



**PORTFOLIO AREA: POLICY, PERFORMANCE MANAGEMENT,
FINANCE AND RESOURCES**

Date of Meeting: 19 JULY 2004

Public

Key Decision: Yes

Recorded in Forward Plan: Yes

Inside Policy Framework

Title: PROVISIONAL GENERAL FUND REVENUE OUTTURN 2003/04

Report of: HEAD OF FINANCE

Report reference: FS11/04

Summary:

The attached report summarises the 2003/04 provisional out-turn for the General Fund Revenue Services. The out-turn shows that, as at 31 March 2004, there has been an underspend of £1,414,267 compared to the 2003/04 revised budget. However, when committed expenditure totalling £1,414,200 is taken into account, the net underspend is £67. In addition there are requests to carry forward £128,730 in respect of new items of expenditure, which if approved would result in a net overspend to the Council in 2003/04 of £128,663.

Recommendations:

The Executive is asked:

- i to note the underspend of £1,414,267 as at 31st March 2004 against approved budgets
- ii to note the definition used and the level of committed expenditure totalling £1,414,200 as set out in paragraph 3.3 and which will be recommended to Council to be carried forward to 2004/05;
- iii to determine which of the new spending bids totalling £128,730 in respect of uncommitted underspends be approved, and make recommendations thereon to Council;
- iv to note that the information contained in this report is provisional and subject to the formal audit process;

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Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

To: The Executive
19 July 2004

FS11/04

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2003/04

1. BACKGROUND INFORMATION AND OPTIONS

- 1.1 This report sets out the summarised provisional out-turn for the General Fund Revenue Services as follows:
- (i) A summarised position for General Fund Revenue Services is set out in Appendix 1
 - (ii) The out-turn position for individual Business Units is detailed in Appendices 2 to 14
 - (iii) An additional statement showing the year-end trading position for Carlisle Works, detailed in Appendix 15.
 - (iv) An analysis of the carry forward requests totalling £128,730, detailed in Appendix 16.
- 1.2 Members should note that the information contained in this report is provisional and subject to the formal audit process.
- 1.3 Please note that throughout this report
- (i) the use of a bracket represents a favourable position i.e. either an underspend or additional income received
 - (ii) the term 'underspend' is taken to include both reduced expenditure and/or increased income
 - (iii) the term 'overspend' includes both spending above budget and/or reduced income levels

2. SUMMARY REVENUE OUTTURN 2003/04

- 2.1 **Appendix 1** summarises the 2003/04 provisional out-turn for the General Fund Revenue Services. The out-turn shows that, as at 31 March 2004, there has been a net underspend of £1,414,267 compared to the 2003/04 revised budget. However, when committed expenditure totalling £1,414,200 is taken into account, the net underspend is £67. In addition there are requests to carry forward £128,730 in respect of new items of expenditure, which if approved would result in an overspend to the Council of £128,663 in 2003/04.

2.2 Detailed variances for each Business Unit are set out in **Appendices 2 to 14** with explanations of major variances.

2.3 The totals provided in Appendix 1 are summarised between directly and indirectly controlled costs in the following table, together with the outturn for 2002/03 for comparative purposes:

	<u>2003/04</u> <u>Revised</u> <u>Budget</u> £	<u>2003/04</u> <u>Actual</u> £	<u>2003/04</u> <u>Variance</u> <u>At 31/03/04</u> £	<u>2002/03</u> <u>Variance</u> <u>At 31/3/03</u> £
Direct Control	23,439,200	22,163,436	(1,275,764)	(2,357,317)
Indirect Control	(8,025,460)	(8,163,963)	(138,503)	(1,380,588)
Total	15,413,740	13,999,473	(1,414,267)	(3,737,905)
Committed Expenditure			1,414,200	1,323,304
Variance after committed expenditure			(67)	(2,414,601)
Carry Forward requests			128,730	229,790
Variance after carry forward requests			128,663	(2,184,811)

3. CARRY FORWARD REQUESTS

3.1 In accordance with the Council's Constitution, as approved by Council on 3 November 2003, any net underspending/savings on service estimates under the control of the Head of Service may be carried forward, subject to:

- the authorisation of the Head of Finance where the request relates to a specific committed item of expenditure where, due to external or other factors, the Head of Service has been unable to spend the approved budget by 31 March. The use of the resource will be restricted to the purpose for which the estimate was originally intended. For the purposes of this report the term 'committed' has been taken to include commitments to complete approved projects and not just financially committed at 31 March 2004. The delegated power has also been taken to apply only in so far as the carry forwards do not take the Council into an overspend position.

- reporting to the Executive, Corporate Resources Overview and Scrutiny Committee and Council the request for carry forward where the proposal is to vire the budget carried forward to be used for purposes other than that originally intended.

In accordance with the Council's Corporate Charging Policy, and as an incentive to Managers, any additional income over and above the budget target agreed by the Chief Finance Officer will be shared on a request for carry forward by the Head of Service. This is on the basis of 75% returning to the Council's corporate reserves and 25% being retained for use in the service area, but with a limit of £10,000 being retained by the service to avoid distortion of the Council's overall spending priorities. Any amounts required over £10,000 will be subject to a report to the Executive, Corporate Resources Overview and Scrutiny Committee and Council.

All internal business unit surpluses and any undistributed profits shall be earmarked within the Council's reserves and retained for the benefit of the Council. Their application shall require the approval of the Executive up to £10,000 and the Council over £10,000.

Any overspending on service estimates in total on budgets under the control of the Head of Service must be carried forward to the following year, and will constitute the first call on service estimates in the following year, unless the Council determines otherwise by way of a supplementary estimate. The Chief Finance Officer will report the extent of overspending carried forward to the Executive, Corporate Resources Overview and Scrutiny Committee and to the Council.

- 3.2 I am satisfied that budgets of £1.4m should be carried forward to 2004/05 subject to formal approval by Council. However some Business Units have marginally overspent on directly controlled costs, as detailed in Appendix 2 to 14, if the committed expenditure is taken into account. However this can be accommodated in the overall bottom line for the Council as a whole. The relevant Business Unit Head will be able to give further details of carry forward requests if required at the meeting.
- 3.3 **Members of the Executive are asked to note the carry forward requests totalling £1,414,200 in respect of committed expenditure which have been approved by the Head of Finance, and the definition of committed expenditure used for this purpose, and are asked to confirm the Head of Finance's decisions which will result in certain Business Units marginally overspending on directly controlled costs albeit this can be accommodated in the overall bottom line for the Council as a whole.**

- 3.4 **Members of the Executive are also asked to decide which of the £128,730 in respect of uncommitted underspends be approved, for recommendation to Council.**

4. **EXPLANATION OF MAJOR VARIANCES**

- 4.1 The details of the major variances analysed between business units, prior to carry forward requests, are provided in the **Appendices 2 to 14**. Items to which Members attention are drawn, in that they may have an impact of future years budgets, are:

- Bereavement Charges} – both budgets will be reviewed to establish whether a
- Land Charges Income} permanent reduction in income levels is likely
- CTS budget – budgets will be reviewed to analyse the extent to which there may be a shortfall in base budget funding (see paragraph 4.4)

- 4.2 Members should note that a budget provision was made during 2003/04 within Financial Services for a contribution from CHA, however this contribution has been credited to the Housing Revenue Account which has consequently benefited through increased HRA balances. This is a non-recurring item which will have no impact on future years budgets. The HRA balance will transfer to General Fund once the HRA is formally closed on 31/03/05.

- 4.3 The out-turn position for 2003/04 identified in this report will inform the performance review of individual services which will see improved efficiency and scope for redirection of resources to priority areas.

4.4 **Commercial & Technical Services Surplus (Carlisle Works)**

- 4.4.1 **Appendix 15** details the provisional out-turn trading results for Commercial & Technical Services in respect of the former Carlisle Works trading services for the financial year 2003/04.

- 4.4.2 In summary terms, overall turnover of £11,495,000 has generated provisional profits of £161,000. The total amount of business generated was £462,000 higher than the revised Business Plan Target of £11,033,000. The provisional profit of £161,000 is in advance of the revised budget of £139,000.

- 4.4.3 Members are requested to note that a provision has been made for payment of Performance Related Pay due to CTS staff which has been calculated as a result of

the figures as now presented. PRP is usually paid following Council approval of the year-end accounts.

- 4.4.4 A large proportion of the Buildings Function transferred to CHA on 1st October 2003 and the out-turn reflects this transfer. From 2004/05 CTS no longer operates as a trading organisation and steps are being taken to ensure that CTS is budgeted in the same way as other Council departments.

5. CONSULTATION

5.1 Consultation to Date.

CMT and the Strategic Financial Planning Group considered the report on 1 July and 5 July 2004 respectively and their comments have been incorporated into the report.

5.2 Consultation proposed.

Corporate Resources Overview & Scrutiny Committee will consider the report on 22 July 2004.

6. RECOMMENDATIONS

The Executive is asked:

- i to note the underspend of £1,414,267 as at 31st March 2004 against approved budgets
- ii to note the definition used and level of committed expenditure totalling £1,414,200 as set out in paragraph 3.3 and which will be recommended to Council to be carried forward to 2004/05;
- iii to determine which of the new spending bids totalling £128,730 in respect of uncommitted underspends be approved, and make recommendations thereon to Council;
- iv to note that the information contained in this report is provisional and subject to the formal audit process;

7. REASONS FOR RECOMMENDATIONS

As stated above

8. IMPLICATIONS

- Staffing/Resources – There are implications in the committed expenditure requests and requests for bids
- Financial – Included in the main body of the report
- Legal – Not applicable
- Corporate – CMT and the Strategic Financial Planning Group have considered and their comments have been incorporated into the report.
- Risk Management – Not applicable
- Equality Issues – Not applicable
- Environmental – Not applicable
- Crime and Disorder – Not applicable

ANGELA BROWN

Head of Finance

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2003/04 REVENUE OUTTURN**APPENDIX 1**

	Direct Control	Indirect Control	Total
Revised Budget	23,383,740	(7,970,000)	15,413,740
Actual	22,163,436	(8,163,963)	13,999,473
Variance	(1,220,304)	(193,963)	(1,414,267)

Analysis of Main Variances

Executive Management	4,309	14,447	18,756
Strategic & Performance	(103,118)	12,383	(90,735)
Financial Services	(66,560)	134,037	67,477
Legal & Democratic Services	(32,884)	35,782	2,898
Member Support & Employee Services	(51,684)	8,898	(42,786)
Customer & Information Services	(116,851)	15,048	(101,803)
Revenues & Benefits	(269,204)	(56,982)	(326,186)
Property Services	(59,518)	(176,276)	(235,794)
Commercial & Technical Services	125,184	(126,521)	(1,337)
Planning Services	(186,721)	(50,796)	(237,517)
Economic & Community Development	(117,343)	(17,709)	(135,052)
Culture Leisure & Sport	(277,834)	(41,434)	(319,268)
Environmental Protection	(68,080)	55,160	(12,920)
	(1,220,304)	(193,963)	(1,414,267)

Committed Expenditure carried forward to 2004/05

Strategic & Performance	86,000		86,000
Financial Services	31,200	67,570	98,770
Legal & Democratic Services	44,500		44,500
Member Support & Employee Services	69,870		69,870
Customer & Information Services	119,410		119,410
Revenues & Benefits	220,060		220,060
Property Services	60,000		60,000
Commercial & Technical Services	0	43,370	43,370
Planning Services	213,300		213,300
Economic & Community Development	108,140		108,140
Culture Leisure & Sport	252,690	24,450	277,140
Environmental Protection	73,640		73,640
Total Committed Expenditure carried forward to 2004/05	1,278,810	135,390	1,414,200

Variance after Committed Expenditure

58,506	(58,573)	(67)
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Carry Forward Requests

Strategic & Performance	17,220		17,220
Financial Services	3,600		3,600
Member Support & Employee Services	0		0
Revenues & Benefits	50,000		50,000
Commercial & Technical Services	15,230		15,230
Economic & Community Development	34,870		34,870
Environmental Protection	7,810		7,810
Total Carry Forward Requests	128,730	0	128,730

Final Variance assuming all Carry Forward Requests approved

187,236	(58,573)	128,663
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2003/04 REVENUE OUTTURN**APPENDIX 2****EXECUTIVE MANAGEMENT**

	Direct Control	Indirect Control	Total
Revised Budget	427,830	(357,940)	69,890
Actual	432,139	(343,493)	88,646
Variance as at 31/3/04	4,309	14,447	18,756

Analysis of Main Variances

Recruitment costs		14,447	14,447
Miscellaneous	4,309	0	4,309
	4,309	14,447	18,756

Committed Expenditure carried forward to 2004/05

Total Committed Expenditure carried forward to 2004/05	0	0	0
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Variance after Committed Expenditure

4,309	14,447	18,756
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Carry Forward Requests

Total Carry Forward Requests	0	0	0
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Variance after Carry Forward Requests

4,309	14,447	18,756
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Note

The indirect overspend is due to recruitment costs for the second Executive Director.

2003/04 REVENUE OUTTURN**APPENDIX 3****STRATEGIC & PERFORMANCE SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	725,900	(493,000)	232,900
Actual	622,782	(480,617)	142,165
Variance as at 31/3/04	(103,118)	12,383	(90,735)

Analysis of Main Variances

Employee savings	(33,787)		(33,787)
LSP/Regional Development bid	(17,221)		(17,221)
Best Value	(42,127)		(42,127)
Training recharges		10,822	10,822
Communications strategy	(8,547)		(8,547)
Policy and performance non staff	(9,838)		(9,838)
Miscellaneous	8,402	1,561	9,963
	(103,118)	12,383	(90,735)

Committed Expenditure carried forward to 2004/05

Best Value: Planning Review	3,000		3,000
Best Value: Supporting Communities	15,000		15,000
Best Value: Benefits Review	4,000		4,000
Best Value: Democratic Engagement	18,000		18,000
Research Placement Students (x2)	8,000		8,000
Marketing Officer	20,000		20,000
Best Value Performance Plan	7,000		7,000
Communications IT equipment	3,000		3,000
Carlisle Focus distribution costs	8,000		8,000
Total Committed Expenditure carried forward to 2004/05	86,000	0	86,000

Variance after Committed Expenditure

(17,118)	12,383	(4,735)
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Carry Forward Requests

LSP/Regional development	17,220		17,220
Total Carry Forward Requests	17,220	0	17,220

Variance after Carry Forward Requests

102	12,383	12,485
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2003/04 REVENUE OUTTURN**APPENDIX 4****FINANCIAL SERVICES**

Revised Budget
Actual
Variance as at 31/3/04

Direct Control	Indirect Control	Total
2,170,190	(2,968,230)	(798,040)
2,103,630	(2,834,193)	(730,563)
(66,560)	134,037	67,477

Analysis of Main Variances

Agency fees (Ledger Project)
Treasury Management
Insurance excess
Insurance premiums
Risk Management
Reduced overhead recovery
Audit employee costs
Audit non staff costs
Miscellaneous

(23,056)		(23,056)
(17,188)	(59,956)	(77,144)
	(20,150)	(20,150)
	(30,694)	(30,694)
	(67,570)	(67,570)
	320,163	320,163
(5,800)		(5,800)
(3,500)		(3,500)
(17,016)	(7,756)	(24,772)
(66,560)	134,037	67,477

Committed Expenditure carried forward to 2004/05

Risk Management budget (rolling budget)
Audit Salaries (maternity cover)
On going Ledger Project
Audit - DA Ethical Hacking exercise
Total Committed Expenditure carried forward to 2004/05

	67,570	67,570
2,400		2,400
23,000		23,000
5,800		5,800
31,200	67,570	98,770

Variance after Committed Expenditure

(35,360)	201,607	166,247
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Carry Forward Requests

Audit Internal training for IDEA software
Total Carry Forward Requests

3,600		3,600
3,600	0	3,600

Variance after Carry Forward Requests

(31,760)	201,607	169,847
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Note

See paragraph 4.2 in main body of the report.

2003/04 REVENUE OUTTURN**APPENDIX 5****LEGAL & DEMOCRATIC SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	1,050,560	(815,200)	235,360
Actual	1,017,676	(779,418)	238,258
Variance as at 31/3/04	(32,884)	35,782	2,898
<u>Analysis of Main Variances</u>			
Photocopying overspend	11,232		11,232
Committee Services employee costs MIS	(13,207)		(13,207)
Legal services vacancy	(37,028)		(37,028)
Elections (Bye election)	10,800		10,800
Celebrating Carlisle bid	(13,500)		(13,500)
Underachieved Land Charges income		28,944	28,944
Miscellaneous	8,819	6,838	15,657
	(32,884)	35,782	2,898
<u>Committed Expenditure carried forward to 2004/05</u>			
Committee Services Salaries	13,000		13,000
Legal salaries (to be used for legal fees)	18,000		18,000
Civic & Mayoral - Celebrating Carlisle	13,500		13,500
Total Committed Expenditure carried forward to 2004/05	44,500	0	44,500
Variance after Committed Expenditure	11,616	35,782	47,398
<u>Carry Forward Requests</u>			
Total Carry Forward Requests	0	0	0
Variance after Carry Forward Requests	11,616	35,782	47,398

Note

Photocopying recharges were particularly high for this Business Unit due to the large number of reports produced for extra Committee meetings.

2003/04 REVENUE OUTTURN**APPENDIX 6****MEMBER SUPPORT & EMPLOYEE SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	919,880	863,820	1,783,700
Actual	868,196	872,718	1,740,914
Variance as at 31/3/04	(51,684)	8,898	(42,786)

Analysis of Main Variances

Employee savings	(13,857)		(13,857)
MSES Equipment	12,273		12,273
Democratic Process (incl. Member Training)	11,666		11,666
Exec & MS vacancy	(18,001)		(18,001)
Job Evaluation	(38,025)		(38,025)
Miscellaneous	(5,740)	8,898	3,158
	(51,684)	8,898	(42,786)

Committed Expenditure carried forward to 2004/05

Member Support clerical officer (one year contract)	18,000		18,000
Personnel Officer contract split over financial year	11,000		11,000
Admin. Officer contract split over financial year	2,850		2,850
Job Evaluation	38,020		38,020
Total Committed Expenditure carried forward to 2004/05	69,870	0	69,870

Variance after Committed Expenditure

18,186	8,898	27,084
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Carry Forward Requests**Total Carry Forward Requests**

0	0	0
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Variance after Carry Forward Requests

18,186	8,898	27,084
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Note

The overspend is principally due to additional equipment purchases required for new members of staff plus an increased take up of member training.

2003/04 REVENUE OUTTURN**APPENDIX 7****CUSTOMER & INFORMATION SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	2,063,150	(1,881,960)	181,190
Actual	1,946,299	(1,866,912)	79,387
Variance as at 31/3/04	(116,851)	15,048	(101,803)

Analysis of Main Variances

IT Services consultants fees	(10,720)		(10,720)
Computer Room Management	(13,512)		(13,512)
Printing	10,733		10,733
Office systems development	(12,100)		(12,100)
Supplies & services	8,641		8,641
Print Room internal recharges		21,778	21,778
Customer Contact Centre - employees	(14,434)		(14,434)
Energy	11,601		11,601
Fire Alarm	(97,360)		(97,360)
Miscellaneous	300	(6,730)	(6,430)
	(116,851)	15,048	(101,803)

Committed Expenditure carried forward to 2004/05

Customer Contact Centre Project Manager	14,400		14,400
Software Licences - Ledger system	7,650		7,650
Civic Centre Fire Alarm System	97,360		97,360
Total Committed Expenditure carried forward to 2004/05	119,410	0	119,410

Variance after Committed Expenditure	2,559	15,048	17,607
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Carry Forward Requests

Total Carry Forward Requests	0	0	0
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Variance after Carry Forward Requests	2,559	15,048	17,607
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Note

The indirect variance is principally due to lower recovery of internal recharges from the Print Room.

2003/04 REVENUE OUTTURN**APPENDIX 8****REVENUES & BENEFITS SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	2,787,320	176,730	2,964,050
Actual	2,518,116	119,748	2,637,864
Variance as at 31/3/04	(269,204)	(56,982)	(326,186)

Analysis of Main Variances

Staff variances (financed by ringfenced grants)	(171,764)		(171,764)
Increased income - Council tax fees		(53,098)	(53,098)
Benefits supplies & services	(45,880)		(45,880)
Increased DWP grant & Supported People		(30,516)	(30,516)
Council Tax & Housing Benefit a/c (net)		18,396	18,396
New Tax Credits - non staff (ringfenced grant)	(10,265)		(10,265)
Performance Standards Fund - non staff (ringfenced grant)	(5,934)		(5,934)
Discretionary Rate Relief	(14,140)		(14,140)
Concessionary fares	(28,898)		(28,898)
Miscellaneous	7,677	8,236	15,913
	(269,204)	(56,982)	(326,186)

Committed Expenditure carried forward to 2004/05

Pension Credit reserve staff (ringfenced)	54,000		54,000
Working Credit reserve staff (ringfenced)	16,350		16,350
Performance Standards fund staff (ringfenced)	11,400		11,400
Verification salaries (ringfenced grant)	76,230		76,230
Performance Standards - non staff (ringfenced)	5,930		5,930
RBS Office alterations due to Customer Contact Centre	45,880		45,880
New Tax Credits - non staff (ringfenced)	10,270		10,270
Total Committed Expenditure carried forward to 2004/05	220,060	0	220,060

Variance after Committed Expenditure

(49,144)	(56,982)	(106,126)
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Carry Forward Requests

Network improvements to Revenues & Benefits	50,000		50,000
Total Carry Forward Requests	50,000	0	50,000

Variance after Carry Forward Requests

856	(56,982)	(56,126)
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2003/04 REVENUE OUTTURN**APPENDIX 9****PROPERTY SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	467,560	(3,398,400)	(2,930,840)
Actual	408,042	(3,574,676)	(3,166,634)
Variance as at 31/3/04	(59,518)	(176,276)	(235,794)

Analysis of Main Variances

Employee savings (market factor supplements)	(81,588)		(81,588)
Industrial Estates income		(173,571)	(173,571)
Corporate Properties - backdated rental income		14,665	14,665
Miscellaneous	22,070	(17,370)	4,700
	(59,518)	(176,276)	(235,794)

Committed Expenditure carried forward to 2004/05

Market factor supplement funding (over 7 years)	60,000		60,000
Total Committed Expenditure carried forward to 2004/05	60,000	0	60,000

Variance after Committed Expenditure	482	(176,276)	(175,794)
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Carry Forward Requests

Total Carry Forward Requests	0	0	0
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Variance after Carry Forward Requests	482	(176,276)	(175,794)
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Note

Additional income of £117,000 was generated at the end of the year from backdated rental agreements for the industrial estates. This additional work led to increased costs for the unit.

2003/04 REVENUE OUTTURN**APPENDIX 10****COMMERCIAL & TECHNICAL SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget: CTS Other Services	925,360	(935,380)	(10,020)
CTS Trading		(139,470)	(139,470)
Total Revised Budget	925,360	(1,074,850)	(149,490)
Actual: CTS Other Services	1,050,544	(1,040,144)	10,400
CTS Trading		(161,227)	(161,227)
Total Actual	1,050,544	(1,201,371)	(150,827)
Variance as at 31/3/04	125,184	(126,521)	(1,337)

Analysis of Main Variances

CCTV	(28,923)		(28,923)
Crime Reduction	17,230		17,230
Public Lighting	87,533	(79,509)	8,024
Off street parking	10,370	(5,144)	5,226
Miscellaneous Environmental expenses	9,375	(6,184)	3,191
CTS Trading profit	0	(21,757)	(21,757)
Miscellaneous	29,599	(13,927)	15,672
	125,184	(126,521)	(1,337)

Committed Expenditure carried forward to 2004/05

Car Park computer equipment		10,000	10,000
Restructure issues following transfer		30,000	30,000
Viaduct Development		3,370	3,370
Total Committed Expenditure carried forward to 2004/05	0	43,370	43,370

Variance after Committed Expenditure

125,184	(83,151)	42,033
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Carry Forward Requests

CCTV Digitised Recording System	15,230		15,230
Total Carry Forward Requests	15,230	0	15,230

Variance after Carry Forward Requests

140,414	(83,151)	57,263
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Note

The allocation of costs between trading and non trading activities has distorted the direct and indirect figures and therefore the total column should be used for this Business Unit.

2003/04 REVENUE OUTTURN**APPENDIX 11****PLANNING SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	1,651,730	(669,640)	982,090
Actual	1,465,009	(720,436)	744,573
Variance as at 31/3/04	(186,721)	(50,796)	(237,517)

Analysis of Main Variances

Development control income		(43,350)	(43,350)
Local Plans	(10,727)		(10,727)
Head of service (planning delivery)	5,576		5,576
Historic Building Grants	(22,860)		(22,860)
City Centre Conservation Grants	(60,282)		(60,282)
Historic Buildings Reserve	(108,526)		(108,526)
Miscellaneous	10,098	(7,446)	2,652
	(186,721)	(50,796)	(237,517)

Committed Expenditure carried forward to 2004/05

Disabled Access Grants	6,180		6,180
Conservation Historical Buildings (grant income)	7,850		7,850
Local plans 2003/04 spending bid	10,730		10,730
Conservation Historic Buildings	80,010		80,010
Conservation Revolving fund	10,000		10,000
C2010 Heritage Regeneration	98,530		98,530
Total Committed Expenditure carried forward to 2004/05	213,300	0	213,300

Variance after Committed Expenditure	26,579	(50,796)	(24,217)
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Carry Forward Requests

Total Carry Forward Requests	0	0	0
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Variance after Carry Forward Requests	26,579	(50,796)	(24,217)
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Note

The overspend in directly controlled costs for the unit is linked to additional income generated in Development Control.

2003/04 REVENUE OUTTURN**APPENDIX 12****ECONOMIC & COMMUNITY DEVELOPMENT SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	2,141,460	863,600	3,005,060
Actual	2,024,117	845,891	2,870,008
Variance as at 31/3/04	(117,343)	(17,709)	(135,052)

Analysis of Main Variances

Post 14 Higher Education	(49,005)		(49,005)
Enterprise Agency Grant	(10,076)		(10,076)
Loan - Penguin Confectionery		(20,000)	(20,000)
Tourism (Christmas Lights)	(38,130)		(38,130)
TIC	21,580		21,580
Community Support	(25,392)		(25,392)
Benefits Advice Centre	14,190		14,190
Town Twinning	(26,142)		(26,142)
Miscellaneous	(4,368)	2,291	(2,077)
	(117,343)	(17,709)	(135,052)

Committed Expenditure carried forward to 2004/05

Brampton Business Centre - advertising (Focus magazine)	740		740
Regeneration Project: on-going programme of work	2,500		2,500
Post 14 Higher Education	30,000		30,000
Enterprise Agency (contribution to NW Arts grant scheme)	8,080		8,080
Christmas Lights	33,000		33,000
Town Twinning	26,140		26,140
Grants for Leisure	5,410		5,410
I T Grants - Parish Councils	2,270		2,270
Total Committed Expenditure carried forward to 2004/05	108,140	0	108,140

Variance after Committed Expenditure

(9,203)	(17,709)	(26,912)
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Carry Forward Requests

Benefits Advice Centre - move to Civic Centre	8,000		8,000
Community Centre call out fees	1,330		1,330
Play & Young People's Development	2,820		2,820
Bitts Depot - mobile museum & storage costs	3,220		3,220
Community Support general	1,200		1,200
Community Support Officer - mileage	2,300		2,300
Great Fair contribution	5,000		5,000
Cumberland Show contribution	1,000		1,000
Carlisle United contribution	10,000		10,000
Total Carry Forward Requests	34,870	0	34,870

Variance after Carry Forward Requests

25,667	(17,709)	7,958
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Note

A loan made to Penguin Confectionery in October 2001 was repaid during the year.

2003/04 REVENUE OUTTURN**APPENDIX 13****CULTURE, LEISURE & SPORT SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	3,522,690	1,693,830	5,216,520
Actual	3,244,856	1,652,396	4,897,252
Variance as at 31/3/04	(277,834)	(41,434)	(319,268)

Analysis of Main Variances

Late spending bids approved	(207,687)		(207,687)
Parks Patrols	(11,905)		(11,905)
Play Areas	(26,843)		(26,843)
ECCP	(2,355)	(29,205)	(31,560)
Archaeology debt cancelled		26,345	26,345
Underspend on buildings		(65,889)	(65,889)
Sports development	(19,380)		(19,380)
Tullie House	12,522	15,449	27,971
Training overspend - Tullie House		14,866	14,866
Miscellaneous	(22,186)	(3,000)	(25,186)
	(277,834)	(41,434)	(319,268)

Committed Expenditure carried forward to 2004/05

Sheepmount Fire Hydrant	27,000		27,000
2003/04 Bid - Tullie House Trust	27,760		27,760
2003/04 Bid - Sports Feasibility Study	49,460		49,460
2003/04 Bid - Talkin Tarn	17,460		17,460
2003/04 Bid - Theatre/Arts Centre Review	26,000		26,000
2003/04 Bid - Museum/Arts Development Plan	50,000		50,000
Bitts Park Security Lighting	10,000		10,000
Coach development grants	550		550
Sports Development - New Facilities (Carlisle Rugby Club)	1,000		1,000
On-going support for lottery projects	1,480		1,480
Partnership funding towards Multi-Sport areas	15,000		15,000
Strengthening of Sheepmount Bridge/Bitts Park Events		24,450	24,450
Play area equipment	26,980		26,980
Total Committed Expenditure carried forward to 2004/05	252,690	24,450	277,140

Variance after Committed Expenditure

(25,144)	(16,984)	(42,128)
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Carry Forward Requests

Total Carry Forward Requests	0	0	0
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Variance after Carry Forward Requests

(25,144)	(16,984)	(42,128)
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Note

The Archaeology debt is to be funded from the bad debt provision and therefore will have no impact on the general fund reserve.

2003/04 REVENUE OUTTURN**APPENDIX 14****ENVIRONMENTAL PROTECTION SERVICES**

	Direct Control	Indirect Control	Total
Revised Budget	4,530,110	91,240	4,621,350
Actual	4,462,030	146,400	4,608,430
Variance as at 31/3/04	(68,080)	55,160	(12,920)

Analysis of Main Variances

Environmental Protection additional income		(15,507)	(15,507)
Dog Policy	(21,881)		(21,881)
Pest Control	(6,791)	(9,389)	(16,180)
Housing		(10,360)	(10,360)
Building Repairs		17,466	17,466
Rent to CHA	12,093		12,093
LSVT	(29,422)		(29,422)
Homelessness	(23,117)		(23,117)
Exercise on prescription	(20,514)		(20,514)
Housing employees	(24,362)		(24,362)
Agency Fees re DFG	32,182		32,182
Cemetery/Crematorium income		72,010	72,010
Miscellaneous	13,732	940	14,672
	(68,080)	55,160	(12,920)

Committed Expenditure carried forward to 2004/05

Dog Policy general expenses	22,800		22,800
Exhibitions/Publicity - Food Safety legislation	3,950		3,950
Pest Control salaries	3,630		3,630
Homelessness Special Needs Officer supp est (18 mth post)	23,000		23,000
Strategy Officer salaries	25,650		25,650
Health Action Zone (ongoing project)	16,430		16,430
Clinical Exercise on Prescription: Fit for life - two year project	4,090		4,090
Agency fees from DFG	(32,180)		(32,180)
Income from hostel rents and dog fouling charges	6,270		6,270
Total Committed Expenditure carried forward to 2004/05	73,640	0	73,640

Variance after Committed Expenditure

5,560	55,160	60,720
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Carry Forward Requests

Equipment - housing regeneration	3,070		3,070
Introduction of liquor licensing 2004/05	4,740		4,740
Total Carry Forward Requests	7,810	0	7,810

Variance after Carry Forward Requests

13,370	55,160	68,530
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Note

Income relating to Bereavement Services has been lower than forecast this year due to lower death rates.

COMMERCIAL & TECHNICAL SERVICES (CARLISLE WORKS)
PROVISIONAL TRADING OUT-TURN 2003/04

The Carlisle Works/CTS trading accounts have been closed down, subject to audit, with the following provisional results:-

SECTION	TURNOVER		(PROFIT)/LOSS	
	Revised Budget £000's	Actual £000's	Revised Budget £000's	Actual £000's
BUILDINGS	4,468	4,788	(156)	(87)
HIGHWAYS	2,334	1,888	(11)	(2)
GROUND'S	1,469	1,565	7	15
STREET CLEANING	906	956	6	(32)
REFUSE COLLECTION	1,055	1,166	7	(3)
BUILDINGS CLEANING	308	300	(23)	(13)
MISC. SERVICES	493	832	31	(39)
TOTAL	11,033	11,495	(139)	(161)

ORIGINAL BUDGET	£	PROPOSED EXPENDITURE
COMMERCIAL & TECHNICAL SERVICES		
CCTV General expenses	15,230	Implementation of digital recording system for CCTV
	15,230	
ECONOMIC AND COMMUNITY DEVELOPMENT SERVICES		
Benefits Advice Centre	8,000	Relocation to the Civic Centre
Community Centre call out fees	1,330	Cover for Pop 2 the Park security costs
Play & Young People's Development	2,820	Accom. costs for staff moves to Bitts Depot
Bitts Depot - mobile museum & storage costs	3,220	Accom. costs for staff moves to Bitts Depot
Community Support general	1,200	Fund renovation of mobile exhibition unit
Community Support Officer - mileage	2,300	Contribution to vehicle renewal budget for pool car
Great Fair contribution	5,000	Proposed by Executive
Cumberland Show contribution	1,000	Proposed by Executive
Carlisle United contribution	10,000	Proposed by Executive
	34,870	
FINANCIAL SERVICES		
Salary savings (maternity leave/vacancy)	3,600	Audit Internal training for IDEA software
	3,600	
ENVIRONMENTAL PROTECTION SERVICES		
Employee savings (reduced hours)	3,070	Housing regeneration - new equipment
Public entertainment licences	4,740	Introduction of liquor licensing 2004/05
	7,810	
REVENUES & BENEFITS SERVICES		
Council Tax/Benefits salaries savings & excess Recovery costs income	50,000	IT Network upgrade for unit
	50,000	
STRATEGIC & PERFORMANCE SERVICES		
LSP/Regional Development	17,220	Budget not committed but to be used for original purpose
	17,220	
TOTAL GENERAL FUND CARRY FORWARD REQUESTS	128,730	