

FINANCE and MANAGEMENT COMMITTEE
ANALYSIS OF SPENDING PER COST CENTRE

Central and Departmental Accounts

		Budget 2009-2010 £	Budget 2010-2011 £	Change £	Variance - Comments
450	Transport Account	613,240	643,121	29,881	Internal Recharges (+£90k) - offset in CC 239 further below. But overall reduction in direct costs - mainly leasing charges (£47k), fuel, materials and other repair costs (£13k).
501	Senior Management	458,129	463,423	5,294	Incremental increases.
504	Personnel & Development	290,482	275,937	(14,545)	One-off costs in 09/10 for corporate training taken out (-£20k); internal recharges (-£8k); offset by pay inflation and incremental increases (+£12k).
510	Policy and Communications	352,551	351,069	(1,482)	Central communication budgets transferred from corporate cost centre (236) below (+£6k); pay inflation and incremental increases (+10k); offset by internal recharges (-18k).
503	Property Services	170,104	170,857	753	Pay inflation and incremental increases (+£2k); offset by internal recharges (-£1k).
511	Finance Services	501,936	478,130	(23,806)	Pay inflation and incremental increases (+2k); internal recharges (-£26k).
512	Internal Audit	146,378	145,139	(1,239)	Pay inflation and incremental increases (+3k); internal recharges (-£5k).
515	Customer Services and Central Support	681,487	656,971	(24,516)	Savings mainly from staffing (-£11k) and internal recharges (-£14k)
517	Procurement and Business Improvement	237,057	202,599	(34,458)	Savings made on protective clothing and stationery (-£24k); internal recharges (-£14k); pay inflation and increments (+£3k).
530	Civic Offices	279,004	253,754	(25,250)	Procurement savings on electricity costs (-£25k); one-off expenditure for maintenance taken out (-£10k); internal recharges (-£4k); pay inflation and increments (+£6k); other cost increases for NNDR and waste collection (+£7k).
531	Darklands Rd. Depot	101,711	87,005	(14,706)	Savings on maintenance and utilities (-£6k) and internal recharges (-£8k).
535	Central Postage	69,325	73,595	4,270	Increased cost of renting new folding and franking machines.
538	Health and Safety	50,843	53,215	2,372	Pay inflation and incremental increases.
540	Payroll Admin - Monthly	20,292	17,243	(3,049)	Internal recharges.
548	National Land and Property Gazetteer (NLPG)	58,570	58,830	260	Minor variations.
560	Collection of Cash	76,299	72,124	(4,175)	Overall reduction in costs, mainly Giro charges representing increase in electronic transactions.
562	Legal Section Recharges	196,553	154,252	(42,301)	Internal recharges (-£48k); pay inflation and increments (-£5k).

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575	IT Support & Development	531,457	479,044	(52,413)	One-off expenditure in 09/10 financed from IT reserve taken out (-£56k); internal recharges (-£4k); pay inflation and increments (+£8k).
576	ICT Network and Communications	130,267	194,694	64,427	Internal recharges for central telephones (+£73k); one-off expenditure in 09/10 taken out (-£9k).
Total — Central and Departmental Accounts		4,965,684	4,831,001	(134,683)	

Concessionary Travel

372	National Bus Pass (Concessionary Travel) Scheme	332,999	441,610	108,611	Reduction in Government Grant (-£75k), plus anticipated increase in costs (£34k).
Total — Concessionary Travel		332,999	441,610	108,611	

Corporate and Democratic Costs

230	Democratic Representation	574,366	562,211	(12,155)	1% pay inflation on members allowances (+£4k); implementation of allowances (+£10k); reduction in other costs - printing and investigations (-£14k); internal recharges (-£12k).
231	Corporate Management (central costs)	128,762	132,146	3,384	Minor cost increases on contributions to LSP, DDEP and civil contingency planning.
236	Personnel - Corporate Issues	6,040	-	(6,040)	Transferred to Personnel and Development further up above.
237	Unapportionable Central O/Heads	2,212	1,810	(402)	Minor variations.
239	CEC Over/Under Recovery	86,325	-	(86,325)	Internal recharges offsetting allocations in above cost centres - mainly transport in CC 450 above.
240	Civic Ceremonials	74,658	78,771	4,113	Pay inflation and incremental increases (+£3k); minor variations on costs and repairs to the Civic Car.
241	Early Retirements/Redundancies - Approved Pension Costs	184,800	206,250	21,450	Based on the profile of payments which are spread over 5-years and budgeted in the MTFP.
244	Elections Administration	88,446	90,528	2,082	Pay inflation and incremental increases.
247	Corporate Financial Management	68,995	73,515	4,520	Anticipated increased in external audit fees mainly due to CAA/One Place Inspection.
Total — Corporate and Democratic Costs		1,214,603	1,145,231	(69,373)	

Electoral Registration

245	Actual Elections	17,676	19,005	1,330	Minor variations.
246	Register Of Electors	32,717	32,036	(681)	Minor variations.
Total — Electoral Registration		50,392	51,041	649	

Interest Payments and Receipts

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255	Miscellaneous Finance	7,760	10,760	3,000	Increase in provision for discretionary rate relief (+£4k) to bring it into line with actual eligibility; partly offset by minor variation (-£1k).
256	Miscellaneous Finance-Income	(516)	(260)	256	Minor variations.
257	Interest Income	(8,625)	(15,565)	(6,940)	Net additional income anticipated in accordance with the MTFP.
258	Interest Paid	53,456	24,580	(28,876)	Reduction in interest payable on Covenants as principal is repaid.
Total — Interest Payments and Receipts		52,075	19,515	(32,560)	

Internal Trading Accounts

420	Office Cleaners	55,545	82,710	27,165	Internal recharges (+£22k); increase in materials to meet cleaning requirements (+ £1k); pay inflation, plus budget for full establishment (+£4k).
421	Print Room	(26,023)	(25,809)	215	Minor variations.
Total — Internal Trading Accounts		29,522	56,902	27,380	

Payments to Parish Councils

410	Concurrent Functions	222,468	223,289	821	Minor variations.
Total — Payments to Parish Councils		222,468	223,289	821	

Property and Estates

325	Industrial Estates	(75,924)	(87,830)	(11,907)	Phased increase in rent of factory site as per leasehold agreement (+£9k); increased occupancy elsewhere (+£3k).
326	George Holmes Industrial Estate	(75,975)	(69,409)	6,566	Occupancy decreasing
330	Town Centre Properties	(80,502)	(107,744)	(27,242)	Recoding of rent from shop units (below).
350	Asset And Estate Management	23,945	33,950	10,005	Disposal costs of fixed assets that cannot be capitalised under revised accounting regulation - budgeted for in the MTFP.
352	Miscellaneous Properties	(50,063)	(17,531)	32,532	Income transferred to Town Centre properties (-£27k) and decreasing occupancy (-£5k)
Total — Property and Estates		(258,518)	(248,564)	9,953	

Revenues and Benefits

251	Non-Domestic Rate Collection	66,152	57,329	(8,824)	Internal recharges (-£5k) and overall reduction in costs (-£3k)
253	Debt Recovery	127,327	128,449	1,122	Pay inflation and increments.

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400	Benefits-Admin	(187,548)	(141,314)	46,234	Reduction in Government Grant (£26k); resources transferred from Fraud, below (£23k); increased audit fees due to new requirements (£9k); partly offset savings (£8k) and internal recharges (£4k).
401	Benefits-Fraud Investigation	121,285	97,793	(23,492)	Post transferred into Benefits Admin (above).
403	Housing Benefit (Rent Allowances and Rent Rebates)	(51,260)	(10,705)	40,555	Amount of benefits paid substantially increasing - this is anticipated at £4m between 09/10 and 10/11 based on current estimates. Some additional costs will fall on the Council - estimated at 1% overall.
404	Council Tax Benefit	1,657	(21,724)	(23,381)	Increase in benefits is less substantial than above, with a increased subsidy repayment anticipated in line with previous years.
Total — Revenues and Benefits		77,613	109,828	32,215	
Finance & Management Committee Total		6,686,840	6,629,853	(56,987)	