



Committee: SPECIAL BUDGET AND PERFORMANCE PANEL

Date: TUESDAY, 29 JULY 2008

Venue: LANCASTER TOWN HALL

Time: 4.30 P.M.

Councillors are reminded that as Members of Overview and Scrutiny they may not be subjected to the Party Whip, which is prohibited under the Lancaster City Council Constitution.

A G E N D A

- 1. Apologies for absence**
- 2. Declaration of Interests**
- 3. Provisional Revenue and Capital Outturn 2007/08 (Pages 1 - 65)**
Report of Head of Financial Services
- 4. 2007/08 Annual Efficiency Statement (Pages 66 - 71)**
Report of Accountancy Services Manager

ADMINISTRATIVE ARRANGEMENTS

(i) Membership

Councillors Roger Sherlock (Chairman), John Whitelegg (Vice-Chairman), Tina Clifford, Jean Dent, Keran Farrow, Sarah Fishwick, Mike Greenall, Ian McCulloch and Peter Williamson

(ii) Substitute Membership

Councillors Chris Coates, Roger Dennison, Rebekah Gerrard, Emily Heath, Karen Leytham, Roger Plumb and Sylvia Rogerson

(iii) Queries regarding this Agenda

Please contact Jon Stark, Democratic Services - telephone (01524) 582132 or email jstark@lancaster.gov.uk.

(iv) Changes to Membership, substitutions or apologies

Please contact Members' Secretary, telephone 582170, or alternatively email memberservices@lancaster.gov.uk.

MARK CULLINAN,
CHIEF EXECUTIVE,
TOWN HALL,
DALTON SQUARE,
LANCASTER LA1 1PJ

Published on Monday, 21st July 2008

Budget and Performance Panel

**Provisional Revenue and Capital Outturn 2007/08
29th July 2008**

Report of Head of Financial Services

PURPOSE OF REPORT

To provide Members of the Panel with the Provisional Revenue and Capital Outturn 2007/08, to be considered by Cabinet at its meeting on 31 st July 2008, and any comments be forwarded to Cabinet for their consideration.

This report is public

RECOMMENDATIONS

- (1) That the report be noted.
- (2) That any comments be forwarded to Cabinet for their consideration of the report on 31st July 2008.

1.0 Introduction

- 1.1 A copy of the report to be considered by Cabinet at its meeting on 31st July 2008 is appended for consideration by the Budget and Performance Panel. All further details are included within the report.

SECTION 151 OFFICER'S COMMENTS

Comments contained within the attached report.
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MONITORING OFFICER'S COMMENTS

Comments contained within the attached report.
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BACKGROUND PAPERS	Contact Officer: Nadine Muschamp
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Copy of Provisional Revenue and Capital Outturn 2007/08 report.	Telephone: 01524 5821740
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E-mail: nmuschamp@lancaster.gov.uk
Ref: [Click here and type Ref, if applicable]

CABINET

**Provisional Revenue and Capital Outturn 2007/08
31 July 2008**

Report of Head of Financial Services

PURPOSE OF REPORT			
This report provides summary information regarding the provisional outturn for 2007/08 and the timetable for completion of the closure of accounts process. It also sets out information regarding the carry forward of underspent/overspent revenue budgets and capital slippage for Members' consideration, and seeks approval of various Prudential Indicators for last year for referral on to Council.			
Key Decision	X	Non-Key Decision	Referral from Cabinet Member
Date Included in Forward Plan	July 2008		
This report is public.			

RECOMMENDATIONS OF COUNCILLOR MACE:

1. That the provisional outturn, funding and variance analysis for 2007/08 be noted.
2. That Cabinet notes the transfers to provisions and reserves actioned by the Head of Financial Services as set out in section 2 of the report.
3. That Cabinet consider the carry forward of overspends on controllable budgets as set out at Appendix F.
4. That Cabinet considers the requests for carry forward of underspent revenue budgets as set out at Appendix G.
5. That Cabinet considers the requests for capital slippage as set out at Appendix J.
6. That the timetable for completion and reporting of the closure of accounts be noted, as set out in section 6 of the report, and that Cabinet makes any further recommendations as appropriate.
7. That the Prudential Indicators as at 31 March 2008 as set out at Appendix K be approved for referral on to Council, as part of the Annual Treasury Management Report for 2007/08.

Background

All local authorities have a statutory duty to produce annual accounts in accordance with various regulations and professional practice. This report provides an update on the issues arising and seeks Cabinet approval for various matters. Please note that larger copies of the appendices are available on request.

Proposal Details

1 Provisional Revenue Outturn

- 1.1 The work required to close the 200708 accounts has now been completed and the Statement of Accounts were approved by Audit Committee on 25 June 2008; a briefing for Members of Audit Committee, Cabinet and Budget and Performance Panel was also held on 23 June. A summary of the revenue outturn position of the main accounts of the Authority is set out below.

	Revised Budget	Provisional Outturn	Variance (Favourable) / Adverse
	£000	£000	£000
Housing Revenue Account (HRA) Deficit – relates to Council Housing Services	409	42	(367)
General Fund Budget Requirement – includes all other Council services	22,580	22,124	(456)

1.2 Housing Revenue Account (HRA)

- 1.2.1 The Housing Revenue Account was underspent in last year by approximately £367K (2006/07 comparative: £408K underspend). A summary of the HRA provisional outturn is set out at **Appendix A** and outline variance analysis is attached at **Appendix B**. Points to note include the following:
- Income was higher than estimated. This was due to a number of factors including shorter re-let times on properties becoming vacant during the year. Also additional investment interest was generated, as a result of interest rates and cashflow being better than expected.
 - Capital spending was lower than budgeted, due to a combination of savings being achieved and also slippage being incurred on schemes. This resulted in a lower call on the Major Repairs Reserve in last year.
- 1.2.2 The section on carry forward requests later in this report includes a number of items relating to the Housing Revenue Account and these relate to various specific areas of underspending in the main.

1.3 General Fund

- 1.3.1 After allowing for various year end adjustments, there has been a net underspending of £456K during 2007/08 and again a summary statement is included at **Appendix C**; the underspending represents 2% of the Council's net budget requirement (2006/07 comparative: c£381K underspend, 1.8% of budget).
- 1.3.2 A summary of the variances analysed primarily by service is included at **Appendix D**. The main underspends relate to items such as extra Government grants being received in connection with the Local Authority Business Growth Incentive Scheme (LABGI) and net savings have been generated on many areas within City Contract (Direct) Services.
- 1.3.3 In addition there are several areas of net overspending including energy costs, and several areas where income shortfalls have been experienced. Furthermore the outturn position takes account of the review of provisions and reserves and more details are provided in the section below.
- 1.3.4 The appendix also highlights the variances that were reported in Quarter 4 Performance Review Team (PRT) meetings. It can be seen that whilst there are a fair number of items that have previously been reported, there are also a significant proportion that were not. It is envisaged that this is an area that Budget and Performance Panel may wish to review in more detail, to draw out the reasons for this. It may well be that improvements to future PRT financial reporting, or the closure of accounts or budget processes, will follow as a result. Individual Cabinet Members are also requested to draw on this, as part of the current year's Quarter 1 reporting, and Service Heads have been advised accordingly.
- 1.3.5 As a result of closing the accounts earlier it has again been possible to provide more meaningful variance analysis based on true 'cash' variances, i.e. eliminating the impact of various notional charges such as depreciation and pension costs. Further work is still required to ascertain whether any variances will continue into the current year, however, and this will be picked up as part of the Corporate Monitoring Process and the Performance Review Team meetings. This is covered in more detail in section 6 of this report.

2 **Provisions and Reserves**

- 2.1 In closing the accounts for last year the Council's reserves and provision balances have been reviewed; this is in accordance with the policy and schedule approved by Council back in February. A full statement is attached at **Appendix E** and the main issues and transfers are highlighted specifically below:
- A new provision of £300K has been established in respect of equal pay claims; a report elsewhere on the agenda deals specifically with this issue and makes recommendations regarding its application.
 - A total of £102K of revenue financing for capital remained unspent in last year, because of slippage on capital schemes. On the basis that Members approve the capital slippage requests as set out in section 4, the unspent funding has been transferred into the capital support reserve, in order that it can be used to help fund the resulting capital expenditure in 2008/09.

- Furthermore in June Cabinet approved the provisional transfer of any additional Local Authority Business Growth Incentive to the Capital Support Reserve, in order to fund extra costs associated with Luneside East Regeneration, subject to this being considered in more detail as part of the 2007/08 outturn (minute no. 14 refers). In line with this resolution, £843K was duly transferred into the reserve as at 31 March, based on the provisional grant notification received from Government. It is pleasing to report that very recently Government has confirmed this allocation and the money has now been received.

With regard to the Luneside project itself, in addition to the compensation matters that were considered by Cabinet last month, Members will be aware that the main developer has not been able to meet certain funding conditions and this gives rise to a potential default under the building agreement. The difficulties are primarily as a result of the difficult economic conditions currently being experienced.

The Council's balance sheet includes debtors of £1.7M that would not be receivable if, in due course, the developer does default on the agreement and other alternative external funding arrangements are not secured. This would then mean that the Council would have to provide the financing from within its own resources. The Council has also accounted for European Regional Development funding of £2.5M, for which clawback liabilities may arise if the scheme does not achieve its planned outcomes. These 'contingent' liabilities were highlighted in the recently approved Statement of Accounts for 2007/08.

Given the commitment of partners to progress this project, however, and the specific market conditions giving rise to the current position, it seems probable that a positive outcome will be forthcoming, thereby avoiding any material liabilities falling on the Council. Negotiations are currently underway regarding the existing funding and building agreements and a further report on the outcome will be presented to Cabinet as soon as possible. In the interim, however, the Council continues to incur expenditure of approximately £10,000 per month for site costs and an estimated £8,600 in respect of 'lost' interest. These costs are unavoidable in the current circumstances, and therefore it is assumed that they also be funded from the Capital Support Reserve initially – although ultimately some of the lost interest may be offset through other cash flow and interest rate changes.

In view of these points, the level of reserve will be reviewed again once the outcome of the Luneside negotiations is known, linked to the mid-year reviews of the Medium Term Financial Strategy / Capital Investment Strategy.

- The existing Modernisation budget of £21,500 has been transferred into a new Modernisation Reserve, on the basis that expenditure does not fall in a regular annual pattern. Future years' budgets would be treated similarly, subject to the budget process.
- A new reserve of £9,500 has also been created in respect of Kellet Road Industrial Units to meet repair and maintenance obligations under the existing lease, which should have been provided for within previous years' budgets.
- A further £200K has been allocated to general Project Implementation Support, to provide funding for various corporate programmes and projects in support of the Council's objectives. In particular, these may include planning for accommodation related projects, electronic document management, and regeneration programmes. Once planning work has progressed on these areas, it should give

better information regarding financial appraisals and costings, which can then be incorporated into the Council's financial planning and budgeting arrangements as appropriate.

- Bad Debts provisions amounting to around £439K were held in connection with General Fund services (but excluding parking enforcement as this is now dealt with separately). The Head of Financial Services advises that in her view, these provisions are adequate and they are also comparable with the previous year, taking into account the age analysis of debts.

In total the additional net transfers to provisions and reserves amount to around £500K and they have already been reflected in the general summary position outlined earlier, hence at this stage Cabinet is asked only to note them. It is stressed, however, that the balances on such funds will be reviewed again during the budget exercise. If circumstances change or if decisions are taken that help alleviate some of these financial pressures, then any surplus balances can be reallocated to help support Council Tax targets or other spending priorities, in line with the Financial Strategy.

3 Position on Carry Forward of Underspends and Overspends

3.1 As set out in the Financial Regulations the aims of the Carry Forward Scheme are to:

- provide some flexibility in delivering the Council's stated objectives
- remove the incentive to spend up budgets unnecessarily by year end, and
- promote good financial management.

3.2 Under the Scheme, the carry forward of overspends on controllable budgets is generally automatic. Requests for the carry forward of underspends is subject to Member approval, however. Whilst there is a need to protect the overall financial position of the Council, it is recognised that there is also the need to be fair to Service Managers in dealing with carry forwards and to ensure that the process does not act as a disincentive to sound financial management (i.e. does not encourage managers simply to spend up, to avoid 'losing' budgets).

3.3 In view of the above, last year Cabinet adopted the following approach to achieve a reasonable balance:

- Carry forwards of overspends were considered in view of the circumstance and level, but Cabinet exercised its discretion in waiving the carry forward requirement where the aggregate overspending of any service was less than £5,000.
- Cabinet considered certain requests for carrying forward underspendings but only where there were clear existing commitments against the appropriate budget and it was demonstrated that there was no scope for meeting such commitments from current year's allocations.

3.4 On the basis that Cabinet chooses to follow a similar approach for this year, details of overspends on controllable budgets (or net overspends, where applicable) are set out at **Appendix F**; in total these amount to £237K. This also includes the comments received from Service Managers. It can be seen that some items relate to statutory functions, and known pressures such as energy costs. As such, the Head of Financial Services has given her views on suggested actions. In some cases, the determination of whether a budget is 'controllable' is not wholly objective. E.g. with

energy costs, there may be some scope to control usage but energy prices will not be fully controllable. This is why there is a need to consider each case on its merits.

- 3.5 With regard to the carry forward of underspends, Service Heads have submitted various proposals and these are attached at **Appendix G**. In total, they amount to £218K for the Housing Revenue Account and £280K for General Fund. If all requests were approved, it would have the following effect on revenue balances at the end of the current year. This makes no allowance for the impact of any decisions regarding overspends, however:

Fund	Estimated Balances as at 31 March 2009:			Basic Minimum Balances Level £'000
	Per Current Approved Projection £'000	Assuming all requests approved £'000	Variance (Surplus Balances) £'000	
Housing Revenue Account	350	499	(149)	350
General Fund	1,544	1,720	(176)	1,000

- 3.6 In essence, as the total value of carry forwards is less than the extent of net underspending, Cabinet could support all requests and still stay within the approved budget framework. In considering each bid, however, Cabinet should be mindful of the overall financial position and the MTFs/HRA Business Plan, as well as the impact on service delivery and what the request would achieve. Some items are clearly tied in with existing contractual or statutory commitments; others are not. Indeed, some relate to the carry forward of extra income that has been generated during the year, and could, therefore, be viewed as opportunistic. It is also highlighted that because of their high value, some bids would need to be referred on to Council for final approval. This would be done in September.

4 Capital Outturn

- 4.1 In last year as in previous years, there have been some significant underspendings on the Capital Programme before the effects of slippage are taken into account. **Appendix H** includes a provisional capital expenditure and financing statement for the year, which is summarised in the table overleaf. In considering the position Members should bear in mind the processes in place to ensure that schemes progress only when funding is available, and the recent strengthening of project management arrangements.

Capital Programme	Revised Budget	Expenditure (before slippage)	Overspend or (Underspend)	
	£'000	£'000	£'000	%
Council Housing	3,542	2,879	(663)	19
General Fund	18,455	12,752	(5,703)	30
Total Programme	21,997	15,631	(6,366)	29

4.2 Details of individual slippage requests from services have been received, a schedule of which is attached at **Appendix J**. In considering these, Cabinet is asked to note that many of the associated capital schemes are already underway and expenditure may already have been incurred in this year – the actual approval of slippage can be a formality. If Members have any questions on particular requests and/or are minded to refuse any, it would be useful to know prior to the meeting, to ensure that sufficient detailed information is available.

4.3 Information on recent years' slippage is also included below for comparison:

	2007/08	2006/07	2005/06	2004/05
	£'000	£'000	£'000	£'000
Council Housing	480	157	1,118	1,493
General Fund	<u>4,235</u>	<u>2,554</u>	<u>2,513</u>	<u>10,822</u>
Total Slippage Requested	<u>4,715</u>	<u>2,711</u>	<u>3,701</u>	<u>12,315</u>

4.4 It is clear that slippage in both areas has increased significantly in comparison with last year, and the reasons for this are being analysed in more detail by the Officer Working Group.

4.5 The table below pulls together the position after allowing for slippage and external funding. The impact on resources for the HRA is favourable, resulting in additional resources being available. For the General Fund there is a relatively minor adverse variance overall impacting on the City Council's own resources. This is because the majority of any apparent scheme overspends or underspends have been offset by external funding adjustments. Again, any implications for current or future years will be picked up as part of the mid-year review for the Capital Investment Strategy.

Capital Programme	Revised Estimate	Forecast Expenditure (including slippage)	Overspend Or (Underspend) - Rounded	Impact on Council Resources (Fav) / Adv
	£'000	£'000	£'000	£'000
Council Housing	3,542	3,359	(183)	(183)
General Fund	18,455	16,987	(1,468)	15

5 Prudential Indicators

5.1 Following the introduction of the Prudential Code for Capital Finance under the Local Government Act 2003, certain year end indicators must be produced for approval by Council. These are set out in **Appendix K** and their basic definitions are as follows:

Affordability: Actual ratio of financing costs to net revenue stream
This is basically total interest payments during the year, expressed as a percentage of the budget requirement.

Prudence: Actual Capital Expenditure
As set out in previous section – the spend incurred during the year excluding capital creditors brought forward.

Actual Capital Financing Requirement
Essentially this is the cumulative value of assets / capital expenditure that has not already been financed from cash resources such as capital receipts, revenue, etc. or covered by monies put aside for debt repayment.

Actual External Debt
In broad terms this is mainly debt outstanding that has been used to support previous years' capital expenditure but some other fairly minor long term liabilities are included.

5.2 The Indicators reflect the basis on which the budget was prepared; the final accounts have also been prepared on the same basis. The Prudential Indicators will be referred onto Council as part of the wider Treasury Management Annual report.

6 Timetable for Completion of Accounts and Associated Matters

6.1 The timetable for completion and consideration of any issues arising as a result of the outturn is as follows, for Cabinet's information:

Monday 21 July	Commencement of audit of Accounts
Tuesday 29 July:	Budget & Performance Panel: briefing on outturn 4 week public inspection period of Accounts ends
Thursday 31 July	Cabinet: consideration of this report 'Public access to Auditor' day
July – August	Quarter 1 Performance Review – to include consideration on services' final outturn as compared with last year's provisional Quarter 4 reporting, where appropriate,
09 September:	Budget and Performance Panel: Quarter 1 report and any further detailed outturn consideration as required
17 September:	Council: referral of any issues as may be required, including carry forward requests and annual Treasury Management report.

24 September	Audit Committee: outcome of audit of accounts
07 October	Cabinet: MTFs / Capital Investment Strategy Update, & reporting of any further matters arising

6.2 It can be seen from the above that various aspects of the outturn will be reported through to Cabinet, Council and Budget and Performance Panel:

- Cabinet will receive high level information in connection with the impact of the outturn on financial monitoring for this year and on future years' projections within the Financial Strategy. It will also provide a basis for Cabinet Members to consider any related specific performance issues if required, through PRTs as appropriate.
- Certain matters such as the Treasury Management Annual Report and Budget Carry Forward requests above £10,000 require Council approval.
- Budget and Performance Panel will consider Cabinet reports and recommendations, and request more detailed information regarding individual service financial performance as appropriate, to hold the Executive (Members and Officers) to account.

7 **OPTIONS AND OPTIONS ANALYSIS**

The City Council has a legal requirement to ensure that its expenditure is fully funded and to produce a Statement of Accounts in accordance with proper accounting practice. In addition, the Prudential Indicators are a statutory requirement linked to the budgetary framework. For these aspects, therefore, there are no alternative options for Cabinet to consider. Members are being asked to endorse certain actions taken by the Head of Financial Services, however. Cabinet should consider whether it has sufficient information to do so or whether it requires any further justification.

The report requests Cabinet to consider a number of revenue budget carry forward matters and capital slippage. The framework for considering these is set out in the report but basically Cabinet may:

- Approve any number of the items / requests, in full or part.
- Refuse any number of the requests and if commitments have already been incurred, require alternative funding options to be identified. Cabinet should note, however, that this may impact on other areas of service delivery.
- Request further information regarding them, if appropriate. Cabinet is asked to bear in mind any work required against the value of the individual bids.

8 **OFFICER PREFERRED OPTION AND JUSTIFICATION**

The recommendations of this report are as currently set out.

9 CONCLUSION

In 2007/08, once again the Council has kept its overall net spending well within budget (before consideration of carry forward requests and slippage) but there are significant variances on certain areas of activity. This again highlights the need to review the financial outturn in context of ongoing service delivery and the MTFs.

<p>RELATIONSHIP TO POLICY FRAMEWORK The Outturn and Statement of Accounts report on all the financial resources generated and/or used by the Council in providing services or undertaking other activities under the Policy Framework.</p>	
<p>CONCLUSION OF IMPACT ASSESSMENT (including Diversity, Human Rights, Community Safety, Sustainability etc) None directly identifiable, due to the high level nature of this report.</p>	
<p>FINANCIAL IMPLICATIONS As set out in the report.</p>	
<p>DEPUTY SECTION 151 OFFICER'S COMMENTS This report forms part of the section 151 officer responsibilities; clearly the outturn is also subject to external audit.</p>	
<p>LEGAL IMPLICATIONS There are no legal implications arising from this report.</p>	
<p>MONITORING OFFICER'S COMMENTS The Monitoring Officer has been consulted and has no further comments to add.</p>	
<p>BACKGROUND PAPERS Financial Regulations, MTFs, LGA 2003</p>	<p>Contact Officer: Nadine Muschamp Telephone: 01524 582117 E-mail: nmuschamp@lancaster.gov.uk</p>

APPENDIX A

Housing Revenue Account (HRA) Outturn 2007/08

For Consideration at Cabinet 31 July 2008

	2007/08 Original Budget £'000	2007/08 Revised Budget £'000	2007/08 Actual £'000	Variances: (Favourable) / Adverse £'000
INCOME				
Dwelling Rents	(10,620,900)	(10,612,500)	(10,713,069)	(100,569)
Non-Dwelling Rents	(152,100)	(196,200)	(266,623)	(70,423)
Charges for Services & Facilities	(1,440,200)	(1,584,500)	(1,676,992)	(92,492)
Contributions towards Expenditure	(7,700)	(7,700)	(7,736)	(36)
Other Sums Directed by the Secretary of State as Income	(165,200)	(165,200)	(165,200)	0
Total Income	(12,386,100)	(12,566,100)	(12,829,621)	(263,521)
EXPENDITURE				
Repairs & Maintenance	3,336,200	3,392,100	3,406,203	14,103
Supervision & Management	3,072,200	3,113,800	3,038,005	(75,795)
Rents, Rates, Taxes & Other Charges	168,700	109,900	108,270	(1,630)
Negative Housing Revenue Account Subsidy Payable	786,500	819,800	819,803	3
Increase in Provision for Bad and Doubtful Debts	75,000	132,200	90,810	(41,390)
Depreciation & Impairment of Fixed Assets	2,285,400	2,268,400	2,304,592	36,192
Debt Management Costs	12,000	12,000	1,000	(11,000)
Total Expenditure	9,736,000	9,848,200	9,768,683	(79,517)
Net Cost of HRA Services	(2,650,100)	(2,717,900)	(3,060,938)	(343,038)
Interest Payable & Similar Charges	879,900	850,900	850,856	(44)
Premiums & Discounts on Debt Rescheduling	159,200	159,200	1,002,102	842,902
Interest & Investment Income	(255,500)	(258,400)	(336,198)	(77,798)
Pensions Interest Costs & Expected Return on Assets	68,000	68,000	35,997	(32,003)
(Surplus) or Deficit for the year on HRA Services	(1,798,500)	(1,898,200)	(1,508,181)	390,019
Adjustments to reverse out any Notional Charges included above	0	0	(843,098)	(843,098)
Other Notional Charges made for Retirement Benefits	0	0	3,303	3,303
HRA contribution to/from Pensions Reserve (re Notional Charges)	(68,000)	(68,000)	0	68,000
Transfer to/from Major Repairs Reserve	(16,600)	(500)	371,788	372,288
Transfer to/from Earmarked Reserves	325,000	223,000	250,102	27,102
Capital Expenditure funded by the Housing Revenue Account	1,558,100	2,152,600	1,767,700	(384,900)
TOTAL (SURPLUS) / DEFICIT FOR THE YEAR	0	408,900	41,613	(367,287)
HRA Balances brought forward at 01 April 2007	(350,025)	(758,381)	(758,381)	0
HRA Balances as at 31 March 2008	(350,025)	(349,481)	(716,768)	(367,287)

NOTE: the above statement has been updated to reflect changes in accounting practice. This has resulted in several large apparent variances (e.g. on premia & discounts), but these are notional and due to presentation only.

Housing Revenue Account Variance Analysis 2007/08
For Consideration by Cabinet 31 July 2008

Activity Area	Variance (Favourable) / Adverse	Reason for variance
Expenditure	£	
Council Housing Administration & Management	(75,800)	Carry Forward requests amounting to £102,700 have been requested in respect of Administration and Management (see other appendices), though other areas have resulted in various relatively minor overspends.
Increase in Provisional for Bad and doubtful debts	(41,400)	Better performance on debt recovery than budgeted. Recovery of bad debts ongoing.
Interest & Investment Income	(77,800)	Additional interest received on HRA Reserve balances, due to better cash flow than anticipated, and also better interest rates achieved.
Major Repairs Reserve (MRR)	372,300	A combination of savings achieved on property schemes and slippage on other schemes resulted in lower spend in the year, and therefore less drawdown was required from the Major Repairs Reserve.
Capital Expenditure funded from Revenue	(384,900)	Lower spend on capital projects due to slippage and savings, mainly offset by reduced call on Major Repairs Reserve as shown above.
Total Variances - Expenditure	(207,600)	
Income		
Rents Dwellings	(100,600)	Mainly due to better performance of voids plus other various changes. Actual voids were £116k and estimated voids levels were £160k.
Rents Non Dwellings (Garages and Other)	(70,400)	Due to better performance of voids. Voids are estimated at 1.5% and actual void levels are closer to 1%.
Total Variances - Income	(171,000)	
Other Miscellaneous Net Variances	11,300	
NET TOTAL	(367,300)	

Note that any variances regarding notional charges have been excluded from the above.

APPENDIX C

GENERAL FUND REVENUE SUMMARY

For Consideration by Cabinet 31 July 2008

	Original Budget £	Revised Budget £	Actuals £	Variance £
Chief Executive				
Democratic Services	2,282,100	2,369,000	2,337,129	(31,871)
Legal and HR	(2,300)	121,300	28,894	(92,406)
Management Team	261,700	1,146,400	938,115	(208,285)
Sub Total	2,541,500	3,636,700	3,304,138	(332,562)
Central Services				
Corporate Strategy	61,400	61,500	60,691	(809)
Financial Services	110,100	1,835,300	3,268,675	1,433,375
Information and Cust. Services	210,300	316,600	354,253	37,653
Revenue Services	1,911,500	1,837,000	1,753,106	(83,894)
Sub Total	2,293,300	4,050,400	5,436,725	1,386,325
Community Services				
City Council (Direct) Services	6,375,300	5,807,700	5,457,987	(349,713)
General Fund Housing	190,100	190,100	190,100	0
Health and Strategic Housing	3,022,000	2,160,000	2,159,111	(889)
Sub Total	9,587,400	8,157,800	7,807,198	(350,602)
Regeneration				
Cultural Services	3,923,800	3,788,500	4,103,439	314,939
Economic Devt and Tourism	1,715,500	2,085,700	1,578,818	(506,882)
Planning Services	2,471,000	1,876,600	1,744,916	(131,684)
Property Services	508,400	158,600	235,182	76,582
Sub Total	8,618,700	7,909,400	7,662,355	(247,045)
Corporate Accounts				
Sub Total	(731,900)	(1,445,300)	(2,357,978)	(912,678)
Sub Total	(731,900)	(1,445,300)	(2,357,978)	(912,678)
Total Budget Requirement	22,309,000	22,309,000	21,852,438	(456,562)
Parish Precepts	270,800	270,800	270,797	(3)
Total Net Expenditure	22,579,800	22,579,800	22,123,235	(456,565)

Note the underspend of approx £456,000 will be transferred to Unallocated balances to balance off the Fund accounts. Note also that the above includes various apparent notional variances due to changes in accounting practice.

APPENDIX D

2007/08 VARIANCE ANALYSIS

For Consideration by Cabinet 31 July 2008

SERVICE / DETAILS	(Favourable) / Adverse		QTR4 PRT £	C/Fwd Request	"C" = Controllable Budget
	£	£			
CORPORATE					
Employee Savings	(123,100)		(184,000)		C
LABGI	(843,900)		87,000		
Direct Revenue Financing	(88,400)				
Reassessment of Provisions & Reserves					
Capital Support Reserve (LABGI & DRF)	944,700				
Modernising Local Government (New)	21,500				C
Project Implementation Reserve	200,000				C
Kellet Road Reserve (New)	9,500				C
Equal Pay Provision (New)	300,000				
Miscellaneous Items	(18,700)				
		401,600			
Management Team & Other Regeneration					
Housing Renewal Team : Car Lease / Conferences / Advertising	(24,100)				C
Modernising Local Government	(21,500)		(22,500)		C
		(45,600)			
Legal & Human Resources					
Gambling Act 2005 : Income	(14,000)		(25,100)		C
Hackney Carriage Licences : Mainly Income	(7,400)				C
HR : Consultancy / Corporate Training / Equality & Diversity	(28,100)		(7,700)	Y	C
Licensing Act 2003 : Income	(41,800)		(41,400)		C
Miscellaneous Licences : Income	(5,300)				C
Searches : Mainly Income	(8,000)		(9,000)		
		(104,600)			
Corporate Strategy					
Communications : Recovery of Staff Costs	11,500				C
		11,500			
Financial Services					
Pensions Increase Act	(23,600)		(20,000)		
Mgmt & Admin : Consultancy/Agency Staffing/Capital Salaries	(28,600)		(30,000)	Y	C
Investment Interest (Net of final contribution to HRA)	(17,000)		(77,000)		
		(69,200)			
Revenue Services					
Benefits M&A : Office Equipment / Court Costs	(24,000)				C
Council Tax M&A : Bailiff Fees / Court Costs	(22,400)		(18,900)		C
		(46,400)			
Information & Customer Services					
Customer Services : Mystery Shopper	(8,000)			Y	C
Software : Various	(66,900)		(69,500)	Y	C
Equipment Maintenance	(12,200)			Y	C
Printing / Copying Equipment	(39,600)				C
		(126,700)			
Health & Strategic Housing					
Cemeteries : Income	20,900		27,100		
Health & Safety Enforcement	(6,200)				C
Homelessness : Priority Needs Order / Net B&B Costs	(10,900)			Y	C
Home Support : Mainly Grant Income	17,700				
Pest Control : Mainly Income	25,500		26,700		C
HMO License Fees	(5,500)		(5,500)		C
Strategic Hsg M & A : Mainly Grants & Admin Chgs	(13,800)		(8,100)		C
		27,700			
CC(D)S					
Amenity Lighting - Routine Maintenance	(5,500)				C
Environmental Enforcement : Mainly Prizes	(6,800)		(5,000)	Y	C
Grounds Maintenance : Employees / Transport / Equip & Tools	(70,300)		(11,000)		C
Highways Partnership	(81,400)		(25,000)		C
Playgrounds : Improvements / Fees & Charges	(9,000)		(12,000)		C
Public Conveniences : Marketgate Recharge	(35,800)		??		
Vehicle Maintenance : R&M / Overtime / Equipment	(21,000)			Y	C
Recycling - Bring Sites & Kerbside Collection : Materials	(9,300)				C
Refuse Collection : Employees / Transport Costs	(58,300)				C
Street Cleansing : Fees & Charges / Materials & Equipment / Services	(10,800)				C
3 Stream Waste : Plastic Sacks / Printing & Stationery	(49,300)		(45,000)	Y	C
Trade Refuse : Materials for Resale / Overtime / Plastic Sacks	(15,300)				C
		(372,800)			

SERVICE / DETAILS	(Favourable) / Adverse		QTR4 PRT £	C/Fwd Request	"C" = Controllable Budget
	£	£			
Economic Development & Tourism					
CARP MTI : Additional Grant Income	(12,800)				
Marketing & Promotion : Advertising	(6,700)			Y	C
Morecambe TIC : Income / Rent / Materials	(14,200)				C
Objective 2 : Grant Income	<u>7,000</u>				
		(26,700)			
Property Services					
Commercial Land & Properties : Income	(18,900)		9,000		C
Repair & Maintenance	16,700				C
Charter Market : Advertising / Market Tolls	(16,100)		(15,000)	Y	C
Lancaster Bus Station : Rent / Cleansing	(22,000)				C
Lancaster Market : Mainly Income	22,700		18,500		C
Municipal Buildings : Energy Costs	35,300		3,400		C
Municipal Buildings : Hire of Premises	(23,100)				
Off Street Car Parks : Reassessment of Fine Income	22,700		(28,000)		
On Street Pay & Display : R&M Sites & Signs	(6,400)				C
Residents On Street Parking : Income	(4,700)		(5,000)		C
Mgmt & Admin : Energy Conservation / Professional Services	<u>(18,600)</u>		(16,600)	Y	C
		(12,400)			
Cultural Services					
Salt Ayre : Electricity / Gas / Income	56,100		26,800		C
Community Pools : Employees / Water / Transport / Income	44,300				C
Dome : Equipment / Net Event Costs / R&M	17,000				C
Groundwork Trust : Grant	(4,400)			Y	
Heysham Mossgate : Professional Fees	(10,000)			Y	C
Leisure Development : Leases / Admin Fees	<u>(10,700)</u>				C
		92,300			
Planning Services					
Building Control Account	(46,800)				
Planning Application Fees	(24,700)				
Land Drainage : R&M	(6,000)		(10,000)		C
Local Development Framework : Professional fees	7,800				C
Luneside Regeneration : Grant Income	(67,700)			Y	C
Middleton Wood : Electricity / R&M	(32,700)		(26,800)	Y	C
Townscape Heritage Initiative : Additional Grant Income	<u>(15,200)</u>				
		(185,300)	(519,600)		
NET REVENUE UNDERSPEND		(456,600)			
	Of which :				
	Controllable	(607,200)			
	Non Controllable	150,600			

GENERAL FUND RESERVES AND PROVISIONS : For Consideration by Cabinet 31 July 2008

EARMARKED RESERVES	GENERAL FUND RESERVES 2007/08			GENERAL FUND RESERVES 2008/09			GENERAL FUND RESERVES 2009/10			GENERAL FUND RESERVES 2010/11			
	BALANCE AT 31/03/07	CONTRIBUTIONS FROM RESERVE	CONTRIBUTIONS TO RESERVE	BALANCE AT 31/03/08	CONTRIBUTIONS FROM RESERVE	CONTRIBUTIONS TO RESERVE	BALANCE AT 31/03/09	CONTRIBUTIONS FROM RESERVE	CONTRIBUTIONS TO RESERVE	BALANCE AT 31/03/10	CONTRIBUTIONS FROM RESERVE	CONTRIBUTIONS TO RESERVE	BALANCE AT 31/03/11
CAPITAL													
Marsh Capital	47,677	(71,310)	843,000	47,677	(259,000)	(259,000)	47,677	(25,000)	47,677	944,690	(25,000)	0	47,677
Capital Support (Storey Institute)	460,000	(71,310)	843,000	1,231,690	(259,000)	(259,000)	972,690	(28,000)	944,690	944,690	(28,000)	0	944,690
	507,677	(142,620)	1,686,000	1,279,367	(518,000)	(518,000)	1,020,367	(53,000)	967,367	944,690	(81,000)	0	982,367
REVENUE													
Priv. Hsg. - Rental Deposit Guarantee	2,000	(165,030)	35,000	2,000	(27,600)	(27,600)	2,000	(14,195)	2,000	2,000	(14,195)	300	2,000
Building Regulations	142,455	(100,553)	20,000	12,405	0	0	(15,195)	0	200	(14,995)	0	0	(14,995)
City Council (Direct) Services	100,553	(15,639)	20,000	35,583	20,000	20,000	55,583	47,134	20,000	75,583	(40,617)	20,000	95,583
Risk Management	31,222	(339,700)	223,000	47,134	(71,100)	(71,100)	47,134	(39,300)	(40,617)	47,134	(40,617)	0	47,134
Emergency Planning	47,134	(59,522)	223,000	151,017	(12,400)	(12,400)	79,917	705,925	3,200	12,060	3,200	0	705,925
Access to Services	490,717	(2,454)	4,000	5,660	4,000	4,000	8,860	16,000	4,000	12,000	16,000	4,000	15,260
Job Evaluation	554,847	(26,000)	200,000	224,000	(24,000)	(24,000)	200,000	100,000	20,785	207,85	100,000	0	20,785
Allocation Improvements	4,914	(73,000)	7,080	224,080	(67,000)	(67,000)	200,000	100,000	20,000	100,000	100,000	0	20,000
HMP Water Feature	4,000	(253,000)	200,000	224,000	(24,000)	(24,000)	200,000	200,000	157,080	157,080	6,898	0	157,080
HMO Registration Fees	20,785	(26,000)	7,080	224,080	(67,000)	(67,000)	200,000	100,000	100,000	100,000	6,898	0	100,000
Insurance	353,000	(52,000)	50,000	100,000	(52,000)	(52,000)	100,000	(52,000)	18,500	47,700	65,400	17,700	100,000
Project Implementation	50,000	(64,800)	50,000	50,000	(52,000)	(52,000)	29,200	(38,000)	27,600	27,600	(38,000)	0	27,600
Concessionary Travel	290,000	(20,419)	22,000	12,588	(15,000)	(15,000)	22,201	(10,000)	22,000	43,588	(10,000)	22,000	43,588
Concessionary Travel	290,000	(20,419)	22,000	12,588	(15,000)	(15,000)	22,201	(10,000)	22,000	43,588	(10,000)	22,000	43,588
Smokefree Legislation	6,898	(20,419)	3,000	21,337	(40,000)	(40,000)	25,205	(81,000)	100,000	119,012	(60,000)	0	59,012
Business Continuity	100,000	(96,986)	250,000	253,012	(253,000)	(253,000)	100,012	(81,000)	100,000	119,012	(60,000)	0	59,012
Every Child Matters	0	(1,269,105)	1,220,588	2,841,605	(755,000)	(755,000)	402,400	(220,300)	220,900	2,500,105	(152,317)	194,900	2,542,688
Homelessness (incl. Supporting People)	0	(1,269,105)	1,220,588	2,841,605	(755,000)	(755,000)	402,400	(220,300)	220,900	2,500,105	(152,317)	194,900	2,542,688
Customer First	0	(1,340,415)	2,063,588	4,120,971	(994,000)	(994,000)	402,400	(248,300)	220,900	3,492,471	(152,317)	194,900	3,535,054
Storey Institute	0	(1,340,415)	2,063,588	4,120,971	(994,000)	(994,000)	402,400	(248,300)	220,900	3,492,471	(152,317)	194,900	3,535,054
Planning Delivery	0	(583,100)	456,561	2,888,366	(887,800)	(887,800)	0	(431,500)	0	1,569,066	(112,500)	0	1,456,566
Business Development	0	(583,100)	456,561	2,888,366	(887,800)	(887,800)	0	(431,500)	0	1,569,066	(112,500)	0	1,456,566
MAINTENANCE / REVENALS													
Open Spaces Committed Sum	312,472	(62,000)	15,649	276,121	(52,000)	(52,000)	224,121	(52,000)	172,121	172,121	(52,000)	0	120,121
Other Committed Sums	183,000	(64,800)	50,000	118,200	(52,000)	(52,000)	65,600	(38,000)	27,600	27,600	(38,000)	0	27,600
Graves Maintenance	22,201	(20,419)	22,000	12,588	(15,000)	(15,000)	22,201	(10,000)	22,000	43,588	(10,000)	22,000	43,588
Car Parks - Plant & Equipment	11,007	(20,419)	3,000	21,337	(40,000)	(40,000)	25,205	(81,000)	100,000	119,012	(60,000)	0	59,012
Cultural & Property Services - Vehicles	18,337	(20,419)	3,000	21,337	(40,000)	(40,000)	25,205	(81,000)	100,000	119,012	(60,000)	0	59,012
Planning (AONB) - Vehicles	20,000	(20,419)	3,000	21,337	(40,000)	(40,000)	25,205	(81,000)	100,000	119,012	(60,000)	0	59,012
SMART Card Replacement	24,000	(20,419)	3,000	21,337	(40,000)	(40,000)	25,205	(81,000)	100,000	119,012	(60,000)	0	59,012
Homeworking / Holdesking Project	0	(20,419)	3,000	21,337	(40,000)	(40,000)	25,205	(81,000)	100,000	119,012	(60,000)	0	59,012
Renewals (General)	100,000	(96,986)	250,000	253,012	(253,000)	(253,000)	100,012	(81,000)	100,000	119,012	(60,000)	0	59,012
Salt Ayre Sports Centre	0	(96,986)	250,000	253,012	(253,000)	(253,000)	100,012	(81,000)	100,000	119,012	(60,000)	0	59,012
Kellett Road	0	(96,986)	250,000	253,012	(253,000)	(253,000)	100,012	(81,000)	100,000	119,012	(60,000)	0	59,012
Total Earmarked (Allocated) Reserves	2,890,122	(1,269,105)	1,220,588	2,841,605	(755,000)	(755,000)	402,400	(220,300)	220,900	2,500,105	(152,317)	194,900	2,542,688
	3,397,799	(1,340,415)	2,063,588	4,120,971	(994,000)	(994,000)	402,400	(248,300)	220,900	3,492,471	(152,317)	194,900	3,535,054
UNALLOCATED BALANCES													
General Fund Revenue Reserve	3,014,905	(83,100)	456,561	2,888,366	(887,800)	(887,800)	2,000,566	(431,500)	0	1,569,066	(112,500)	0	1,456,566
Total Balances (Unallocated)	3,014,905	(583,100)	456,561	2,888,366	(887,800)	(887,800)	2,000,566	(431,500)	0	1,569,066	(112,500)	0	1,456,566
TOTAL RESERVES	6,412,704	(1,832,515)	2,520,149	7,009,337	(1,881,800)	(1,881,800)	402,400	(679,800)	220,900	5,061,537	(264,817)	194,900	4,991,620
PROVISIONS													
Bad Debts	803,682	(464,269)	100,000	439,393	(320,400)	(320,400)	320,400	(320,400)	320,400	439,393	(320,400)	320,400	439,393
Insurance	249,742	(142,198)	138,801	138,801	(250,000)	(250,000)	246,345	(250,000)	250,000	246,345	(250,000)	250,000	246,345
Stock Write Offs	40,456	(13,726)	53,588	26,730	0	0	26,730	0	26,730	26,730	0	0	26,730
Derelict Land Grant (DLG) Clawback	56,932	0	56,932	56,932	0	0	56,932	0	56,932	56,932	0	0	56,932
Vehicles Plant & Machinery	41,400	0	300,000	300,000	0	0	300,000	0	300,000	300,000	0	0	300,000
Equal Pay	41,400	0	300,000	300,000	0	0	300,000	0	300,000	300,000	0	0	300,000
TOTAL PROVISIONS	1,192,192	(620,193)	592,399	1,164,398	(670,400)	(670,400)	570,400	(570,400)	570,400	1,164,398	(570,400)	570,400	1,164,398

SUMMARY OF CONTROLLABLE OVERSPENDS

For Consideration by Cabinet 31 July 2008

SERVICE	DETAILS	OVERSPEND	SERVICE COMMENTS	FINANCE COMMENTS
Corporate Strategy	Communications : Recovery of Staff Costs	£ 11,500	Insufficient work generated to recover staff costs of self-funding post.	Needs reviewing to appraise short/medium term prospects, re viability of staffing levels.
Health & Strategic Hsg	Pest Control : Mainly Income	25,500	Income target over optimistic, based on previous years when higher levels of Pest Control were experienced.	Budget issue - needs reviewing at Revised Estimate stage.
Property Services	Repair & Maintenance	16,700	Emergency Repair works resulted in an overspend, which is only 2.8% of overall budget of £590K.	Unforeseen - could be accepted with no action or deducted from current budget.
	Lancaster Market : Mainly Income	22,700	Reduced number of traders than anticipated.	Budget issue - needs reviewing at Revised Estimate stage.
	Municipal Buildings : (Net) Energy Costs / Income	35,300	Increase in energy costs due to world market forces, and buildings are becoming more inefficient.	Budget issue - needs reviewing at Revised Estimate stage.
Cultural Services	Salt Ayre : Electricity / Gas / Income	56,100	Café income not adjusted for refurbishment closure (£17,200). March 2006 energy bills incorrectly charged to 2007/08.	Further review needed.
	Community Pools : Employees / Water / Transport	44,300	Additional training hours for education swimming and cover of seconded assistant manager. General increase in water charges at all 3 pools, and cost of Coach Hire.	Further review needed.
	Dome : Equipment / Net Event Costs / R&M	17,000	Additional equipment hire for shows - pit barrier, lights/pa, fencing (£6,700). Increased cost of events not covered by additional income (£4,600). Emergency repairs to windows (£6,700)	Further review needed.
Planning Services	Local Development Framework : Professional fees	7,800	External costs attributable to Local Development Framework examination. Part of statutory stage and part of a new system which cannot be estimated with 100% accuracy.	One off - re statutory issue. Accept with no action.
TOTAL		236,900		

APPENDIX F

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	City Council (Direct) Services
BUDGET HEADING	Environmental Enforcement / Prizes
AMOUNT	£4,700

1

What is the request to be spent on?
Improving the cleanliness of the District is a Council objective. Encouraging our young people to take responsibility for their environment is key to ensuring that the Council's approach is sustainable. A competition for schools was launched last year with the incentive of a cash prize for schools who put in place initiatives that would improve the cleanliness of the District.
Why the spend didn't/couldn't occur last year.
In order to fit in with the schools' academic year and the commitments therein the competition was launched but has yet to be completed. Response to the competition was poor but one excellent entry was received and officers are now working with the school so that their ideas can be implemented. Prize money will not be paid until the initiative has been in place for a period of several months - although the school has asked if they can receive some prize money upfront to cover some of the expenses they will incur - printing litter posters etc. It is hoped that by publicising this entry we would then be able to hold another competition later on in this financial year - using the remainder of the money carried forward.
The reasons why we are committed to still doing this work.
See above.
Why we can't use this year's budget allocation.
There is no budget allocation this year.
What the implications for service delivery will be if the carry forward is not approved.
It will not be possible to take forward this initiative.
When the spend needs to be incurred.
2008/9
Financial Services Comments
The underspend on the Prizes budget within Environmental Enforcement in 2007/08 is £4,700 and was identified as a potential area for carry forward within the PRT process. This request is to carry forward the full value of that underspend.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	City Council (Direct) Services
BUDGET HEADING	Three Stream Waste
AMOUNT	£18,100

2

What is the request to be spent on?

Recycling Centres for Communal accommodation across the district where the standard recycling system (2 bins and 3 boxes) is not appropriate. It accords with the Councils Priority to make our District a cleaner and healthier place by reducing waste in the District by recycling and reuse

Why the spend didn't/couldn't occur last year.

The order was placed before the year end and delivery was guaranteed by the supplier to be before the 31st March 2008. The supplier failed to deliver by the agreed date.

The reasons why we are committed to still doing this work.

The order has been placed and the equipment is an important component in delivering recycling facilities to as many residents as possible.

Why we can't use this year's budget allocation.

This years budget is committed to the delivery of Phase VI of the recycling strategy and the maintenance of the Phases already implemented.

What the implications for service delivery will be if the carry forward is not approved.

Recycling in the district will not be maximised.

When the spend needs to be incurred.

The recycling centres have been delivered.

Financial Services Comments

Underspends totalling £33K on the purchase of refuse sacks and printing & stationery budgets were identified as sources of funding before placing the order. It became apparent that the supplier could not deliver by the agreed date and subsequently the virement request was withdrawn. This was identified as part of the PRT process.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	City Council (Direct) Services
BUDGET HEADING	Vehicle Maintenance
AMOUNT	£7,200

3

What is the request to be spent on?
Repairs to the roof of the Vehicle Maintenance Workshop. The roof was in a poor state of repair with water pouring in every time it rained resulting in a Health & Safety Hazard. Water was poring onto electric installations below. The spend as already been incurred.
Why the spend didn't/couldn't occur last year.
The order was placed late in the year and adverse weather conditions resulted in the work not being completed before the year end.
The reasons why we are committed to still doing this work.
The work is now complete.
Why we can't use this year's budget allocation.
The Vehicle Maintenance Depot is in a poor state of repair. The building is leased and the City Council is responsible for the maintenance of the building.
What the implications for service delivery will be if the carry forward is not approved.
The budget for the full year is £10,300. If this request is not granted the budget remaining for the rest of the year would be £3,000. An inadequate sum considering the state of the building. VMU maintains the Vehicle Fleet of the Council. It is essential if the fleet is to be kept running that the building is adequately maintained.
When the spend needs to be incurred.
The work is completed.
Financial Services Comments
The underspend on this budget heading within 2007/08 is £11,400 and as stated above the works have already taken place. By not approving the carry forward request would result in limited funding for the remainder of the financial year.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	City Council (Direct) Services
BUDGET HEADING	White Lund Depot
AMOUNT	£4,500

4

What is the request to be spent on?

A fuel tank for the storage of red diesel. Following a fire risk assessment in Jan 2007 it was identified that the existing tank did not comply with current regulations.

Why the spend didn't/couldn't occur last year.

The order was placed before the year end and delivery was guaranteed by the supplier to be before the 31st March 2008. The supplier failed to deliver by the agreed date.

The reasons why we are committed to still doing this work.

The order has been placed and as stated previously the current tank does not comply with current regulations.

Why we can't use this year's budget allocation.

This years revenue budget is needed to maintain and improve the facilities of the depot. This includes replacement of a length of the perimeter fence, refurbishing the gatehouse and replacement of the vehicle washing facilities.

What the implications for service delivery will be if the carry forward is not approved.

The current tank does not comply with current regulations. A inspection by the Fire Authorities could result in a order being issued stopping the use of the tank.

When the spend needs to be incurred.

The order is currently on hold. If this request is approved the spend will be immediate.

Financial Services Comments

The underspend on this budget heading within 2007/08 is £4,600 and as stated the order for the tank has already been placed. By not approving the carry forward request would result in limited funding for the remainder of the financial year.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Cultural
BUDGET HEADING	Happy Mount Park
AMOUNT	£1,000

5

What is the request to be spent on?
Towards far moor changing room refurbishment and Happy Mount Park Toilet floodlight replacement.
Why the spend didn't/couldn't occur last year.
Toilet block currently under refurbishment.
The reasons why we are committed to still doing this work.
Health and Safety issues to paths not being lit as the old lighting has been removed.
Why we can't use this year's budget allocation.
This would mean that works planned for this year such as replacement of electric supply to former gardeners building could not take place.
What the implications for service delivery will be if the carry forward is not approved.
n/a
When the spend needs to be incurred.
During the current financial year.
Financial Services Comments
The cost centre in total has an overspend of £300. This is attributable to an increase in water charges. The R&M budget of £1,000 was unspent in 2007/08 and this is the element they are requesting to carry forward.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Cultural
BUDGET HEADING	Management & Admin : Training
AMOUNT	£500

6

What is the request to be spent on?
First Aid and Self defence training for staff at the Dome.
Why the spend didn't/couldn't occur last year.
The training was deferred at the last minute as the trainer went off sick.
The reasons why we are committed to still doing this work.
A commitment by Council to Health & Safety of staff / customers.
Why we can't use this year's budget allocation.
After completion of staff EDPA's this years training budget has been fully allocated.
What the implications for service delivery will be if the carry forward is not approved.
This years training budget will be overspent
When the spend needs to be incurred.
The training has since been completed.
Financial Services Comments
The training has been already been completed and charged against the 2008/09 allocation of £13,500. It is unclear whether other training could be deferred to absorb this cost. The underspend of on training in 2007/08 was £700.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Cultural
BUDGET HEADING	Groundwork Trust : Grant
AMOUNT	£4,400

7

What is the request to be spent on?
Payment to Groundwork North West for the delivery of play/public realm improvements/youth provision.
Why the spend didn't/couldn't occur last year.
This was due to an issue with their Service Level Agreement and a change to the way in which we will be working with them. This resulted in some planned work to be suspended.
The reasons why we are committed to still doing this work.
A commitment from the Council to continue to support Groundwork North West.
Why we can't use this year's budget allocation.
This will be on top of this year's allocation and will be used for additional projects linked back to discussions towards the end of 2007/08.
What the implications for service delivery will be if the carry forward is not approved.
Reduction in service and loss of potential match funding and a number of local community groups/organisations not supported.
When the spend needs to be incurred.
During 2008/09.
Financial Services Comments
There is a possibility that there will be an additional invoice due for work carried out relating to Qtr4 2007/08. Due to a change in the way this grant is treated (from SLA to invoicing for Core Costs on a quarterly basis) Groundwork Trust will not at this moment confirm whether or not they will be charging for this element of work. The treatment of this has been misinterpreted by the Service as this should have been charged into 2007/08 as a creditor. Should this not be carried forward other areas of work planned for 2008/09 will have to be cancelled.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Cultural
BUDGET HEADING	Heysham Mossgate
AMOUNT	£10,000

8

What is the request to be spent on?
Heysham Mossgate Development – professional fees (architect, Quantity surveyor, etc)
Why the spend didn't/couldn't occur last year.
Project carrying over into 2008/2009
The reasons why we are committed to still doing this work.
Cabinet approval to provide officer support to the project.
Why we can't use this year's budget allocation.
100% external funding, via a grant from Lancashire County Development Ltd (LCDL)
What the implications for service delivery will be if the carry forward is not approved.
Loss of grant.
When the spend needs to be incurred.
During the current financial year.
Financial Services Comments
The budget of £10,000 was unspent in 2007/08, and will need to be carried forward in order to avoid the loss of grant funding from Lancashire County Developer Ltd.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Cultural
BUDGET HEADING	Recreation Grounds
AMOUNT	£1,100

9

What is the request to be spent on?
Refurbishment of porta cabin changing facilities.
Why the spend didn't/couldn't occur last year.
Decisions to re-open the grass pitches for 2008/09 season could only be made at the end of the 2007/08 football season.
The reasons why we are committed to still doing this work.
Shortage of football pitches in the area.
Why we can't use this year's budget allocation.
This money is required for other facilities.
What the implications for service delivery will be if the carry forward is not approved.
Changing facilities will become in a poor state of repair.
When the spend needs to be incurred.
During the current financial year.
Financial Services Comments
The cost centre has a total underspend of £5,000 and can accommodate this request from within the R&I underspend as requested.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Economic Development & Tourism
BUDGET HEADING	Marketing & Promotion : Miscellaneous Advertising
AMOUNT	£5,300

10

What is the request to be spent on?

The carry forward request relates to an underspend on the Miscellaneous Advertising budget in 2007/08 and is to be spent on:

- i) Distribution costs (£2,000) for a new edition of the Lancaster District Business Directory which needs to be distributed to all businesses within the District which have an entry in the Directory
- (ii) The balance (£3,347) as a contribution to the cost of an ICT server for Storey Creative Industries Centre (estimated cost approx £4,800, balance to come from a separate carry forward request under a Property Services code)

Why the spend didn't/couldn't occur last year.

The underspend occurred as a result of two factors:

- i) Staffing changes led to the Business Development Team not having access to Marketing Officer time in the final quarter of the year. As a consequence, the Service's Marketing Plan for 2007/08 could not be fully implemented - the Spring edition of Business News and proposed press advertising for the Business Development Scheme and property register budgeted in total at £3,700 were both shelved.
- ii) The spend on Business Directory distribution had been budgeted in the Service's Marketing Plan for 2007/08 based on the initial projected publication date indicated by the Directory's publishers of January 2008. In spite of the Service meeting its commitments relating to the Directory broadly on time, the timescale for production has slipped into 2008/09.

The reasons why we are committed to still doing this work.

Business Directory - We are contractually obliged to work with the publishers in producing the Directory and have previously indicated to businesses submitting information for inclusion in the Directory that they will receive a free copy upon publication, as is normal practice.

Storey CIC ICT Server – this is an essential requirement for Storey CIC to offer a full ICT service for tenants of the building, but cannot be funded from the main capital project.

Why we can't use this year's budget allocation.

The funds available for economic development marketing in 2008/09 are significantly lower than previous years following the end of the EDZ Marketing programme and ERDF funding. This year's budget allocation will only allow for a more restricted range of marketing activity which would become even more constrained if the Directory distribution costs need to be met from it.

What the implications for service delivery will be if the carry forward is not approved.

Business directory distribution - As a significant proportion of the budget is already committed to Storey marketing, the impact would fall most heavily on local marketing of business support services at a time when we are launching a new business grant scheme. This could affect both take-up of the new scheme and achievement of enquiry target performance indicators.

Storey CIC ICT Server – The cost will have to be borne by Storey CIC as an additional, unbudgeted item in their year 1 business plan and this will have an adverse effect on the centre's initial viability.

When the spend needs to be incurred.

It is anticipated that the business directory distribution spend will need to be incurred in Quarter 2 2008/09. The server would be purchased December 2008.

Financial Services Comments

The advertising budget was underspent by £5,300 in 2007/08, and can therefore accommodate this carry forward request.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Finance
BUDGET HEADING	Services -Agency Staffing / Consultancy
AMOUNT	£13,60

11

What is the request to be spent on?
Specific consultancy advice on the Council's tax arrangements, and funding for a review of the internal recharging mechanism for the 2009/10 budget process.
Why the spend didn't/couldn't occur last year.
Other work priorities, such as the implementation of Authority Financials and Job Evaluation, have meant that this work has been delayed.
The reasons why we are committed to still doing this work.
A comprehensive review of the Council's tax arrangements has not been undertaken for over 10 years, and a recent audit of this area only provided "limited" assurance. In addition, the Council's internal recharging mechanism has also not been reviewed for over 5 years.
Why we can't use this year's budget allocation.
The budget in the current year is already allocated to pay for temporary staffing within exchequer and to provide cover for staff currently seconded to other projects such as Job Evaluation and Authority Financials.
What the implications for service delivery will be if the carry forward is not approved.
The work in relation to the tax arrangements would be limited and therefore the level of assurance is unlikely to improve. Improvements would not be made to the internal recharging mechanism which are intended to make it more transparent, meaningful and accurate.
When the spend needs to be incurred.
From September 2008 onwards.
Financial Services Comments
The underspend of this budget was £13,600 in 2007/08.

2007/08 REQUESTS FOR CARRY FORWARD

12

SERVICE	Information & Customer Services
BUDGET HEADING	Electronic Document Management Workflow
AMOUNT	£900

What is the request to be spent on?

Implementing the new corporate EDMS system. The system has so far been implemented in Revenues, Council Housing, Planning and part of Finance (creditors). The further roll out of the project is currently being defined under LAMP principles.

Why the spend didn't/couldn't occur last year.

The system went live last year in certain services such as Revenues and Council Housing but the implementation was somewhat later than scheduled therefore some savings were accrued.

The reasons why we are committed to still doing this work.

The implementation of the electronic document management of records corporately introduces numerous efficiencies and will facilitate corporate priorities such as the accommodation changes moving staff into the two town halls and enabling disposal of Euston Rd, Palatine Hall etc.

Why we can't use this year's budget allocation.

This year's budget allocation will be fully assigned to maintaining the new corporate EDMS system Anite@work

What the implications for service delivery will be if the carry forward is not approved.

Further delays may occur in the full corporate implementation of EDMS.

When the spend needs to be incurred.

December 2008

Financial Services Comments

There was an underspend in 2007/08 of £9,446 against the budget allocation of £18,400.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Information & Customer Services
BUDGET HEADING	Equipment Maintenance -Updates
AMOUNT	£10,100

13

What is the request to be spent on?

Equipment to control and report on access to the internet via the corporate network – there have been difficulties in the past couple of years due to volumes of internet traffic, both personal and business which are using the same ‘pipe’. The Council has lacked the appropriate tools to control, limit and report on personal usage – all sites are accessible to all individuals or none. This product enables specific individuals to access certain sites -.e.g. staff who need to review musician’s sites for Cultural Services could be given access but most staff would not be able to access these sites. Reporting on an individual’s access is also possible.

Why the spend didn’t/couldn’t occur last year.

It has taken some time to identify and fully evaluate the most appropriate product.

The reasons why we are committed to still doing this work.

There are an increasing number of business uses for the internet e.g. Escendancy, the Committee Admin system, ESD Toolkit, etc. To enable business users to be able to work efficiency personal traffic needs to be managed.

There is also an increasing number of requests from service heads for detailed information about sites being accessed by their staff.

Why we can’t use this year’s budget allocation.

There is no equivalent funding in this year’s budget allocation as it is committed to server and router replacements. The opportunity arises because I&CS were able to recharge a proportion of 2007/2008 server spent to a nationally funded project.

What the implications for service delivery will be if the carry forward is not approved.

There will be no information or control over internet usage and growth will continue causing difficulties for business users of the internet. To increase the size of the existing pipe would cost approx £6k per annum and could not be justified given that I&CS believe a large proportion of the traffic to be personal.

When the spend needs to be incurred.

June 2008 so that benefits can be gained immediately

Financial Services Comments

There is an underspend in 2007/08 of £12,217 against a budget allocation of £25,100.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Information & Customer Services
BUDGET HEADING	Services -Mystery Shopping
AMOUNT	£3,500

14

What is the request to be spent on?
The Society of IT Managers (Socitm) provides a national benchmarking service which enables Councils across the country to compare themselves on a level playing field in a number of value for money and quality indicators such as costs of procuring and supporting desktop devices, telephony costs, customer satisfaction etc. Under our performance management framework each service needs to be demonstrating how well it compares with equivalent services and the quarter 2 PRT meeting authorised this expenditure.
Why the spend didn't/couldn't occur last year.
Between the decision being taken at the PRT meeting and the end of March Socitm did not have a national survey scheduled.
The reasons why we are committed to still doing this work.
Under our performance management framework each service needs to be demonstrating how well it compares with equivalent services and the quarter 2 PRT meeting authorised this expenditure.
Why we can't use this year's budget allocation.
There is no equivalent funding available in this year's budget allocation as it is committed to progressing the consultation work and customer surveys for Customer Services
What the implications for service delivery will be if the carry forward is not approved.
Consultation work planning within customer services will have to be curtailed adversely affecting the Access to Services project and the implementation of the national Customer Services standards developed by the Contact council as part of the national Service Transformation agenda
When the spend needs to be incurred.
June 2008
Financial Services Comments
There is an underspend in 2007/08 of £8,000 against a budget allocation of £18,000.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Information & Customer Services
BUDGET HEADING	Software -Anite Task
AMOUNT	£13,000

15

What is the request to be spent on?

This spend relates to a possible liability for maintenance of the old Orchard software for extending the use of the Housing system.

Why the spend didn't/couldn't occur last year.

We have not been able to agree a final figure with the software house as to the amount of monies to be paid to them to There is a request outstanding with the software house.

The reasons why we are committed to still doing this work.

The software house are entitled to claim some maintenance for maintaining the system in 2007/2008.

Why we can't use this year's budget allocation.

There is no budget allocation for this work in 2008/2009 as only the new Anite system is budgeted for.

What the implications for service delivery will be if the carry forward is not approved.

There are no direct service delivery implications but the Council may be liable to pay for the support received in 2007/2008.

When the spend needs to be incurred.

September 2008.

Financial Services Comments

There is an underspend of £22,609 in 2007/08 against a budget allocation of £51,400. The £13,000 is currently an estimate as the actual figure has not yet been agreed – any change to this figure would be reported as part of the 2008/09 PRT process and updated accordingly.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Information & Customer Services
BUDGET HEADING	Software -CRM system
AMOUNT	£2,700

16

What is the request to be spent on?
Additional work needed to upgrade the Customer Relationship Management system to support Knowledge Management.
Why the spend didn't/couldn't occur last year.
Delays have been caused by software difficulties at the supplier end resulting in the software being too unstable to be installed in our live environment.
The reasons why we are committed to still doing this work.
The work forms part of the 50 Forward or Linkage project which we are delivering with our partners Age Concern, 50 Forward and Lancaster District Older Peoples' Partnership
Why we can't use this year's budget allocation.
There is no equivalent funding in this year's budget allocation as it is a one off exercise.
What the implications for service delivery will be if the carry forward is not approved.
The 50 Forward project to which we are committed with Age Concern and other partners cannot be completed. The main funding was provided by the Department of Work and Pensions.
When the spend needs to be incurred.
June 2008.
Financial Services Comments
There is an underspend of £2,700 in 2007/08 against the budget allocation of £40,800.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Information & Customer Services
BUDGET HEADING	Software - BACS
AMOUNT	£34,100

17

What is the request to be spent on?

BACS files for both payments (e.g. Creditors) and collections (e.g. Council Tax, NDR) are sent via software which resides on a stand alone PC situated in Financial Services. The carry forward request relates to a more corporate approach to BACS processing allowing a networked version of the software, accessible by services generating BACS files. This will improve file security and the dependencies services have on staff within Financial Services for the transmission and retrieval of information.

Why the spend didn't/couldn't occur last year.

Staff shortages in both Finance and ICS delayed this project.

The reasons why we are committed to still doing this work.

This will increase financial security (moving the work to the more secure network) and decrease other service's reliance upon Financial Services to process their payments for them thus introducing business efficiencies.

Why we can't use this year's budget allocation.

There is no specific budget allocation for this work in 2008/2009. The 2008/09 budget allocation of £27,00 is committed for the on-going maintenance and transaction based costs.

What the implications for service delivery will be if the carry forward is not approved.

Staff in Financial Services will need to continue processing all BACS files

When the spend needs to be incurred.

December 2008

Financial Services Comments

There is an underspend in 2007/08 of £3,104 against an allocated budget of £4,000.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Information & Customer Services
BUDGET HEADING	Software - Puma
AMOUNT	£9,000

18

What is the request to be spent on?
The upgrade to the PUMA (mileage payments system) is a two stage process. The first stage was completed prior to the 31 st March which included the ability to file year end returns with the Inland Revenue electronically. The second stage which has still to be implemented is to allow users to submit claim forms electronically via their own PCs rather than the existing paper returns. It will also allow the payment timescale to be shortened by one month.
Why the spend didn't/couldn't occur last year.
Staff shortages in both Finance and I&CS have delayed this project.
The reasons why we are committed to still doing this work.
The work will introduce further efficiencies in processing mileage payments and shorten timescales thus reducing Finance time spent dealing with queries for claims which are being processed
Why we can't use this year's budget allocation.
There is no budget allocation for this work in 2008/09. The £600 budget allocation in 2008/09 is for the on-going maintenance/annual rental charge.
What the implications for service delivery will be if the carry forward is not approved.
Mileage payments will be processed on paper which is slower, more inefficient use of Finance time and more error prone.
When the spend needs to be incurred.
December 2008
Financial Services Comments
There is an underspend in 2008/09 of £9,00 against a budget allocation of £18,00.

2007/08 REQUESTS FOR CARRY FORWARD

19

SERVICE	Health and Strategic Housing
BUDGET HEADING	Homeless Priority Need Order
AMOUNT	£8,000

What is the request to be spent on?

£8,000 on the establishment of a Sanctuary Scheme for the victims of domestic violence.

Why the spend didn't/couldn't occur last year.

The full implementation of the Sanctuary scheme was delayed due to staffing shortages and time constraints.

The reasons why we are committed to still doing this work.

The Sanctuary scheme was recommended by the homeless task group and is an agreed service business plan priority and is an action in the domestic violence strategy.

Why we can't use this year's budget allocation.

The ODPA allocation for 08/09 is already allocated to other priority areas of work within the agreed service business plan.

What the implications for service delivery will be if the carry forward is not approved.

The commitment made by the service to establish a sanctuary scheme, as fully endorsed by the homeless task group, will not come to fruition.

Furthermore, a considerable amount of preparatory work has already been undertaken in conjunction with partner agencies. There is, therefore, a clear expectation that the scheme will be implemented in 2008/09 and the Council will attract a good deal of criticism if the scheme fails at this stage. Finally, the scheme is of priority status within the service business plan and it is essential that the funding be carried forward.

When the spend needs to be incurred.

The spend needs to be incurred prior to the end of the 08/09 financial year.

Financial Services Comments

There is an underspend against the Priority Needs Order budget in 2007/08 of £8,2267 against a budget of £40,500.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Legal and HR
BUDGET HEADING	Equality and Diversity
AMOUNT	£4,200

20

What is the request to be spent on?
Training to support the achievement of Level 2 of the Equality Standard for Local Government.
Why the spend didn't/couldn't occur last year.
The Chief Executive, in consultation with elected members, decided to defer the work on achieving Level 2 from 2007/08 because of the need to prioritise the Fair Pay work within H.R
The reasons why we are committed to still doing this work.
Achievement of Level 2 by Mch 2009 is a key in the Corporate Plan.
Why we can't use this year's budget allocation.
There is no budget allocation under this heading for 2008/09.
What the implications for service delivery will be if the carry forward is not approved.
It may not be possible to achieve Level 2.
When the spend needs to be incurred.
During 2008/09.
Financial Services Comments
There was an underspend of £4,216 in 2007/08 against a budget allocation of £5,000.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Planning Services
BUDGET HEADING	Luneside East – Cost of holding asset
AMOUNT	£67,700

21

What is the request to be spent on?
Development facilitation for the Luneside East regeneration in Lancaster.
Why the spend didn't/couldn't occur last year.
Refiling issue – not all the budget has been required in 2007/08 due to the fact that some of the costs have been claimed from external funders to release their funding but the overall budget for the project is still require and so is the original LCC contribution.
The reasons why we are committed to still doing this work.
The costs of the project are still applicable but have not yet been incurred therefore the budget is now required in 2008/09.
Why we can't use this year's budget allocation.
A delay to the project has meant that the costs will not be incurred until 2008/09.
What the implications for service delivery will be if the carry forward is not approved.
A short fall in budget will occur.
When the spend needs to be incurred.
Throughout the 2008/09 financial year.
Financial Services Comments
It would seem prudent to carry any in year savings forward. As the costs saved in 2007/08 by LCC of £67,700 will still be incurred to support the projects original costs but at a later date than expected.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Planning Services
BUDGET HEADING	Middleton Wood-Shell ICI Site
AMOUNT	£5,000

22

What is the request to be spent on?

To allow minimum level of maintenance. To develop a long term plan for the site with the benefit of EA survey work.

Why the spend didn't/couldn't occur last year.

Great Crested Newts restricting works. Awaiting survey work from Environment Agency to inform plan for future of site.

The reasons why we are committed to still doing this work.

Contract with consultant and sub-contractor for aftercare/maintenance due to complete March 2009.

Why we can't use this year's budget allocation.

Due to the inability to carry out works until the issue of Great Crested Newts is resolved.

What the implications for service delivery will be if the carry forward is not approved.

Essential maintenance/works must be carried out.

When the spend needs to be incurred.

During 2008/09.

Financial Services Comments

In 2007/08 there is an underspend of £5,984.95 on this budget, therefore the carry forward request can be accommodate. Not approving the carry forward request would result in limited funding being available for the required maintenance work at Middleton Wood in 2008/09.

2007/08 REQUESTS FOR CARRY FORWARD

23

SERVICE	Property Services/ Economic Development & Tourism
BUDGET HEADING	Storey Institute
AMOUNT	£7,000

What is the request to be spent on?

The carry forward relates to income received from rental of space in Storey Institute to a former tenant (Oxford Archaeology) who remained in occupation for longer than anticipated prior to closure of the building, due to a delayed start in construction work. It is proposed that it is carried forward to 2008/09 to fund two items:

- 1) To offset a projected £4,000 reduction in rental income which was expected to be received in 2008/09 from the letting of the "Old Folly" premises to Luneside Studios. Cabinet had agreed (June 2007) that this income should be ring-fenced available to support Storey CIC's pre-opening revenue costs. However, subsequent negotiations with Luneside Studios led to their rental being reduced to allow for unanticipated fitting-out costs, including the installation of new heating system.
- 2) To meet the cost of a telephony switchboard (estimated cost £1,500) and contribute the balance (£1,500) towards purchase of an ICT server. These are essential items for management of the building which are not funded from within the main capital project.

Why the spend didn't/couldn't occur last year.

Not applicable – this is additional income that occurred last year and is now required to meet costs arising in the new financial year.

The reasons why we are committed to still doing this work.

With regard to item (1), the Council is committed to supporting the pre-opening costs for Storey CIC at a specified level through a signed Service Level Agreement.

With regard to item (2), this is an essential requirement for Storey CIC to offer a full telephony/IT service for tenants of the building. *(Note: it is proposed that the balance of cost for the server will come from a separate carry forward request from the economic development service budget)*

Why we can't use this year's budget allocation.

The shortfall for item (1) arises because of the reduction in rental income from Luneside Studios. No budget has been allocated for item (2) and this cost arises in 2008/09.

What the implications for service delivery will be if the carry forward is not approved.

If the carry forward is not approved it will leave a £4,000 deficit in the Economic Development Service budget which will have to be met from reductions in expenditure across a number of budget headings. The cost of the switchboard and ICT server will have to be borne by Storey CIC and this will have an adverse impact on their year 1 business plan, which is already very challenging. It will therefore increase the risk that the project runs into financial difficulty in its first year.

When the spend needs to be incurred.

December 2008

Financial Services Comments

The actual cost centre had a deficit of £200 at the end of the year due to increased employee costs and energy & water costs, which were absorbed by this windfall income.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Property Services
BUDGET HEADING	Energy conservation
AMOUNT	£9,300

24

What is the request to be spent on?
Energy Saving innovation projects, i.e. powerperfector voltage reducer.
Why the spend didn't/couldn't occur last year.
A detailed analysis of the system was required to assess its suitability, cost effectiveness, pay back time and reductions in carbon emissions. The analysis examines how the system would affect the Combined Heat and Power system at Salt Ayre Sports Centre and electrical power supply at Lancaster Town Hall. Information initially provided was proved to be incorrect and a further review was required which prevented the works taking place within the financial year.
The reasons why we are committed to still doing this work.
Energy savings within operational buildings to reduce Carbon Footprint. One key performance indicator is for LCC to reduce CO ₂ emissions.
Why we can't use this year's budget allocation.
LCC are committed to reducing its carbon footprint. New innovations are being examined by the Climate Change Working Group and Carbon Trust. The Carbon Trust is due to complete an energy survey with operational buildings. Resources are required to finance energy projects identified.
What the implications for service delivery will be if the carry forward is not approved.
Key performance indicators will not be met, carbon reductions and energy savings will not be made.
When the spend needs to be incurred.
During the current financial year.
Financial Services Comments
The £9,00 requested is the balance unspent on the energy conservation budget; this includes £6,100 previously carried forward from 06/07

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Property Services
BUDGET HEADING	Charter Market – Market Tolls
AMOUNT	£9,300

25

What is the request to be spent on?

The Charter Market is becoming far more popular with traders and customers alike. Footfall in Lancaster city centre is increasing on market days in particular to the benefit of the whole centre. However, complaints are being received from other businesses and the Chamber of Trade that the format of the Market is very untidy and should be improved.

To improve the Market, consideration needs to be given to improving/providing stalls so that a more aesthetic appearance can be achieved, thereby making the market even more popular with the potential for further income. It is suggested that the additional income is available in an account for the future development of the market in a similar manner as an “invest to save” situation.

Why the spend didn't/couldn't occur last year.

The spend resulted from increased trader attendance during the year and the success of the market has in itself resulted in the complaints now being received. It had been anticipated that the markets Committee would discuss proposals within the last financial year but the meeting was eventually postponed.

The reasons why we are committed to still doing this work.

The market will continue to develop throughout the coming year but the lack of funds could lead to further complaints and therefore the current success could be reversed.

Why we can't use this year's budget allocation.

There is no current budget allocated for this proposal.

What the implications for service delivery will be if the carry forward is not approved.

The lack of funds could lead to further complaints and therefore the current success could be reversed.

When the spend needs to be incurred.

Throughout the financial year.

Financial Services Comments

The £9,00 requested is the full amount of additional income received. This would normally come under the 6% windfall carry forward rule, however it is requested that this be waived to allow the full carry forward.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	Property Services
BUDGET HEADING	Property Services Management and Admin.
AMOUNT	£16,900

26

What is the request to be spent on?

The carry forward relates mainly to salary savings from the Principal Valuer's Post (reduced from full-time to 4 days a week) and Valuer's Post (reduced from full-time to 9 days out of 10).

The workload of the Service has increased considerably with several major schemes affecting property that are ongoing e.g. Lancaster Canal Corridor, Morecambe Promenade Development, Storey Institute, Luneside East, Morecambe Football club etc. In addition the Council's Corporate Priorities require the sale of property to produce capital receipts.

To enable the workload to be met, it is likely that it will need a mix of specialist consultant advice on items such as the Canal Corridor scheme, and additional "hands on" estate surveyor work to undertake the general income producing work of the service. It is proposed that this carry forward amount could be utilised with other incoming fees in future years to allow either the appointment of staff for a fixed term or the outsourcing of work as required on individual cases.

The monies will continue to be spent on services which will be bought in to cover the work that the Service undertakes.

Why the spend didn't/couldn't occur last year.

The fees and general income do depend on the activity of the Service at any one time. Income is receivable on various transactions e.g. sales, lease renewals etc, whilst fee income is also available from the developers to cover costs on work done towards schemes such as the Canal Corridor scheme. The timing and amounts of income are not always capable of planning, and can often be a "windfall".

In addition it was foreseen that there was a need for additional resources during current and future years, and the ability of carrying forward funds was identified as a way of funding such resources.

The reasons why we are committed to still doing this work.

The workload of the Service will continue for as long as the council owns property and utilises that property to produce both revenue and capital income to assist in its overall functions. At present the resources available do not match the workload identified.

Why we can't use this year's budget allocation.

To achieve the workload the current year's allocation for staff/consultant advice is insufficient.

What the implications for service delivery will be if the carry forward is not approved.

If sufficient funding is unavailable, then the ability to undertake all identified work is at risk. This will result in, for example, insufficient capital receipts being obtained to undertake the approved capital programme.

When the spend needs to be incurred.

The spend needs to be incurred throughout the financial year.

Financial Services Comments

The amount requested of £16,900 is the balance of the underspend on the salaries budget. The amount attributable to the valuers change in hours amounts to £11,100 (inclusive of on-costs).

2007/08 REQUESTS FOR CARRY FORWARD

27

SERVICE	COUNCIL HOUSING
BUDGET HEADING	GROUNDS MAINTENANCE (OTHER)
AMOUNT	£9,800

What is the request to be spent on?
Assisted garden maintenance scheme
Why the spend didn't/couldn't occur last year.
Charged incorrectly to general repairs and maintenance
The reasons why we are committed to still doing this work.
Approved scheme
Why we can't use this year's budget allocation.
Budget will be used but insufficient funds to meet demand
What the implications for service delivery will be if the carry forward is not approved.
Scheme may have to scaled down. Environmental impact on estates
When the spend needs to be incurred.
Throughout 2008/9
Financial Services Comments
The carry forward can be funded from the under spend on this budget in 2007/08 of £9,896.48.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	MARKETING
AMOUNT	£3,200

28

What is the request to be spent on?

Marketing of allocations scheme.

Why the spend didn't/couldn't occur last year.

Still awaiting confirmation from Government Office that there is no requirement to introduce choice based lettings. Unable to proceed with revising allocations scheme until decision is made.

The reasons why we are committed to still doing this work.

Revising allocations scheme is a high priority within the 2008/09 service business plan. Any new scheme will require the production of new publicity material and information booklet.

Why we can't use this year's budget allocation.

Allocated for other priorities.

What the implications for service delivery will be if the carry forward is not approved.

Will be unable to progress business plan priority task and will have to retain existing allocations scheme which is no longer fit for purpose.

When the spend needs to be incurred.

Final quarter 2008/09.

Financial Services Comments

The underspend in 2007/08 was £3,291.02. The carry forward request can be accommodated within this.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	PRINTING & STATIONERY
AMOUNT	£2,500

29

What is the request to be spent on?
TSA accreditation (if approved please re designate carry forward as TSA Accreditation, not Printing & Stationery).
Why the spend didn't/couldn't occur last year.
Revised due date following delayed preparation.
The reasons why we are committed to still doing this work.
Contractual liability with Lancashire County Council for the provision of Telecare services.
Why we can't use this year's budget allocation.
No budget provision.
What the implications for service delivery will be if the carry forward is not approved.
Telecare contract is null and void and there is a risk of losing support grant funding.
When the spend needs to be incurred.
3 rd quarter 2008/09.
Financial Services Comments
The carry forward can be funded from the under spend on this budget in 2007/08 of £4,000.00.

2007/08 REQUESTS FOR CARRY FORWARD

30

SERVICE	COUNCIL HOUSING
BUDGET HEADING	Council Housing M&A: Computer Equipment
AMOUNT	£1,300

What is the request to be spent on?

- 1 Upgrade of workstations to dual screen operation
- 2 Upgrade of Eureka / Quantum software
- 3 IT project work by appointed contractor

Why the spend didn't/couldn't occur last year.

- 1 Delayed implementation of EDMS / IHMS and assessment of implications
- 2 Upgrade software not released
- 3 Works identified post 1.4.08

The reasons why we are committed to still doing this work.

- 1 The use of multiple systems is more efficiently operated by using a dual screen approach
- 2 Improved efficiency of administration, operation and reporting
- 3 Outstanding audit report requirements. Outstanding errors on interface to ledger. Outstanding implementation issues on EDMS / IHMS

Why we can't use this year's budget allocation.

Budget already identified for other purposes therefore there is insufficient provision to meet all demands

What the implications for service delivery will be if the carry forward is not approved.

- 1 Current use of single screens is very inefficient
- 2 Inefficient use of resources
- 3 Resource not available in IS. Audit recommendations will not be completed. Errors on rents interface will continue. Implementation issues will not be resolved

When the spend needs to be incurred.

- 1 Asap, 2 July 2008, 3 Immediately

Financial Services Comments

This request can be accommodated from within the 2007/08 underspend of £14,377.62 and was identified as a potential area for carry forward within the PRT process.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	Repairs M&A : Computer Equipment
AMOUNT	£46,500

31

What is the request to be spent on?
1 Upgrade of TASK repairs to TASK Total Repairs 2 Mobile working technology (management system)
Why the spend didn't/couldn't occur last year.
1 Delay in implementation following contractual discussions. Now planned July 2008 2 Transfer of responsibility from IS to CHS. Systems administrator prioritised to other work
The reasons why we are committed to still doing this work.
1 Consilium (TASK provider) will withdraw support to existing TASK software 2 Continuance of approved project to improve efficiency of the repair and maintenance function
Why we can't use this year's budget allocation.
No provision in the 2008/9 budget
What the implications for service delivery will be if the carry forward is not approved.
1 Failure to implement will result in current TASK software not being supported by the software company. Any failure in software will have a serious effect on business performance 2 Reduced efficiency of the repairs and maintenance service. Unable to deliver approved Service Business Plan priority
When the spend needs to be incurred.
1 July 2008 2 By 31.3.09
Financial Services Comments
The Computer Equipment Running Budget was under spent by £46,733.50 in 2007/08; therefore the amount requested for carry forward can be accommodated. This was identified as a potential area for carry forward within the PRT process

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	SERVICE TRAINING BUDGET
AMOUNT	£2,500

32

What is the request to be spent on?
Crystal report writer training
Why the spend didn't/couldn't occur last year.
Transfer of responsibility from IS. Other priorities taking precedence eg EDMS
The reasons why we are committed to still doing this work.
Agreed with IS as part of systems administration
Why we can't use this year's budget allocation.
Allocated to other priorities
What the implications for service delivery will be if the carry forward is not approved.
Staff not trained to produce management information to meet the requirements of the service
When the spend needs to be incurred.
By 31.12.08
Financial Services Comments
The carry forward can be funded from the under spend on this budget in 2007/08 of £3,471.71.

2007/08 REQUESTS FOR CARRY FORWARD

33

SERVICE	COUNCIL HOUSING
BUDGET HEADING	ELECTRONIC DOC MGT WORKFLOW
AMOUNT	£15,500

What is the request to be spent on?

Completion of back scanning remaining paper filing systems

Why the spend didn't/couldn't occur last year.

Delayed implementation. House files complete, miscellaneous files still to do. 60% budget spent 2007/8

The reasons why we are committed to still doing this work.

Completion of EDMS project

Why we can't use this year's budget allocation.

No budget provision

What the implications for service delivery will be if the carry forward is not approved.

EDMS project cannot be completed and staff will continue to use paper filing systems

When the spend needs to be incurred.

By 31.12.08

Financial Services Comments

This request can be accommodated from within the 2007/08 underspend of £15,564.50 and was identified as a potential area for carry forward within the PRT process

2007/08 REQUESTS FOR CARRY FORWARD

34

SERVICE	COUNCIL HOUSING
BUDGET HEADING	CABLE STREET : ELECTRICITY
AMOUNT	£9,900

What is the request to be spent on?

Cable Street electricity costs.

Why the spend didn't/couldn't occur last year.

Invoices not received from landlord (under investigation by Property Services).

The reasons why we are committed to still doing this work.

Contractually liable.

Why we can't use this year's budget allocation.

Insufficient funds.

What the implications for service delivery will be if the carry forward is not approved.

Terms of lease will be broken resulting potential action against the Council.

When the spend needs to be incurred.

When invoiced.

Financial Services Comments

The carry forward can be funded from the under spend on this budget in 2007/08 of £9,906.24. This was identified as a potential area for carry forward within the PRT process.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	ESTATES : ELECTRICITY
AMOUNT	£24,700

35

What is the request to be spent on?
<ul style="list-style-type: none"> 1 Change over from time clocks to photo electric cells in order to reduce energy costs 2 Electricity consumption charges in flats communal areas
Why the spend didn't/couldn't occur last year.
<ul style="list-style-type: none"> 1 Not included in improvement programme 2 Over estimate of outstanding creditors and overstated budget
The reasons why we are committed to still doing this work.
<ul style="list-style-type: none"> 1 Efficiency works that will reduce energy consumption for the lighting of communal areas 2 To reflect the projected increase in fuel charges. Obligated to provide lighting to communal areas
Why we can't use this year's budget allocation.
<ul style="list-style-type: none"> 1 Improvement works funding allocated to other projects 2 Insufficient funds should fuel prices continue to rise
What the implications for service delivery will be if the carry forward is not approved.
<ul style="list-style-type: none"> 1 Inefficient use of fuel reflected in tenant service charges 2 Budget will overspend and require additional funding
When the spend needs to be incurred.
<ul style="list-style-type: none"> 1 By 31.3.09 2 Throughout 2008/9
Financial Services Comments
<p>This request can be accommodated from within the 2007/08 underspend of £28726.29 and was identified as a potential area for carry forward within the PRT process.</p>

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	CENTRAL CONTROL : MARKETING
AMOUNT	£1,500

36

What is the request to be spent on?

Marketing emergency call centre services.

Why the spend didn't/couldn't occur last year.

Held over pending the production of marketing strategy which is a 2008/09 priority task within the service business plan.

The reasons why we are committed to still doing this work.

We need to maximise income by attracting new customers and developing new markets.

Why we can't use this year's budget allocation.

Carry forward to be used to bolster existing budget.

What the implications for service delivery will be if the carry forward is not approved.

Reduced income from customers will increase the deficit to central control which is jointly funded by General Fund.

When the spend needs to be incurred.

Variable through 2008/09.

Financial Services Comments

The carry forward can be funded from the under spend on this budget in 2007/08 of £1.635.00.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	R&M SECTION : SOFTWARE
AMOUNT	£13,000

37

What is the request to be spent on?
Mobile working technology (operational).
Why the spend didn't/couldn't occur last year.
Transfer of responsibility from IS to CHS. Systems Administrator prioritised to other work.
The reasons why we are committed to still doing this work.
Continuance of approved project to improve efficiency of the repair and maintenance function.
Why we can't use this year's budget allocation.
No provision exists in the 2008/09 budget. Other priorities would be affected.
What the implications for service delivery will be if the carry forward is not approved.
Reduced efficiency of the repairs and maintenance service. Unable to deliver approved Service Business Plan priority.
When the spend needs to be incurred.
By March 2009.
Financial Services Comments
This request can be accommodated from within the 2007/08 underspend of £13,635.00 and was identified as a potential area for carry forward within the PRT process

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	STOCK CONDITION/HSG NEEDS SURVEY
AMOUNT	£10,000

38

What is the request to be spent on?
MVM stock condition housing system change of contract to Northgate
Why the spend didn't/couldn't occur last year.
Change to the contract not notified
The reasons why we are committed to still doing this work.
MVM is an important tool to efficient delivery of maintenance programmes and to accurately predict long term expenditure requirements to meet the decent homes programme
Why we can't use this year's budget allocation.
No budget provision
What the implications for service delivery will be if the carry forward is not approved.
Software system may be unsupported and failures may result in inaccurate maintenance programmes being delivered and a failure to accurately predict spending requirements within the 30 year HRA business plan
When the spend needs to be incurred.
By 31.3.08
Financial Services Comments
This request can be accommodated from within the 2007/08 underspend of £16293.75 and was identified as a potential area for carry forward within the PRT process.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING SERVICES
BUDGET HEADING	PLANNED MAINTENANCE
AMOUNT	£55,000

39

What is the request to be spent on?

- 1 Harcourt Road boundary wall treatment
- 2 Prospect Grove conversion of dwelling to office / guest room
- 3 Marshaw Road anti vandalism works

Why the spend didn't/couldn't occur last year.

- 1 Delay in getting works out to contract due to other pressures on other schemes
- 2 Proposals have been subject to lengthy tenant consultation. Report is being considered by Cabinet 29.7.08
- 3 Delay in getting works out to contract due to other pressures on other schemes

The reasons why we are committed to still doing this work.

- 1 Part of the DWTF agreed environmental improvements programme
- 2 We need to move away from residential sheltered scheme managers in order to be able to provide a more flexible and responsive service
- 3 Part of the DWTF agreed environmental improvements programme

Why we can't use this year's budget allocation.

Budget fully allocated to other schemes

What the implications for service delivery will be if the carry forward is not approved.

- 1 Disruption on allocations of 2008/9 programme
- 2 The service will be unable to fund the proposals contained within the 29.7.08 cabinet report and the former scheme manager's house will remain vacant Disruption on allocations of 2008/9 programme
- 3 Disruption on allocations of 2008/9 programme

When the spend needs to be incurred.

Asap

Financial Services Comments

This request can be accommodated from within the 2007/08 underspend of £60675.29 and was identified as a potential area for carry forward within the PRT process.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	CI Hsg M&A : PRINTING AND STATIONERY
AMOUNT	£6,500

40

What is the request to be spent on?

Renewing stationery to accommodate PO Box4 address for corporate EDMS scanning procedure

Why the spend didn't/couldn't occur last year.

Service not in a position to redirect mail for accurate scanning

The reasons why we are committed to still doing this work.

To complete the EDMS project that requires all mail to be sent to PO Box 4 for central scanning. It is not possible to redirect mail as Cable Street is a multi occupied building

Why we can't use this year's budget allocation.

Address will be changed as stationery requires replenishment. Budget only accommodates normal replenishment. Additional budget will enable stock stationery to be replaced before due in order to meet deadlines.

What the implications for service delivery will be if the carry forward is not approved.

Resources will remain stretched as the service will continue to open and sort mail and transport to the Town Hall for scanning. The EDMS project target will not be met

When the spend needs to be incurred.

Asap

Financial Services Comments

The carry forward can be funded from the under spend on this budget in 2007/08 of £6,501.33.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	R&M SECTION : OFFICE EQUIPMENT
AMOUNT	£1,300

41

What is the request to be spent on?
3 replacement printers,
Why the spend didn't/couldn't occur last year.
Priority given to implementation of EDMS.
The reasons why we are committed to still doing this work.
The printers are past replacement cycle and are breaking down, incurring repair costs outweighing replacement costs.
Why we can't use this year's budget allocation.
Will affect ability to purchase other necessities.
What the implications for service delivery will be if the carry forward is not approved.
Reduced efficiency. Staff unable to print reports, letters etc in a timely manner.
When the spend needs to be incurred.
Asap
Financial Services Comments
The carry forward can be funded from the under spend on this budget in 2007/08 of £1,826.46.

2007/08 REQUESTS FOR CARRY FORWARD

SERVICE	COUNCIL HOUSING
BUDGET HEADING	CI Hsg M&A : OFFICE EQUIPMENT
AMOUNT	£1,300

42

What is the request to be spent on?

3 replacement printers.

Why the spend didn't/couldn't occur last year.

Priority given to implementation of EDMS and IHMS.

The reasons why we are committed to still doing this work.

The printers are past replacement cycle and are breaking down, incurring repair costs outweighing replacement costs.

Why we can't use this year's budget allocation.

Will affect ability to purchase other necessities.

What the implications for service delivery will be if the carry forward is not approved.

Reduced efficiency. Staff unable to print reports, letters etc in a timely manner.

When the spend needs to be incurred.

Asap

Financial Services Comments

The carry forward can be funded from the under spend on this budget in 2007/08 of £2,739.75.

2007/08 REQUESTS FOR CARRY FORWARD

For consideration by Cabinet on 31 July 2008

General Fund

Number	Service	Budget	Carry Forward Request £	
1	City Contract (Direct) Services	Environmental Enforcement / Prizes	4,700	
2	City Contract (Direct) Services	Three Stream Waste / Equipment & Tools	18,100	FC
3	City Contract (Direct) Services	Vehicle Maintenance / R&M	7,200	
4	City Contract (Direct) Services	White Lund Depot / Equipment & Tools	4,500	
5	Cultural Services	Happy Mount Park / R&M	1,000	
6	Cultural Services	Management & Admin / Training	500	
7	Cultural Services	Groundwork NW / Grant	4,400	
8	Cultural Services	Heysham Mossgate / Professional Fees	10,000	FC
9	Cultural Services	Grass Pitches / R&M	1,100	
10	Economic Development & Tourism	Marketing & Promotion / Advertising	5,300	
11	Financial Services	Management & Admin / Consultancy	13,600	FC
12	Information & Customer Services	Software / EDMS	9,400	
13	Information & Customer Services	Equipment Maintenance / Updates	10,100	FC
14	Information & Customer Services	Services / Mystery Shopper	3,500	
15	Information & Customer Services	Software / Anite Task	13,000	FC
16	Information & Customer Services	Software / CRM System	2,700	
17	Information & Customer Services	Software / BACS	34,100	FC
18	Information & Customer Services	Software / PUMA	9,000	
19	Health & Strategic Housing	Homeless Priority Need Order	8,000	
20	Legal & Human Resources	Equality & Diversity	4,200	
21	Planning Services	Luneside East / Cost of holding assets	67,700	FC
22	Planning Services	Middleton Wood / Shell ICI Site R&M	5,000	
23	Property Services / Econ Dev & Tourism	Storey Institute / Income	7,000	
24	Property Services	Energy Conservation	9,300	
25	Property Services	Charter Market / Market Tolls	9,300	
26	Property Services	Management & Admin / Salary Savings	16,900	FC
			279,600	

Housing Revenue Account

27	Council Housing	Grounds Maintenance	9,800	
28	Council Housing	Management & Admin / Marketing	3,200	
29	Council Housing	Printing & Stationery	2,500	
30	Council Housing	Management & Admin / Computer Equipment	14,300	FC
31	Council Housing	Computer Equipment / Running Costs	46,500	FC
32	Council Housing	Management & Admin / Service Training	2,500	
33	Council Housing	Management & Admin / EDMS Workflow	15,500	FC
34	Council Housing	Management & Admin / Electricity	9,900	
35	Council Housing	Electricity	24,700	FC
36	Council Housing	Marketing	1,500	
37	Council Housing	Software / Miscellaneous	13,000	FC
38	Council Housing	Stock Conditions / Hsg Need Survey	10,000	FC
39	Council Housing	Planned Maintenance	55,000	FC
40	Council Housing	Management & Admin / Printing & Stationery	6,500	
41	Council Housing	Repairs Section / Office Equipment	1,300	
42	Council Housing	Council Housing M&A / Office Equipment	1,300	
			217,500	

"FC" denotes Full Council approval also required, if the requests are approved in full by Cabinet.

Directors have also been consulted on the carry forwards being submitted for approval.

Further details relating to each request are attached.....

**Lancaster City Council - Capital Expenditure 2007/08
For Consideration by Cabinet 31 July 2008**

	Revised Estimate	Expenditure in 2007/08	Expenditure to be financed in 2007/08	SCHEME SPECIFIC FINANCING					TOTAL SCHEME SPECIFIC FINANCING / ITEMS	BALANCE FINANCED BY GENERAL CAPITAL RESOURCES	
				GRANT	EARMARKED RESERVES / PROVISIONS	SPECIFIC REVENUE FINANCING	MAJOR REPAIRS ALLOWANCE (HRA only)				
				£	£	£	£	£			£
COUNCIL HOUSING											
Environmental / Crime Prevention works	335,000	377,366.67	377,366.67			262,204.41	97,502.26	359,706.67	17,660.00		
External Refurbishment	1,547,000	1,214,068.46	1,214,068.46			1,200,495.27	13,573.19	1,214,068.46	0.00		
Re-rendering / External Refurbishment	0	22,669.38	22,669.38				22,669.38	22,669.38	0.00		
Rylands Regeneration	0	25,006.13	25,006.13		24,000.00		1,006.13	25,006.13	0.00		
Energy Efficiency works	425,000	420,261.62	420,261.62	6,774.40		432.98	413,054.24	420,261.62	0.00		
Bathroom/Kitchen Improvements	955,000	596,683.87	596,683.87				319.16	596,683.87	596,364.71		
Extractor Fans	80,000	5,663.00	5,663.00				5,663.00	5,663.00	0.00		
Adaptations	200,000	217,586.55	217,586.55			205,567.34	12,019.21	217,586.55	0.00		
Sub-Total	3,542,000	2,879,305.68	2,879,305.68	6,774.40	24,000.00	1,668,700.00	565,806.57	2,265,280.97	614,024.71		
TOTAL - COUNCIL HOUSING	3,542,000	2,879,305.68	2,879,305.68	6,774.40	24,000.00	1,668,700.00	565,806.57	2,265,280.97	614,024.71		
General Fund											
CITY CONTRACT (DIRECT) SERVICES											
Purchase of Vehicles	762,000	762,147.00	762,147.00					0.00	762,147.00		
Willow Lane Play Area		387.16	387.16					0.00	387.16		
District Playground Improvements	75,000	63,985.76	63,985.76					0.00	63,985.76		
White Lund Depot Improvements	14,000	10,178.49	10,178.49	2,000.00				2,000.00	8,178.49		
Waste Strategy Pilot Scheme	59,000	88,182.18	88,182.18	88,182.18				88,182.18	0.00		
Morecambe & Heysham Toilet Improvements	6,000	0.00	0.00					0.00	0.00		
Sub-Total	916,000	924,880.59	924,880.59	90,182.18	0.00	0.00	0.00	90,182.18	834,698.41		
HEALTH & STRATEGIC HOUSING											
Poulton Renewal	489,000	393,072.09	393,072.09	393,072.09				393,072.09	0.00		
Poulton : Townscape Heritage Initiative	228,000	127,924.31	127,924.31	57,569.11				57,569.11	70,355.20		
Capital Grants to Poulton NM Partners		1,676.88	1,676.88	1,676.88				1,676.88	0.00		
District Wide Home Repair Assistance	60,000	33,731.09	33,731.09	4,147.00				4,147.00	29,584.09		
Poulton Acquisitions - Green St Compensation	46,000	46,125.00	46,125.00			46,000.00		46,000.00	125.00		
Disabled Facilities Grants	735,000	789,127.92	789,127.92	789,020.21				789,020.21	107.71		
Adactus Housing Agreement (Bespoke)	67,000	170,963.20	170,963.20	0.00				0.00	170,963.20		
Mellishaw Caravan Park	7,000	7,000.00	7,000.00	7,000.00				7,000.00	0.00		
Morecambe Resort Action Plan-RHB	1,365,000	1,021,953.10	1,021,953.10	805,200.00				805,200.00	216,753.10		
Morecambe Resort Action Plan-Exemplar	1,369,000	1,115,527.84	1,115,527.84	915,527.84				915,527.84	200,000.00		
West End (originally linked to Hsng Ln Repyts)	40,000	0.00	0.00	0.00				0.00	0.00		
SSCF Promenade Gardens	188,000	165,393.63	165,393.63	165,566.75				165,566.75	-173.12		
SSCF Public Realm Works	1,130,000	945,174.90	945,174.90	946,500.65				946,500.65	-1,325.75		
Fishermans Square Improvements	213,000	121,231.35	121,231.35	110,000.00				110,000.00	11,231.35		
Lancaster Cemetery Wall	24,000	24,090.00	24,090.00	0.00		2,000.00		2,000.00	22,090.00		
Cemetery Path Improvements	31,000	31,322.00	31,322.00	0.00		31,000.00		31,000.00	322.00		
Sub-Total	5,992,000	4,994,313.11	4,994,313.11	4,195,280.33	0.00	79,000.00	0.00	4,274,280.33	720,032.78		
CULTURAL SERVICES											
Morecambe Skatepark	3,000	0.00	0.00	0.00				0.00	0.00		
Williamson Park CCTV	11,000	8,000.00	8,000.00	0.00				0.00	8,000.00		
Capital Grants - Match Funded Schemes	3,000	3,478.66	3,478.66	0.00				0.00	3,478.66		
Mobile Skatepark	16,000	15,950.00	15,950.00	15,950.00				15,950.00	0.00		
District Parks and Open Spaces-Regents Pk	48,000	45,305.36	45,305.36	0.00				0.00	45,305.36		
Salt Ayre - Computerised Bookings System	16,000	0.00	0.00	0.00				0.00	0.00		
Salt Ayre - Cycle Track	160,000	0.00	0.00	0.00				0.00	0.00		
Salt Ayre - Building Works	98,000	19,588.86	19,588.86	0.00				0.00	19,588.86		
Salt Ayre - Athletics Track Resurfacing Works	108,000	70,092.21	70,092.21	0.00				0.00	70,092.21		
Salt Ayre - Bar & Catering Refurbishments	65,000	64,992.19	64,992.19	0.00				0.00	64,992.19		
Happy Mount Park Water Feature	6,000	2,380.00	2,380.00	0.00				0.00	2,380.00		
Sub-Total	534,000	229,787.28	229,787.28	15,950.00	0.00	0.00	0.00	15,950.00	213,837.28		
TRANSPORTATION AND COAST PROTECTION											
Car Park Improvement Programme	3,000	1,268.00	1,268.00	0.00				0.00	1,268.00		
Cycling England	451,000	374,004.11	374,004.11	374,004.11				374,004.11	0.00		
Royal Albert Cycle Route		63,143.81	63,143.81	63,143.81				63,143.81	0.00		
Bike It - Links to Schools	90,000	1,953.93	1,953.93	1,953.93				1,953.93	0.00		
Westgate Cycle Route	75,000	75,040.98	75,040.98	75,040.98				75,040.98	0.00		
Poulton Pedestrian Route Improvement	16,000	0.00	0.00	0.00				0.00	0.00		
Flood Alleviation Schemes		3,125.00	3,125.00	0.00				0.00	3,125.00		
River & Sea Defences-McMbe Scheme 6	3,221,000	2,251,393.79	2,251,393.79	2,235,191.79				2,235,191.79	16,202.00		
River & Sea Defences-Beach Mngmt Yrs 4-8		60,878.65	60,878.65	60,559.65				60,559.65	319.00		
River & Sea Defences-Strategic Monitoring		98,551.32	98,551.32	94,489.59				94,489.59	4,061.73		
Sunderland Point Flood Resilience Measures	110,000	99,521.32	99,521.32	90,785.56				90,785.56	8,735.76		
Sub-Total	3,966,000	3,028,880.91	3,028,880.91	2,995,169.42	0.00	0.00	0.00	2,995,169.42	33,711.49		

**Lancaster City Council - Capital Expenditure 2007/08
For Consideration by Cabinet 31 July 2008**

	Revised Estimate	Expenditure in 2007/08	Expenditure to be financed in 2007/08	SCHEME SPECIFIC FINANCING				TOTAL SCHEME SPECIFIC FINANCING / ITEMS	BALANCE FINANCED BY GENERAL CAPITAL RESOURCES
				GRANT	EARMARKED RESERVES / PROVISIONS	SPECIFIC REVENUE FINANCING	MAJOR REPAIRS ALLOWANCE (HRA only)		
Carnforth Market Town Initiative	673,000	180,213.48	180,213.48	180,213.48				180,213.48	0.00
EDZ - Cycling and Walking Network	170,000	121,683.33	121,683.33	120,341.57		1,341.76		121,683.33	0.00
Lancaster Hub TIC Refurbishment	10,000	0.00	0.00	0.00				0.00	0.00
EDZ - Quality Bus Scheme	7,000	0.00	0.00	0.00				0.00	0.00
Lancaster Science Park	230,000	230,000.00	230,000.00	230,000.00				230,000.00	0.00
Lancaster SRB : Schemes (Thetis House)	129,000	1,427.00	1,427.00	1,427.00				1,427.00	0.00
Winter Gardens Morecambe	43,000	0.00	0.00	0.00				0.00	0.00
Dukes Theatre	29,000	0.00	0.00	0.00				0.00	0.00
Capital Grants to Lancaster SRB Partners	34,000	8,608.00	8,608.00	8,608.00				8,608.00	0.00
Lancaster SRB - CD8 Community Facilities	34,000	34,000.00	34,000.00	0.00				0.00	34,000.00
Storey Creative Industries Centre	1,244,000	890,009.51	890,009.51	855,699.51	34,310.00			890,009.51	0.00
EDZ - 4/5 Dalton Square Refurbishment	34,000	14,218.00	14,218.00	0.00				0.00	14,218.00
Port of Heysham Site 4 - Access Improvements	351,000	8,387.00	8,387.00	2,820.00				2,820.00	5,567.00
Sub-Total	2,954,000	1,488,546.32	1,488,546.32	1,399,109.56	34,310.00	1,341.76	0.00	1,434,761.32	53,785.00
PLANNING									
Morecambe Townscape Heritage Initiative	1,686,000	387,349.91	387,349.91	385,848.89				385,848.89	1,501.02
Luneside East Regeneration	594,000	295,663.43	295,663.43	295,663.43				295,663.43	0.00
Middleton Wood Phase 1	58,000	61,257.99	61,257.99	61,257.99				61,257.99	0.00
Christmas Lights Renewals	39,000	38,888.00	38,888.00	0.00	38,888.00			38,888.00	0.00
Sub-Total	2,377,000	783,159.33	783,159.33	742,770.31	38,888.00	0.00	0.00	781,658.31	1,501.02
INFORMATION SERVICES									
Protect - Replacement IT System	8,000	9,897.34	9,897.34	0.00				0.00	9,897.34
EDMS Planning - Hardware Upgrade	14,000	0.00	0.00	0.00				0.00	0.00
IT Infrastructure	135,000	77,874.98	77,874.98	0.00				0.00	77,874.98
Computer Room Air Con & Fire Detection	75,000	72,810.05	72,810.05	0.00				0.00	72,810.05
ICON Chip & PIN Update	29,000	15,973.00	15,973.00	0.00	9,000.00			9,000.00	6,973.00
Powersolve Ledger Replacement	226,000	208,560.23	208,560.23	0.00				0.00	208,560.23
Application System Renewal	36,000	538.62	538.62	0.00				0.00	538.62
Desktop Equipment	78,000	49,099.95	49,099.95	0.00	49,099.95			49,099.95	0.00
Revenues EDMS & Workflow	293,000	275,696.53	275,696.53	0.00		155,000.00		155,000.00	120,696.53
Sub-Total	894,000	710,450.70	710,450.70	0.00	58,099.95	155,000.00	0.00	213,099.95	497,350.75
PROPERTY SERVICES									
Energy Efficiency Schemes	20,000	0.00	0.00	0.00				0.00	0.00
Customer Service Centres (Accommodation)	460,000	451,172.46	451,172.46	0.00	250,000.00			250,000.00	201,172.46
Council Owned Property Works (excl. Hsing)	40,000	0.00	0.00	0.00				0.00	0.00
Municipal Buildings Works	200,000	119,410.78	119,410.78	0.00				0.00	119,410.78
Ashton Hall Organ Restoration	100,000	3,000.00	3,000.00	3,000.00				3,000.00	0.00
Sub-Total	820,000	573,583.24	573,583.24	3,000.00	250,000.00	0.00	0.00	253,000.00	320,583.24
CORPORATE STRATEGY									
Building Safer Communities	2,000	17,854.45	17,854.45	17,854.45				17,854.45	0.00
Sub-Total	2,000	17,854.45	17,854.45	17,854.45	0.00	0.00	0.00	17,854.45	0.00
TOTAL - GENERAL FUND	18,455,000	12,751,455.93	12,751,455.93	9,459,316.25	381,297.95	235,341.76	0.00	10,075,955.96	2,675,499.97

	Revised Estimate	Expenditure in 2007/08	Expenditure to be financed in 2007/08	SCHEME SPECIFIC FINANCING				TOTAL SCHEME SPECIFIC FINANCING / ITEMS	BALANCE FINANCED BY GENERAL CAPITAL RESOURCES
				GRANT	EARMARKED RESERVES / PROVISIONS	SPECIFIC REVENUE FINANCING	MAJOR REPAIRS ALLOWANCE (HRA only)		
GENERAL FUND	£ 18,455,000	£ 12,751,455.93	£ 12,751,455.93	£ 9,459,316.25	£ 381,297.95	£ 235,341.76	£ 0.00	£ 10,075,955.96	£ 2,675,499.97
COUNCIL HOUSING	3,542,000	2,879,305.68	2,879,305.68	6,774.40	24,000.00	1,668,700.00	565,806.57	2,265,280.97	614,024.71
TOTAL CAPITAL EXPENDITURE & FINANCING	21,997,000	15,630,761.61	15,630,761.61	9,466,090.65	405,297.95	1,904,041.76	565,806.57	12,341,236.93	3,289,524.68

2007/08 CAPITAL EXPENDITURE FINANCING	Council Housing	General Fund	Grand Total for all Funds
	£	£	£
Amounts to be financed by General Capital Resources	614,024.71	2,675,499.97	3,289,524.68
Financed by:			
Supported Borrowing	0.00	0.00	0.00
TOTAL SUPPORTED BORROWING FOR 2007/08	0.00	0.00	0.00
Unsupported Borrowing	0.00	1,762,147.00	1,762,147.00
Performance Reward Grant	0.00	61,648.28	61,648.28
Usable Capital Receipts	614,024.71	851,704.69	1,465,729.40
Total Financing from General Capital Resources	614,024.71	2,675,499.97	3,289,524.68

CAPITAL SLIPPAGE - INTO FINANCIAL YEAR 2008/09
For Consideration by Cabinet 31 July 2008

	Slippage Requested £	Source of Funding:		
		LCC Funded £	Grant/ Contribs. £	Total £
General Fund Housing				
Disabled Facilities Grants	(54,000)		(54,000)	(54,000)
District Wide Home Repair Assistance	26,000	10,000	16,000	26,000
Fisherman's Square Improvements	92,000	34,000	58,000	92,000
Poulton Townscape Heritage Initiative	158,000	158,000		158,000
Poulton Renewal	96,000		96,000	96,000
SSCF Promenade Gardens	23,000	6,000	17,000	23,000
SSCF Public Realm Works	131,000		131,000	131,000
West End Masterplan - Exemplar Project	403,000		403,000	403,000
West End Masterplan - Council Funded Elements	212,000	212,000		212,000
West End Masterplan - Council Funded (not committed)	40,000	40,000		40,000
SUB-TOTAL	1,127,000	460,000	667,000	1,127,000
Engineering Services				
Car Park Improvement Programme	2,000	2,000		2,000
Cycle England	77,000		77,000	77,000
Bike It - Links to Schools	76,000		76,000	76,000
SUB-TOTAL	155,000	2,000	153,000	155,000
Planning & Building Control				
EDMS Planning - Hardware Upgrade	14,000	14,000		14,000
Poulton Pedestrian Route Improvements	16,000	16,000		16,000
Morecambe Townscape Heritage Initiative	400,000		400,000	400,000
SUB-TOTAL	430,000	30,000	400,000	430,000
Leisure Services				
Salt Ayre - Computerised Booking System	16,000	16,000		16,000
Salt Ayre Works - Arising from Building Condition Survey	78,000	78,000		78,000
Salt Ayre - Athletics Track Re-Surfacing	38,000	13,000	25,000	38,000
Salt Ayre - Cycle Track	160,000		160,000	160,000
District Parks & Open Spaces (Regent's Park)	3,000	3,000		3,000
Morecambe Skate Park	3,000		3,000	3,000
Happy Mount Park Water Feature	4,000	4,000		4,000
SUB-TOTAL	302,000	114,000	188,000	302,000
Corporate Strategy				
Building Safer Stronger Communities	2,000		2,000	2,000
	2,000	-	2,000	2,000
City Contract Services				
District Playground Improvements	11,000	11,000		11,000
Morecambe & Heysham Toilet Improvements	6,000	6,000		6,000
White Lund Depot Improvements	6,000	6,000		6,000
	23,000	23,000	-	23,000
Economic Development & Tourism				
4/5 Dalton Square	20,000	10,000	10,000	20,000
Port of Heysham Site 4	336,000	336,000		336,000
Storey CIC	354,000	1,000	353,000	354,000
EDZ Cycling & Walking Network	61,000	4,000	57,000	61,000
EDZ Quality Bus Scheme	7,000		7,000	7,000
Lancaster SRB - Thetis House	128,000		128,000	128,000
Lunesside East Regeneration	300,000	50,000	250,000	300,000
Lancaster Hub TIC Refurbishment	10,000	10,000		10,000
Duke's Theatre Refurbishment	29,000		29,000	29,000
Winter Gardens Morecambe (Feasibility Study)	43,000		43,000	43,000
Carnforth Market Town Initiative	493,000	100,000	393,000	493,000
SUB-TOTAL	1,781,000	511,000	1,270,000	1,781,000
Property Services				
Ashton Hall Organ Restoration	97,000		97,000	97,000
Council Owned Property Works (excl. Housing)	40,000	40,000		40,000
Municipal Buildings Backlog of Works	81,000	81,000		81,000
Energy Efficiency Schemes	20,000	20,000		20,000
Customer Service Centre (Accommodation)	9,000	9,000		9,000
	247,000	150,000	97,000	247,000
Information Services				
Desktop Equipment/Members Notebooks	29,000	29,000		29,000
Computer Room Air Con & Fire Detection	2,000	2,000		2,000
Application Systems Renewal	35,000	35,000		35,000
Protect - Replacement IT System	(2,000)	(2,000)		(2,000)
IT Infrastructure	57,000	57,000		57,000
ICON Chip & PIN Update	13,000	13,000		13,000
Revenues EDMS & Workflows	17,000	17,000		17,000
Powersolve Ledger Replacement	17,000	17,000		17,000
SUB-TOTAL	168,000	168,000	-	168,000
GENERAL FUND TOTAL	4,235,000	1,458,000	2,777,000	4,235,000
Council Housing				
Bathroom / Kitchen Improvements	184,000	184,000		184,000
External Refurbishment	125,000	125,000		125,000
Ryelands Regeneration	-	-		-
Environmental Works / Crime Prevention Works	96,000	96,000		96,000
Re-Rendering / External Refurbishment	-	-		-
Extractor Fans	75,000	75,000		75,000
Energy Efficiency Works	-	-		-
Housing Office Improvements	-	-		-
COUNCIL HOUSING TOTAL	480,000	480,000	-	480,000

Note :

The shaded schemes have not started and as such are not committed at this point in time.

For amounts in (brackets), these represent spend in advance and will be deducted from current year budgets.

APPENDIX K

**Prudential Indicators for Year Ended 31 March 2008
For Consideration by Cabinet 31 July 2008**

2007/08

AFFORDABILITY

PI 2: Actual ratio of financing cost to net revenue stream (in 2007/08)	Non - HRA	12.1%
	HRA	9.4%
	Total	11.3%

2007/08

PRUDENCE

£'000

PI 7: Actual capital expenditure (during 2007/08)	Non - HRA	12,752
	HRA	2,879
	Total	15,631

PI 9: Actual Capital Financing Requirement (as at 31/3/08)	Non - HRA	30,292
	HRA	15,303
	Total	45,595

PI 12: Actual external debt (outstanding as at 31/03/08)	44,800
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BUDGET AND PERFORMANCE PANEL**2007/08 Annual Efficiency Statement****29 July 2008****Report of the Accountancy Services Manager****PURPOSE OF REPORT**

To provide the Panel with details of the 2007/08 Backward Looking Annual Efficiency Statement.

This report is public

1. RECOMMENDATIONS

- 1. That the Budget and Performance Panel consider and note the Annual Efficiency Statement submitted for 2007/08.**

2. Introduction

As part of the Panel's overview and scrutiny function it must receive regular updates on the Council's progress against the Value for Money / Efficiency Strategy, and this report provides details of the cumulative efficiency savings achieved as at 31 March 08.

3. 2007/08 Backward Looking Annual Efficiency Statement

The total cumulative Gershon efficiency target for 2007/08, as set by the Government, was £1,752,000 of which 50% must be cashable (£876,000). Following reviews of on-going savings and new initiatives being implemented the Council has actually achieved savings of £2,596,913 (£844,913 more than the target), of which £945,960 are cashable (£69,960 more than the target). Details of the areas where efficiencies have been achieved is attached at **Appendix A**.

As reported previously, the Panel has responsibility for monitoring progress throughout the year, to check that the initiatives to achieve the targets are being pursued to ensure predicted outcomes.

4. Conclusion

Members are asked to consider and note the 2007/08 Backward Looking Annual Efficiency Statements.

CONCLUSION OF IMPACT ASSESSMENT (including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing) None identified arising from this report.	
FINANCIAL IMPLICATIONS There are no financial implications arising directly as a result of this report.	
SECTION 151 OFFICER'S COMMENTS The Section 151 Officer has been consulted and has no further comments to add.	
LEGAL IMPLICATIONS There are no legal implications arising directly as a result of this report.	
MONITORING OFFICER'S COMMENTS The Monitoring Officer has been consulted and has no further comments to add.	
BACKGROUND PAPERS 2007/08 Backward Looking Annual Efficiency Statement.	Contact Officer: Andrew Clarke Telephone: 582138 E-mail: aclarke@lancaster.gov.uk

Annual efficiency statement - backward look

Overarching Key Actions Taken

Lancaster City Council continues to achieve efficiency savings year on year through the application of a wide range of strategies. The Council has a Value for Money (Efficiency) Strategy that sets out a clear framework that links a number of relevant strategies together to support the delivery of a range of key Council objectives and initiatives that underpin the achievement of the Corporate Plan priorities and Medium Term Financial Strategy targets.

The Council also continues to develop its Performance Management Framework in order to strengthen its approach to ensuring it gets the best use from its limited resources whilst seeking to achieve continuous improvement and targeting areas of identified poor performance. The strategies that are integral to the VfM framework are set out below:

- Corporate Property Strategy
- Star Chamber / Gershon Strategy
- Procurement Strategy
- Consultation Strategy
- E-Government Strategy
- Human Resources Strategy
- Risk Management Strategy
- Performance Management Framework

Key actions undertaken as a result of these strategies which have resulted in cashable and non-cashable savings. Such actions include :

- Application of new contract procedures implemented in previous years, resulting in reduced bid costs totalling £69k for capital schemes.
- Working in partnership with OCG Buying Solutions in the letting of various IT contracts, resulting in savings of £15k.

In addition, other efficiencies initiated in previous years have continued in areas such as Housing Benefit claims, sickness absence management and Council Housing Repair and Maintenance section. Other savings are detailed in the following sections.

It should be noted that the majority of savings included in this statement relate to "other cross cutting efficiencies" as these are savings that cannot directly be attributed to front line services. Other service specific efficiencies are being progressed and will produce savings in future years.

	Ongoing gains sustained from 2006/07 (£)		Further gains achieved in 2007/08 (£)		...of which expected to be ongoing (£)		Cumulative gains as at end of 2007/08 (£)		
Title	Total gains	...of which cashable(£)	Total gains	...of which cashable (£)	Total gains	...of which cashable (£)	Total gains	...of which cashable (£)	Related links
Environmental services	349,305	0	89,900	0	89,900	0	439,205	0	
2007/08 Primary quality crosscheck									
Quality crosscheck							2006/07	2007/08	Quality crosscheck met?
Percentage of households resident in the Authority's area served by kerbside collection of at least two recyclables (BV91b)							80.64	90.64	Yes
<p>Key actions undertaken to achieve efficiency gain: A further 2.11% improvement in Street Cleansing has been made during 2007/08 (BV199a - Proportion of land and highways assessed as having deposits of litter and detritus which fall beneath an acceptable level), for which the Council can count 2 local Non-Cashable credits (equal to 2/32 of the Council's street cleansing budget of £1,438,400) equating to £89,900)</p> <p>Quality crosscheck notes: The Council continues to invest significant financial resources in recycling, waste collection and street cleansing. The implementation of the Three Stream Waste strategy was completed during 2007/08.</p>									
LA social housing (capex)	235,256	127,551	0	0	0	0	235,256	127,551	
2007/08 Primary quality crosscheck									
Quality crosscheck					2006/07	2007/08	Quality crosscheck met?		
Percentage of homes made decent					100	100	Yes		
<p>Key actions undertaken to achieve efficiency gain: Following the merger of the Area Housing Offices in 2004/05, and the centralisation of the Service, cumulative savings of £105k have been achieved. In addition, partnership working with the gas supplier has generated further savings of £5k, as a result of reducing the hours of one Housing Assistant post. The final key action relates to the modernisation of the Repair and Maintenance section, with specific focus on the time taken to undertake standard repair jobs reduce from 22 days to 9 days, giving a productivity saving of £61k for 2005/06 and £6k per annum thereafter.</p> <p>Quality crosscheck notes:</p>									

	Ongoing gains sustained from 2006/07 (£)		Further gains achieved in 2007/08 (£)		...of which expected to be ongoing (£)		Cumulative gains as at end of 2007/08 (£)		
Title	Total gains	...of which cashable (£)	Total gains	...of which cashable (£)	Total gains	...of which cashable (£)	Total gains	...of which cashable (£)	Related links
Homelessness	0	0	0	0	0	0	0	0	
2007/08 Primary quality crosscheck									
Quality crosscheck					2006/07	2007/08	Quality crosscheck met?		
Reduction in use of temporary accommodation, where exercising a duty under the homelessness legislation					0.14	0	Yes		
<p>Key actions undertaken to achieve efficiency gain:</p> <p>Quality crosscheck notes: Following the restructure of the housing advice team in 2005/06, continued improvement has been made in relation to the reduction in use of temporary accommodation. The focus of the improvement has been on prevention and working with clients to explore all housing options and empower them to secure and sustain alternative accommodation. (BV183b - Average length of stay in temporary accommodation (hostel)).</p>									
Other cross-cutting efficiencies not covered above									
Corporate services	59,569	59,569	10,000	10,000	10,000	10,000	69,569	69,569	
2007/08 Primary quality crosscheck									
Quality crosscheck					2006/07	2007/08	Quality crosscheck met?		
No new qualifications on the financial accounts (0=No, 1=Yes)					1	1	Yes		
<p>Key actions undertaken to achieve efficiency gain: Financial Services undertook a review of the Exchequer function in order to facilitate the introduction of related e-government initiatives, and to plan for future changes to corporate systems such as payroll, creditors, debtors and purchase ordering.</p> <p>Quality crosscheck notes: The Council has continued to meet the statutory deadline for closing its accounts whilst ensuring no new qualifications are received. The audit for 2007/08 is due to commence on 21 July and the audit report is due by the end of September 08.</p>									
Procurement - goods and services	284,155	182,833	0	0	0	0	284,155	182,833	
2007/08 Primary quality crosscheck									
Quality crosscheck					2006/07	2007/08	Quality crosscheck met?		
Content and implementation of Corporate Procurement Strategy reviewed in the last year (0=No, 1=Yes)					1	1	Yes		
<p>Key actions undertaken to achieve efficiency gain: Savings have been achieved through the use of OGC Buying Solutions, as a result of being able to access competitive framework agreements and managed services. Overall, savings of £15k have been generated on a variety of contract areas. Cash savings of £58k have also accrued from a previous review of employee advertising.</p> <p>Quality crosscheck notes: The Council continues to make progress in achieving the targets set out in the Procurement Strategy and regularly reviews and reports to Members.</p>									

	Ongoing gains sustained from 2006/07 (£)		Further gains achieved in 2007/08 (£)		...of which expected to be ongoing (£)		Cumulative gains as at end of 2007/08 (£)		
Title	Total gains	...of which cashable (£)	Total gains	...of which cashable (£)	Total gains	...of which cashable (£)	Total gains	...of which cashable (£)	Related links
Procurement - construction	103,459	103,459	50,000	50,000	50,000	50,000	153,459	153,459	
2007/08 Primary quality crosscheck									
Quality crosscheck							2006/07	2007/08	Quality crosscheck met?
No efficiency gains to be reported in this sector, (enter 0 in 2006/07 and 0 in 2007/08)							0	0	Yes
<p>Key actions undertaken to achieve efficiency gain: Significant one-off savings have been realised on pre-contract cost on major projects in previous years, as a result of the Constructing Excellence culture.</p> <p>Quality crosscheck notes:</p>									
Productive time	435,372	225,077	179,000	0	179,000	0	614,372	225,077	
2007/08 Primary quality crosscheck									
Quality crosscheck					2006/07	2007/08	Quality crosscheck met?		
Working days lost to sickness absence (BV12)					11.8	9.9	Yes		
<p>Key actions undertaken to achieve efficiency gain: Savings have been generated in certain Services through early retirements or reviewing working practices. The main area of saving came from the closure of the cash offices resulting in annual savings of £81k.</p> <p>Quality crosscheck notes: The Council has actively managed its sickness absence by reviewing its Sickness Absence Management policy, improving awareness across the authority, providing training for line managers and producing monthly statistics. This combined approach continues to reduce the number of working days lost from 11.8 in 2006/07 to 9.9 in 2007/08.</p>									
Transactions	716,897	103,471	84,000	84,000	84,000	84,000	800,897	187,471	
2007/08 Primary quality crosscheck									
Quality crosscheck					2006/07	2007/08	Quality crosscheck met?		
Percentage of invoices paid on time (BV8)					89.17	90.2	Yes		
<p>Key actions undertaken to achieve efficiency gain: The main area where savings have been generated has been in the administration of Housing Benefits. Overall, since 2004/05 there has been a 65% improvement in efficiency in terms of the time taken to process claims, which has enabled the Service to improve the quality of service it provides.</p> <p>Quality crosscheck notes: New claims are now processed 35 days quicker than in 2004/05 (BV78b - Average time for processing new claims (days)).</p>									
Total	2,184,013	801,960	412,900	144,000	412,900	144,000	2,596,913	945,960	