661,437	50,937	8.3%
Invest SK	Green	1,714,750	(303,200)	1,411,550	1,470,692	1,411,550	0	0%
Leisure Centres	Amber	2,440,550	(147,150)	2,293,400	387,044	2,310,400	17,000	0.7%
Markets	Red	293,950	(273,700)	20,250	60,613	49,050	28,800	142.2%
Planning Policy	Green	663,250	(40,000)	623,250	366,286	564,000	(59,250)	-9.5%
Property Development	Green	1,251,750	(1,189,650)	62,100	(98,941)	18,300	(43,800)	-70.5%
TOTAL		11,432,950	(4,837,800)	6,595,150	2,952,508	6,777,137	181,987	2.8%

Brief Explanation of Significant Variances		£'000
Workforce Efficiency target *		107
Arts Centres - Changes to the catering provision at Stamford Arts Centre has reduced the forecast by £15k whilst lease negotiations are undertaken.		15
Land Charges – Reduced forecast of search fees in relation to information obtained by LCC and the current level of searches.		(29)
Land Charges – Reduced number of searches being undertaken compared to previous year resulting in under achieved income.		20
Markets - Tolls income forecast is in line with continued capacity levels at Stamford market - circa 90%, with Bourne, Grantham and the newly set up Market Deeping markets all circa 80%.		30
Development Management – The level of planning applications has reduced this year resulting in income from fees & charges underachieving. This has partially been mitigated by additional new income from Planning Performance Agreement		50
Development Management – Due to a number of additional vacancies during the year, further agency costs will be incurred to undertake specific project work. These are to be funded from grant monies received in previous years		90
Planning Policy - Vacant Neighbourhood Planning Officer 0.8 FTE and Senior Planning Policy Officer 1 FTE		(59)
Property Development – Transfer of HRA shops and garages to the general fund forecast to zero as sites will be developed as part of the new build programme		25
Property Development – A 1 FTE surveyor role has recently been appointed to following a 6-month vacancy having resulted in an underspend of (£21k)		(21)
Property Development – The feasibility costs forecast has been reduced whilst further potential acquisitions are investigated. The approved reserve movement will also be reduced.		(90)
Property Development – Review being undertaken on future use of recent site acquisition. Currently there are increased security costs and no source of income		77
TOTAL		215

FINANCE, LEGAL & DEMOCRATIC								
Service Area	RAG rating	Current Approved Expenditure Budget	Current Approved Income Budget	Current Approved Net Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance	Forecast Variance against Current Budget
		£'000	£'000	£'000	£'000	£'000	£'000	%
Finance	Green	2,223,985	(507,700)	1,716,285	1,322,770	1,677,959	(38,326)	-2.2%

Benefits	Green	28,662,917	(28,886,600)	(223,683)	(63,016)	(316,127)	(92,444)	-41.3%
Corporate	Red	1,623,350	(98,550)	1,524,800	945,738	1,923,842	399,042	26.2%
Legal & Democratic	Green	1,905,950	(268,200)	1,637,750	949,735	1,636,448	(1,302)	-0.1%
Revenue Services	Green	650,999	(536,400)	114,599	292,775	111,877	(2,722)	-2.4%
TOTAL		35,067,201	(30,297,450)	4,769,751	3,448,002	5,033,999	264,248	5.5%

Brief Explanation of Significant Variance		£'000
Workforce Efficiency target *		108
Finance – In year service review savings		(50)
Benefits – Admin subsidy grant income being received at an increased level to the budget		(45)
Benefits – In year benefit assessor vacancies – 4 FTE. These posts will be reviewed following the implementation of the virtual worker process automation		(81)
Corporate – Agency spend efficiency saving to be monitored with the workforce efficiency target		75
Corporate – Procurement Savings of £50k are expected to be achieved by the end of 2019/20. This is against the target of £300k		250
Corporate – Shared services forecast reduced following cessation of secondments		34
Corporate – No further subscription savings are due to be realised during the year.		35
TOTAL		326

TRANSFORMATION & CHANGE								
Service Area	RAG rating	Current Approved Expenditure Budget	Current Approved Income Budget	Current Approved Net Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance	Forecast Variance against Current Budget
		£'000	£'000	£'000	£'000	£'000	£'000	%
Customer Services	Amber	632,400	(59,850)	572,550	264,448	622,250	49,700	8.7%
ICT Services	Amber	1,569,199	(91,200)	1,477,999	1,154,983	1,537,863	59,864	4.1%
Organisational Development	Amber	445,550	(19,200)	426,350	226,921	454,550	28,200	6.6%
Reputation, Consultation & Communications	Amber	644,600	(7,500)	637,100	302,618	682,300	45,200	7.1%
Transformation	Amber	579,150	(10,000)	569,150	485,071	661,000	73,850	12.6%
TOTAL		3,888,899	(187,750)	3,701,149	2,434,041	3,957,963	256,814	6.9%

Brief Explanation of Major Variances		£'000
Workforce efficiency target *		88
Reputation, Consultation & Communications – Print room efficiency savings -The authority will retain some print capability. However, the amount of space required for this has been reduced and opportunities are being explored to reutilise the space and either reduce operating overheads or generate a commercial income		40
ICT Services – In year vacancies including an internal secondment has resulted in an under spend of (£55k)		(55)
ICT Services - Corporate licence fees which were not budgeted		72
ICT Services – Efficiency savings in respect of printers will not be realised in 2019/20 due to the number of printers still required although usage levels are being reviewed with service areas		20

Transformation – Process automation schemes have been identified and are currently being progressed with a reduced forecast saving of £100k against the £200k target	100
Transformation – Channel Shift savings - Whist work is being progressed in this area, no savings will be realised during this financial year	70
Transformation – Business Support Team inception has created in year savings of (£49k)	(49)
TOTAL	286

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APPENDIX C

SAVINGS AND INCOME GENERATION SUMMARY AS AT END OF SEPTEMBER 2019

DETAILS	19/20 BUDGET	FORECAST	FORECAST VARIANCE	RAG STATUS*
	£'000	£'000	£'000	19/20
GREEN WASTE COLLECTION CHARGE	(58)	(58)	0	Green
ENVIRONMENTAL HEALTH INCREASES	(6)	(6)	0	Green
COMMERCIAL WASTE (net)	(77)	(23)	54	Red
HRA - TRANSFER OF NON HOUSING ASSETS	(25)	0	25	Red
VALUATION ADVICE - RECOVERY OF ANNUAL COST	(15)	(15)	0	Amber
PLANNING POLICY & HERITAGE SUPPORT ADVICE TO PARTNERS	(18)	(18)	0	Green
PLANNING FEES INCREASE	(176)	(156)	20	Amber
IDOX SHARED SERVICES	(40)	(40)	0	Green
LOCAL LOTTERY IN LIEU OF EXISTING GRANTS	(10)	(10)	0	Amber
SHARED SERVICE OPPORTUNITIES	(50)	(16)	34	Red
LEGAL & DEMOCRATIC STAFF REDUCTION	(37)	(37)	0	Green
RESTRUCTURE SAVINGS	(300)	(300)	0	Green
REDUCTION OF MULTI-FUNCTIONAL DEVICES	(20)	0	20	Red
CORPORATE PROCUREMENT SAVINGS	(300)	(50)	250	Red
CORPORATE USE OF AGENCY STAFF	(75)	0	75	Red
CORPORATE SUBSCRIPTIONS	(50)	(15)	35	Red
CUSTOMER SERVICES COST REDUCTION	(60)	(60)	0	Green
ICT STAFF REDUCTION	(40)	(40)	0	Green
ICT LICENCE SAVINGS	(20)	0	20	Red
CORPORATE INCREASE OF VACANCY FACTOR	(60)	(60)	0	Green
REMOVAL OF ADMIN SUPPORT	(72)	(32)	40	Amber
COMMUNICATIONS ADMIN ASSISTANT	(10)	(10)	0	Green
TRANSFORMATION PROCESS AUTOMATION	(200)	(100)	100	Red
CHANNEL SHIFT SAVINGS	(70)	0	70	Red
MEDICAL INSURANCE SAVINGS	(20)	(18)	2	Green
CORPORATE PROCUREMENT - LEARNING & DEVELOPMENT	(70)	(70)	0	Green
COMMUNICATIONS REDUCTION IN SUPPLIES & SERVICES BUDGETS	(32)	(32)	0	Green
COMMUNICATIONS SAVINGS CENTRALISATION	(10)	(10)	0	Amber
SERVICE REVIEWS IN YEAR		(99)	(99)	Green
	(1,921)	(1,275)	646	

*RAG status

Red - unlikely to achieve budget

Amber - showing signs of being unlikely to achieve budget but under review

Green – on target to achieve budget

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APPENDIX D

HOUSING REVENUE ACCOUNT SUMMARY 2019/20 CURRENT POSITION AS AT SEPTEMBER 2019

Description	2019/20 Original Budget	2019/20 Current Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance
	£'000	£'000	£'000	£'000	£'000
INCOME					
Dwelling Rents	(24,408)	(24,408)	(11,863)	(24,108)	300
Non-Dwelling Rents	(319)	(319)	(156)	(323)	(4)
Charges for Services and Facilities	(662)	(662)	(339)	(685)	(23)
Other Income	(66)	(66)	(33)	(66)	0
TOTAL INCOME	(25,455)	(25,455)	(12,391)	(25,182)	273
EXPENDITURE					
Repairs and Maintenance	8,110	8,110	3,133	8,037	(73)
Supervision and Management - General	3,201	3,207	848	3,294	87
Supervision and Management - Special	1,326	1,321	444	1,323	2
HRA share of Corporate and Democratic Costs	421	421	0	421	0
Depreciation and Impairment of Fixed Assets	3,620	3,620	0	3,620	0
Debt Management Expenses	35	35	0	35	0
Provision for bad debts	245	245	0	245	0
Other Expenditure (Pension Deficit)	272	272	97	266	(6)
TOTAL EXPENDITURE	17,230	17,230	4,522	17,241	10
NET COST OF HRA SERVICES	(8,225)	(8,225)	(7,869)	(7,941)	283
Interest Payable and Similar Charges	2,718	2,718	1,371	2,718	0
Interest and Investment Income	(219)	(219)	0	(219)	0
DEFICIT (SURPLUS) FOR THE YEAR ON THE HRA	(5,726)	(5,726)	(6,498)	(5,442)	283

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APPENDIX E

GENERAL FUND CAPITAL PROGRAMME SUMMARY 2019/20 CURRENT POSITION AS AT SEPTEMBER 2019

Capital Scheme	2019/20 Original Budget	2019/20 Current Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance
	£'000	£'000	£'000	£'000	£'000
COMMERCIAL					
Wheelie Bin Replacements	100	100	57	100	0
Pool Vehicles	0	12	10	10	(2)
Disabled Facilities Grant	797	797	461	800	3
Street Scene Vehicle Procurement	310	310	82	310	0
Vehicle Electric Charging Points	0	39	0	39	0
Vehicle Replacement Programme	705	705	739	739	34
CCTV Matrix	23	23	22	23	0
Pool Car Keyless Entry	14	14	0	0	(14)
Trade Waste Bins	24	24	27	32	8
GROWTH					
Grantham Christmas Lights - SEA	40	40	0	40	0
Car Parking Infrastructure	50	50	0	50	0
Market Stall Covers	29	29	0	29	0
Tourism Signage	50	100	48	100	0
QE Park Car Park	30	31	32	31	0
Shop Front Scheme	130	130	141	141	11
St Peter's Hill Development	0	1,436	1,419	1,470	34
Wyndham Park Improvements (HLF)	0	0	42	42	42
Local Authority Controlled Company	1,400	1,680	0	1,680	0
Public Realm	0	1,315	1,356	1,575	260
LED TV Screen	103	103	0	0	(103)
Guildhall Arts Centre - Projector	15	15	14	15	0
Meres - Gas Boiler	65	65	0	65	0
Dysart Park Improvements	55	55	52	52	(3)
Invest & Regeneration	10,000	10,000	428	660	(9,340)
Wyndham Park Car Park	29	28	23	28	0
University Fit-Out	0	680	31	680	0
Property Acquisition	0	0	6	6	6
RESOURCES					
Payment Receipting System	40	40	54	54	14
Financial System Upgrade	0	0	3	3	3
TRANSFORMATION & CHANGE					
Uninterruptible Power Supply Replacement	0	15	0	15	0
ICT Infrastructure	65	85	5	85	0
Server & Storage Infrastructure	115	115	0	115	0
Digital Services Compliance	80	80	0	80	0
TOTAL	14,269	18,116	5,052	9,069	(9,047)

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APPENDIX F

HRA CAPITAL PROGRAMME SUMMARY 2019/20 CURRENT POSITION AS AT SEPTEMBER 2019

Capital Scheme	2019/20 Original Budget	2019/20 Current Budget	Actuals & Committed spend	2019/20 Forecast spend	Forecast Variance
	£'000	£'000	£'000	£'000	£'000
New Build Properties	6,800	6,800	26	3,500	(3,300)
Stock Growth & Acquisitions	5,000	5,000	304	2,270	(2,730)
Kitchens & Bathrooms Programme	1,000	1,000	937	1,000	0
Roofing	1,200	1,200	1,262	1,200	0
Electrical Rewires	300	300	216	300	0
Replacement Door Programme	100	100	43	100	0
External Wall Insulation	0	0	5	5	5
Communal Rooms	70	70	62	70	0
Sewage Maintenance	100	100	37	75	(25)
Heating and Ventilation	1,514	1,514	1,132	1,514	0
Repairs Vehicles	155	245	265	247	2
Housing System Enhancements	250	250	0	100	(150)
TOTAL	16,489	16,579	4,289	10,381	(6,198)