

**FINANCE and MANAGEMENT COMMITTEE  
ANALYSIS OF SPENDING PER COST CENTRE**

**Central and Departmental Accounts**

	Budget 2011 - 2012 £	Budget 2012-2013 £	Change £	Variance - Comments
PSX40 Corporate Management and Administration	361,097	367,337	6,240	Approved gain share payment to Corporate Services Partner and Innovation Fund (£19k), plus increased salary costs (£3k) ; offset by one-off costs in 2011/12 (£16k)
PSX55 Financial Services	467,270	469,767	2,497	Inflationary increase on Corporate Services Management Fee in 2011/12 - ongoing effects
PSX56 Internal Audit	126,449	109,144	-17,305	Reallocation of salaries following senior management review
PSX60 ICT Support	651,727	660,264	8,537	Inflationary increase on Corporate Services Management Fee in 2011/12 - ongoing effects (£4) plus additional costs of maintenance agreements (£4k)
PSX75 Personnel/HR	253,407	249,206	-4,201	Reallocation of insurance premium to Corporate Management
PSX76 Policy & Communications	235,181	237,696	2,515	Inflationary increase on Corporate Services Management Fee in 2011/12 - ongoing effects
PSX77 Customer Services	557,172	562,381	5,209	As above
PSX78 Health & Safety	38,195	38,580	385	Minor variances
PSX81 Admin (Civic) Offices & Depot	296,603	285,740	-10,863	Savings on rent and rates following NNDR revaluation (£18k) plus insurance savings (£4k); offset by reallocations following restructures (£12k)
KJE40 Caretaking and Cleaning	65,751	54,050	-11,701	Reallocations (9k) plus savings on supplies and materials (£3k)
PSX95 Procurement Unit	157,427	158,982	1,555	Inflationary increase on Corporate Services Management Fee in 2011/12 - ongoing effects
PSX65 Legal Services	69,848	72,276	2,427	Incremental salary and national insurance increases
PSX57 Merchant Banking Services	37,755	37,336	-419	Minor variances
PSX50 Reprographic/Print Room	79,874	80,633	759	Minor variances
<b>Total — Central and Departmental Accounts</b>	<b>3,397,756</b>	<b>3,383,391</b>	<b>-14,365</b>	

**Concessionary Travel**

HTT00 Concessionary Fares - Issue of Passes	6,000	3,000	-3,000	Savings on stationary following transfer of responsibility to County Council
<b>Total — Concessionary Travel</b>	<b>6,000</b>	<b>3,000</b>	<b>-3,000</b>	

**Corporate and Democratic Costs**

AAD00 Democratic Representation & Management	625,853	615,221	-10,632	Overall savings following budget review, in particular overtime
AAM00 Corporate Management (Central Costs)	117,525	107,265	-10,260	Internal transfer of Discretionary Relief
AAM01 Corporate Finance Management (External Audit and Bank Services)	76,581	79,785	3,204	Reallocation of insurance premium from personnel/HR
ABP00 Funded Pension Schemes	327,819	271,635	-56,178	One-off pension strain payments in 2011/12 following approved restructures
<b>Total — Corporate and Democratic Costs</b>	<b>1,147,772</b>	<b>1,073,906</b>	<b>-73,866</b>	

**Electoral Registration**

ACE00 Registration of Electors	23,383	35,950	12,567	Budget reviewed following District Council Election in 2011, on-going provision required in particular to cover postage costs
ACE10 Conducting Elections	166,388	96,980	-69,408	One-off costs in 2011/12 for District Council elections in May 2011
<b>Total — Electoral Registration</b>	<b>189,771</b>	<b>132,930</b>	<b>-56,840</b>	

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**Interest Payments and Receipts**

W4A00	Interest & Investment Income	-13,205	-38,856	-25,651	Decrease in interest charges to HRA due to lower interest rates (£20k) but offset by Debit payment (see below); plus anticipated increase in short-term interest due to higher cash and reserves on deposit (£5k)
W7A00	External Interest Payable	7,600	13,455	5,855	Reduction in interest recharged to HRA (£17k), but offset by last payment on covenants (£11k)
<b>Total — Interest Payments and Receipts</b>		<b>-5,605</b>	<b>-25,401</b>	<b>-19,796</b>	

**Payments to Parish Councils**

ACT01	Parish Councils (Reimbursements under Concurrent Functions)	299,643	310,980	11,337	Approved growth - phased increase in resources and to protect those Parishes potentially losing under the new system introduced in April 2010
<b>Total — Payments to Parish Councils</b>		<b>299,643</b>	<b>310,980</b>	<b>11,337</b>	

**Property and Estates**

PSX85	Estate Management	1,647	-23,719	-25,366	Increase in rents from lettings at factory site and civic offices (£49k), partly offset by estimated costs of providing additional town centre parking (£15k) together with 5-year head rent review of industrial site (£8k)
<b>Total — Property and Estates</b>		<b>1,647</b>	<b>-23,719</b>	<b>-25,366</b>	

**Revenues and Benefits**

ACA00	Council Tax Collection	55,382	-32,219	-87,601	Reallocation of budgets from NDR cost centre (below) - £53k, plus additional court fees being generated - £40k
ACA10	Council Tax Benefits Administration	0	300	300	Minor variance
ACA30	Council Tax Benefits	-25,984	-21,134	5,850	Net cost estimated to rise
ACA40	Non Domestic Rates Collection	-35,298	33,144	68,442	Reallocation of budgets to Council Tax (above) - £53k, plus transfer of Discretionary Relief costs (£10k) and one-off grant in 2011/12 (£5k)
KGL00	Rent Allowances Paid	151,520	109,970	-41,550	Net cost estimated to reduce
KGL10	Non-HRA Rent Rebates	48,000	48,000	0	
KGN00	Rent Rebates	30,000	77,400	47,400	Net cost estimated to rise
KGP00	Housing Benefits Administration	-85,950	-58,219	27,731	Anticipated reduction in DWP funding 2012/13 as part of on-going programme of efficiency reviews
KJW00	Debt Recovery	119,364	120,468	1,104	Minor variances
<b>Total — Revenues and Benefits</b>		<b>256,034</b>	<b>277,710</b>	<b>21,676</b>	

<b>Finance &amp; Management Committee Total</b>	<b>5,293,017</b>	<b>5,132,797</b>	<b>-160,220</b>
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