

FINANCIAL REPORT – FORECAST FULL YEAR AND ACTUAL FOR THE PERIOD APRIL 2003 TO FEBRUARY 2004

1 INTRODUCTION

- 1.1 This report sets out the forecast budget variations of all Portfolios and Committees from the approved original estimates for 2003/04.
- 1.2 Appendix 1 shows the current forecast for the General Fund. Appendix 2 shows the Capital expenditure position. Appendix 3 shows the figures for the Housing Revenue Account. Appendix 4 shows the financial position of Commercial Services for the period April to February 2004.
- 1.3 Cabinet approval is sought for all variations identified, but in addition, budget increases in excess of £20,000, must also be approved by Council at their next meeting.

2 GENERAL FUND (APPENDIX 1)

- 2.1 Total new variations to February 2004 show an estimated reduction in net expenditure of £269,000, reducing the total increase in net expenditure for the year to £342,000.
- 2.2 The major variations are listed below, but full details are set out in Appendix 1.

	£'000
NEW VARIATIONS	
Housing Business Units (Corp & Fin Hold A/c)	-10
Meals on Wheels (Corporate & Finance)	3
CCTV (Crime & Disorder)	15
Car Parks (Economy & Planning)	-42
Highways Agency Services (Economy & Planning)	75
Economic Development (Economy & Planning)	-32
Public Lighting (Economy & Planning)	-77
Refuse Collection & Street Cleansing (Env)	-9
Cemetries (Env)	-9
Waste Management & Recycling (Env)	-87
Homeless Assistance (Housing)	-44
Miscellaneous (Health & Social Inclusion)	-23
Recreation Centres (Leisure)	3
Health & Safety (G P & Licensing)	-10
Planning Development Control	-22
TOTAL	<u>-269</u>

- 2.3 In addition to the new variations outlined on the previous page, part (£39,000) of the previously approved supplementary estimate in respect of the Pay and Reward Strategy has been transferred from Corporate & Finance to Environment. Details are shown in Appendix 1, but the transfer has no impact on the overall financial position.
- 2.4 Actual expenditure as shown in Appendix1 at the end of February is £599,000 below the profiled budget expenditure. This does however not reflect the impact of any outstanding commitments payable.

3 CAPITAL EXPENDITURE (APPENDIX 2)

3.1 Other Services (Excluding Housing)

- 3.1.1 New variations show a decrease in 2003/04 expenditure of £528,000. Excluding items of rephasing, virement, developers' contributions and external funding, the effect of the new variations reported is an increase in the call on the Council's capital resources of £4,000. This increases the previously reported increased call on resources from £10,000 to £14,000.
- 3.1.2 The increase of £528,000 is summarised below, but full details are shown in Appendix 2.

	£'000
NEW VARIATIONS	
St John's Car Park - Hythe (Econ & Planning)	-65
Cycle Route, Stopples Lane - Hordle (Econ & Planning)	-10
Public Lighting (Economy & Planning)	-9
South East Ringwood Flood Relief (Environment)	-5
Various Flood Investigation Schemes (Environment)	-48
Portmore Flood Relief (Environment)	25
New Street Lymington Public Conveniences (Environment)	6
Brockenhurst Public Conveniences (Environment)	7
Calshot Public Conveniences (Environment)	
-180	
Recycling Extension (Environment)	17
Hurst Spit Beach Management (Environment)	-15
Coastal Strategy Plans (Environment)	5
Regional Monitoring (Environment)	-256
	<u>-528</u>

3.1.3 The table below provides an overview of the funding implications of the variations:

IMPACT ON CAPITAL RESOURCES	£'000
Delayed to 2004/05	-552
Variations to be funded from Developers' Contributions	-5
Variations to be funded from Grants and Supplementary Credit Approvals	25
Variations to be transferred from Capital Reserve	<u>4</u>
	<u>528</u>

3.2 Housing

3.2.1 There are no new variations to report.

4 HOUSING REVENUE ACCOUNT (APPENDIX 3)

4.1 Variations already reported amounted to an increase in net expenditure of £333,000. New variations show a reduction in net expenditure of £70,000, bringing the total increase for the year to £263,000.

4.2 The variations are as shown below. Detailed explanations are set out in Appendix 3.

	£'000
Reduction in Service Charge Income	20
Supervision and Management	<u>-90</u>
	<u>-70</u>

4.3 Appendix 3 shows that actual net expenditure at the end of February is £565,000 below the profiled budget expenditure, but this does not include commitments and principally reflects variations in the timing of Repairs and Maintenance expenditure. It does not indicate any substantial underspend in these areas at the end of the year.

5 COMMERCIAL SERVICES (APPENDIX 4)

5.1 Appendix 4 shows a net surplus of £226,812 for the period April to January 2004. The estimated allocation of this is £144,027 to the General Fund and £82,785 to the Housing Revenue Account.

6 CRIME AND DISORDER IMPLICATIONS

6.1 There are no crime and disorder implications arising directly from this

report.

7 ENVIRONMENTAL IMPLICATIONS

7.1 There are no environmental implications arising directly from this report.

8 RECOMMENDATIONS

8.1 It is recommended that Members:-

- a) approve the revised General Fund budget as set out in Appendix 1 and recommend Council to approve supplementary estimates of:
 - £75,000 increase in costs for Highways Agency Services
- b) approve the revised capital expenditure as set out in Appendix 2 and recommend to Council to approve a supplementary estimate of:
 - £25,000 for Portmore Flood Relief
- c) approve the revised Housing Revenue Account as set out in Appendix 3 and recommend Council to approve supplementary estimates of:
 - £20,000 increase in costs as a result of reduced service charges income
- d) note the financial position of Commercial Services as set out in Appendix 4.
- e) note the actual expenditure to profiled budget positions of the General Fund and Housing Revenue Account as set out in Appendices 1 and 3.

For Further Information Contact

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**FORECAST GENERAL FUND FULL YEAR REVENUE
EXPENDITURE 2003/04
AND ACTUAL FOR THE PERIOD APRIL 2003 TO FEBRUARY 2004**

	FULL YEAR FORECAST					ACTUAL TO FEBRUARY			
	Original Budget £000s	Previous Variations £000s	New Variations £000s	Forecast Outturn £000s	New Variation Note	Profiled Budget £000s	Actual to February £000s	Actual to Profiled £000s	% of Profile Spent
Corporate & Finance – Direct	5246	258	-36	5468	1	4982	4968	-14	100
Corporate & Finance – Holding	-269	-112	-10	-391	2	0	0	0	0
Crime & Disorder	416	13	15	444	3	387	398	11	103
Economy & Planning	2183	252	-76	2359	4	2087	1899	-188	91
Environment	5517	-139	-66	5312	5	4791	4726	-65	99
Housing	1443	-3	-44	1396	6	1267	1215	-52	96
Health & Social Inclusion	1446	14	-23	1437	7	1296	1295	-1	100
Leisure	2563	146	3	2712	8	2421	2163	-258	89
General Purposes & Licensing	573	20	-10	583	9	537	528	-9	98
Planning Development Control	938	42	-22	958	10	856	833	-23	97
Service Expenditure	20056	491	-269	20278		18624	18025	-599	97
Interest Earnings	-800	120		-680					
Net Expenditure	19256	611	-269	19598					
Transfer to (from) DSO reserve		-70		-70					
Transfer to (from) Cap. Fin. res.	-115			-115					
Transfer to (from) Gen. Fund Bal.	-72	-541	269	-344					
TOTAL REVENUE	19069	0	0	19069					

Note: Asset Rental figures are excluded from the table above

New Variations – General Fund Revenue Expenditure

£000

1. Corporate & Finance – Direct

Pay & Reward Strategy – The financial implications for the Council's Pay and Reward Strategy were approved at Cabinet on 28 April 2003. £39k of the total has now been transferred to the Environment Portfolio.

-39

Meals on Wheels – The management fee of the WRVS has increased by £6,600 as a result of reduced Government funding for the WRVS. 50% of this cost will be borne by Hampshire County Council, leaving a net cost to NFDC of £3,300.

3

-36

2. Corporate & Finance – Holding

Business Units – Savings in Housing in the production of the Housing Strategy and on IT expenditure are expected to lead to a reduction in General Fund costs of £10k.

-10

-10

3. Crime & Disorder	£000
CCTV –	
A previous virement of £3,000 from the car parks budget can be reversed as costs were already allowed for in the Traffic Management bid.	-3
Additional expenditure of £10k on CCTV Operators has been due to extra overtime as a result of the need to man the control room with more than one person.	10
Due to a change in the period being invoiced to Town Councils from Jul 2003 –Jun 2004 to Jul 2003 –Mar 2004 for their CCTV contributions there will be an £8k shortfall in 2003/2004. The income for the period April to July 2004 will as a result be received in 2004/05.	8
	<u>15</u>
4. Economy & Planning	
Car Parks	
- A £30k saving is forecast in relation to the implementation of the town centre car parks charging scheme. The contingency sum for the project has not been required in full due to other costs not being as high as anticipated.	
- The continuing interim arrangement in relation to the running of Hythe Market has resulted in additional income of £23k, partially offset by an increase in costs of £8k.	
- It has been necessary to reverse the £3k virement to the CCTV budget as this was already allowed for as part of the Traffic Management bid.	-42
Economic Development – Further savings of £32k have been identified, as a result of the delay in filling staff vacancies (£4k) and through the impact on initiatives undertaken by those staff (£28k).	-32
Highways Agency Services – Arrangements have been made to transfer Section 38 Inspections back to HCC with effect from 1 April 2004. The impact of this is a cost payable to HCC for future inspections of £34k. In addition there will be a further reduction in road adoption income of £41k.	75
Public Lighting – Two main factors will lead to a reduction in costs in 2003/04:	
1. The final invoices relating to 2002/03 have only recently been received from HCC and the costs are less than were anticipated.	
2. Maintenance costs for the year are forecast to be less than estimated as fewer major repairs were required during the first half of the year. Also, the programme of bulk lamp changes was less extensive than expected.	-77
	<u>-76</u>
5. Environment	
Cemeteries – A budget of £9,140 for potential maintenance work not covered by the in-house team has not been utilised in 2003/04.	-9
Pay & Reward Strategy – The financial implications for the Council's Pay and Reward Strategy were approved at Cabinet on 28 April 2003. £39k in total has been allocated to the Environment Portfolio.	39
Refuse Collection and Street Cleansing – Clinical Waste income is greater than expected due to a greater number of collections from Commercial premises such as Doctors surgeries and health centres.	-9
Waste Management & Recycling	
- The budget for glass income for 2003/04 includes a profit share from the Midland Glass Reprocessing Plant. It was announced in February 2004 that there would be no profit share for 2003/04 because of low market prices for glass.	17

	£000
- Additional income for 2003/04 of £58k relates to recycling credits for paper, textiles and glass for 2002/03, which were not received until April/June 2003. In addition, recycling credits of £46k are forecast, as a greater volume of paper has been recycled in 2003/04 than in previous years.	-104
	<u>-66</u>
6. Housing	
Homeless Assistance –	
As a result of improvements in the approach to accommodation provision, which avoids the need for Bed and Breakfast wherever possible, further savings of £40,000 on this budget can now be confirmed.	
Costs for Housing Association Top Ups have been reducing as a result of changes to Housing Benefit rules. The effect is a likely saving of £4,000.	-44
	<u>-44</u>
7. Health & Social Inclusion	
Dog Warden – There has been a reduction in the cost of kennelling stray dogs due to the use of 2 separate kennels. There has also been a reduction in the number of dogs that have required rehoming. In the next financial year costs are likely to rise significantly as the Police will be relieved of their current duty to take stray dogs off members of the public and this will result in an increase in the number of dogs that are handled by NFDC.	-13
Personal Health and Social Inclusion – Due to delays in the project timetable a saving of £5,000 on this budget is expected.	-5
Welfare Funerals – The requirement for Welfare Funerals varies throughout the year, but has to date been lower than expected. It is therefore anticipated that a saving of £5,000 can be made.	-5
	<u>-23</u>
8. Leisure	
Legal expenses have been incurred at Ringwood and Totton Recreation Centre following action brought by members of the public. The case at Ringwood did not reach court but resulted in fees of £360. Whilst the case concerning Totton was dismissed from Court by the Judge it still resulted in fees of over £11,000, which were covered by our insurance apart from a £2,500 excess.	3
	<u>3</u>
9. General Purposes and Licensing	
Health & Safety	
- An additional saving of £7k has been identified due to the Health & Safety newsletter not being published this year.	
- Additional income of £3k has been received in relation to court costs.	-10
	<u>-10</u>
10. Planning Development Control	
- As previously reported, this service has seen an increase in planning applications received for household extensions, which coincides with a slow down in the housing market. This has resulted in further additional income of £47k, which is partly offset by additional advertising costs of £7k and hired and contracted costs of £6k.	

	£000
- As reported to the Planning DC Committee on 10 December 2003 there will be additional ombudsman expenditure amount to £8k. This relates to a local settlement of a complaint due to the inadvertent issue of a planning permission due to a clerical error.	
- Additional expenditure of £4k has been incurred following a number of enforcement notice appeals being taken to high court and the decisions falling against NFDC.	<u>-22</u>
	<u>-22</u>
TOTAL ALL NEW VARIATIONS (REVENUE)	<u>-269</u>

Previously Reported Variations – General Fund Revenue Expenditure

	£000
1. Corporate & Finance – Direct	
Adjustment in previous report	133
Cabinet – 3 December 2003	96
Cabinet – 4 February 2004	29
	<u>258</u>
2. Corporate & Finance – Holding Accounts	
Cabinet - 6 August 2003	101
Adjustment in previous report	-136
Cabinet – 1 October 2003	23
Cabinet – 3 December 2003	5
Cabinet – 4 February 2004	-105
	<u>-112</u>
3. Crime & Disorder	
Cabinet - 6 August 2003	3
Adjustment in previous report	-2
Cabinet – 3 December 2003	9
Cabinet – 4 February 2004	3
	<u>13</u>
4. Economy & Planning	
Cabinet - 6 August 2003	249
Cabinet – 1 October 2003	54
Cabinet – 3 December 2003	-23
Cabinet – 4 February 2004	-28
	<u>252</u>
5. Environment	
Cabinet - 1 October 2003	-112
Cabinet – 3 December 2003	23
Cabinet – 4 February 2004	-50
	<u>-139</u>
6. Housing	
Cabinet - 3 December 2003	-20
Cabinet - 4 February 2004	17
	<u>-3</u>
7. Health & Social Inclusion	
Cabinet - 3 December 2003	14
	<u>14</u>
8. Leisure	
Cabinet - 6 August 2003	4
Adjustment in previous report	5
Cabinet - 1 October 2003	-52
Cabinet – 3 December 2003	29
Cabinet – 4 February 2004	160
	<u>146</u>
9. General Purposes & Licensing	
Cabinet - 3 December 2003	11
Cabinet - 4 February 2004	9
	<u>20</u>

10. Planning Development Control	£000
<i>Cabinet – 6 August 2003</i>	70
<i>Cabinet – 3 December 2003</i>	-28
	<u>42</u>
11. Interest Earnings	
<i>Cabinet – 1 October 2003</i>	120
	<u>120</u>
TOTAL PREVIOUSLY REPORTED	<u>611</u>

**FORECAST FULL YEAR CAPITAL EXPENDITURE 2003/04
AND ACTUAL FOR THE PERIOD APRIL 2003 TO FEBRUARY 2004**

	FULL YEAR FORECAST					ACTUAL TO FEBRUARY			
	Original Budget £000s	Previous Variations £000s	New Variations £000s	Forecast Outturn £000s	New Variation Notes	Profiled Budget £000s	Actual to February £000s	Actual to Profiled £000s	Actual to Profiled %
Corporate & Finance	782	105	0	887			391		
Crime & Disorder	11	22	0	33			0		
Economy & Planning	449	-113	-84	252	1		191		
Environment	828	237	-178	887	2		630		
Env (Coastal Protection)	876	324	-266	934	3		745		
Leisure	736	311	0	1047			704		
Leisure – Developers Contrib.	1468	178	0	1646			741		
Subtotal Other Services	5150	1064	-528	5686			3402		
Housing – Public Sector		118		118			141		
Housing – Private Sector	3255	-584		2671			1623		
Subtotal Housing	3255	-466		2789			1764		
TOTAL CAPITAL	8405	598	-528	8475			5166		

New Variations – Capital Expenditure

1. Economy & Planning

St John's Car Park Hythe – The start date of this project is dependent on construction of the new St John's Road link by HCC. Due to continuing delays in construction works it has again been necessary to rephase this scheme, which will now be scheduled to commence in 2004/2005.

Cycle Route Stopples Lane Hordle – The legal difficulty relating to the ownership of the land still needs to be resolved with Hordle Parish Council. A further £10k has therefore been rephased into 2004/2005.

Public Lighting – The final invoices relating to 2002/03 have only recently been received from HCC and the costs are less than were anticipated.

2. Environment

South East Ringwood Investigation & Flood Relief – In the estimates for this scheme, an allowance was made for the replacement of trees that were removed from the watercourse. Following discussions with the Environment Agency and English Nature it has been decided not to plant new trees therefore, a saving of £5k can be made.

	£000 NFDC	£000 RE – PHASING	£000 OTHER	£000 TOTAL
		-65		-65
		-10		-10
	-9			-9
	-9	-75		-84
			-5	-5

APPENDIX 2

Fordingbridge/Normandy Lane/Calmore Flood Investigations – Work has started on these investigations, but with the exception of two events around Christmas, there has been no significant rainfall since the work began. The investigation cannot be completed until results of the flow survey can be used for appraisal purposes. Therefore, it has been necessary to rephase £15k, £18k and £15k respectively into 2004/05.

Portmore Flood Relief – The total gross cost of this scheme as approved by DEFRA, has been increased by £25k. The additional cost will be met by Government grant and Supplementary Credit Approval.

New Street Lymington – An overspend on the rebuilding of the PC at New Street Lymington is due to two main reasons. One being the cost of moving underground electric cables not originally budgeted for, the other being the purchase of two new wallgate handwash units as the two existing units were unusable.

Brockenhurst – An overspend on the rebuilding of the PC at Brockenhurst is due to two main reasons. One being the revised drainage layout required by Southern Water, the other being the cost of a retaining wall and fencing around the building.

Calshot – The building of the new PC at Calshot has been delayed and the budget rephased into 2004/05. The rephasing is mainly due to difficulties experienced by the Council's preferred partner, for a joint beach café facility, in finding an operator for the café. The delay has meant that it would be undesirable to build during the summer months and therefore any new build is unlikely to start until the end of the season.

Recycling Extension – The purchase of a small vehicle in relation to the extension of the clear sacks recycling scheme has been rephased from 2004/05, to utilise DEFRA grant which has become available in this financial year.

3. Environment – Coastal Projection

Hurst Spit Beach Management – A delay in receiving permission from a landowner to carry out works has resulted in maintenance works being delayed. Therefore, £15k has been rephased into 2004/05.

Coastal Strategy Plan Christchurch Bay – Rephasing of £13k has been necessary as DEFRA now require a more detailed justification of schemes and this has delayed work on the scheme.

Coastal Strategy Plan Western Solent – Rephasing of NFDC staff's work priorities has enabled more time to be spent on this project in 2003/04 than originally estimated.

Regional Monitoring - £256k rephasing has been necessary due to a delay in approval from DEFRA.

TOTAL VARIATION (CAPITAL – OTHER SERVICES)

TOTAL VARIATION (CAPITAL – HOUSING)

TOTAL CAPITAL EXPENDITURE VARIATION

£000 NFDC	£000 RE – PHASING	£000 OTHER	£000 TOTAL
	-48		-48
		25	25
6			6
7			7
	-180		-180
	17		17
13	-211	20	-178
	-15		-15
	-13		-13
	18		18
	-256		-256
	-266	0	-266
4	-552	20	-528
	0	0	0
4	-552	20	-528

Previously Reported Variations – Capital Expenditure

	£000
1. Corporate & Finance	
Cabinet - 6 August 2003 - Slippage	105
	<u>105</u>
2. Crime & Disorder	
Cabinet - 6 August 2003 - Slippage	22
	<u>22</u>
3. Economy & Planning	
Cabinet - 6 August 2003 - Slippage	84
Cabinet - 1 October 2003	-200
Cabinet – 3 December 2003	116
Cabinet – 4 February 2004	-113
	<u>-113</u>
4. Environment	
Cabinet – 6 August 2003 - Slippage	382
Cabinet - 6 August 2003 - Variation	-100
Cabinet - 1 October 2003	15
Cabinet – 3 December 2003	-57
Cabinet – 4 February 2004	-3
	<u>237</u>
5. Environment – Coastal Protection	
Cabinet – 6 August 2003 - Slippage	605
Cabinet - 6 August 2003 - Variation	-116
Cabinet - 4 February 2004	-165
	<u>324</u>
6. Leisure	
Cabinet – 6 August 2003 - Slippage	364
Cabinet - 6 August 2003 - Variation	2
Cabinet - 4 February 2004	-55
	<u>311</u>
7. Leisure – Developers’ Contributions	
Cabinet – 6 August 2003 - Slippage	112
Cabinet - 6 August 2003 - Variation	659
Cabinet - 1 October 2003	50
Cabinet – 3 December 2003	-1051
Cabinet – 4 February 2004	408
	<u>178</u>
SUBTOTAL OTHER SERVICES	<u>1064</u>
8. Housing Public Sector	
Cabinet – 6 August 2003 - Slippage	113
Cabinet - 1 October 2003	5
	<u>118</u>
9. Housing Private Sector	
Cabinet – 6 August 2003 - Slippage	-524
Cabinet – 3 December 2003	-60
	<u>-584</u>
SUBTOTAL HOUSING	<u>-466</u>
TOTAL PREVIOUSLY REPORTED – ALL CAPITAL SCHEMES	<u>598</u>

FORECAST FULL YEAR HOUSING REVENUE ACCOUNT
EXPENDITURE 2003/04
AND ACTUAL FOR THE PERIOD APRIL 2003 TO FEBRUARY 2004

	FULL YEAR FORECAST					ACTUAL TO FEBRUARY			
	Original Budget £000s	Previous Variations £000s	New Variations £000s	Forecast Outturn £000s	New Variation Note	Profiled Budget £000s	Actual to February £000s	Actual to Profiled £000s	Actual to Profiled %
Reactive Maintenance	2342	58	0	2400		2200	1911	-289	87
Cyclical Maintenance/DFG	1327	0	0	1327		1262	1118	-144	89
Supervision & Management	4297	165	-90	4372	2,3	4061	3971	-90	98
Rent Rebates	10078	-738	0	9340		8562	8538	-24	100
Revenue Cont. to Cap. Exp.	372	0	0	372		295	295	0	100
Capital Financing Costs	915	0	0	915		839	839	0	100
Depreciation	3214	0	0	3214		3214	3214	0	100
Other Expenditure	53	0	0	53		49	30	-19	61
Capital Expenditure charged To Revenue	0	118	0	118		118	118	0	100
Total Expenditure	22598	-397	-90	22111		20600	20034	-566	97
Dwelling Rent Income	-16622	0	0	-16622		-15237	-15246	-9	100
Other Rent Income	-457	0	0	-457		-419	-420	-1	100
Service Charge Income	-1115	0	20	-1095	1	-1023	-1003	20	98
Rent Rebate Subsidy	-9510	730	0	-8780		-8048	-8048	0	100
Other Subsidy	5100	0	0	5100		4675	4675	0	100
Other Income	-608	0	0	-608		-547	-556	-9	102
Total Income	-23212	730	20	-22462		-20599	-20598	1	100
Deficit/Surplus(-)	-614	333	-70	-351		1	-564	-565	

New Variations – Housing Revenue Account

	£000
1. Service Charge Income – As a result of past changes to the accommodation in various sheltered schemes the number of units has been falling, resulting in a reduction in the expected income of £20,000	20
2. Supervision and Management - Special Services – As a result of past changes to the accommodation in various sheltered schemes, which has been phased in over a number of years the number of units has been falling. Whilst this has reduced service charge income it is also expected to lead to a reduction in Supervision & Management costs of £50,000.	-50
3. Supervision and Management - General Services – A number of savings in business units as outlined below will reduce the costs to the Housing Revenue Account:	
Planned Maintenance - £14,000 saving principally due to staff savings as a result of recruitment difficulties in the year.	
Reactive Maintenance - £12,000 saving due to a reduction in inspections and printing costs.	
Housing Contracts/Rent Monitoring - £11,000 saving principally due to a vacant post not being filled.	
Housing Systems - £3,000 saving due to various smaller cost reductions (ISDN line, consultants, upgrades).	-40
	<u>-70</u>

Previously Reported Variations – Housing Revenue Account

	£000
<i>Cabinet - 6 AUGUST 2003</i>	154
<i>Cabinet - 1 OCTOBER 2003</i>	-3
<i>Cabinet – 3 DECEMBER 2003</i>	182
	<u>333</u>

SUMMARY COMMERCIAL SERVICES REVENUE ACCOUNTS FOR THE FINANCIAL PERIOD: APRIL TO JANUARY 2004

	Coast Protection	Sewers	General Engineering	Building Works	Grounds Maintenance	Cemeteries & Grounds Maint.	Refuse / St.Cleaning	Building Cleaning	Fleet Management	Veh. & Plant Maintenance	TOTAL
	£	£	£	£	£	£	£	£	£	£	£
EXPENDITURE											
Opening WIP	(26,764)	(5,690)	96,010	(78,154)							(14,598)
Labour	4,571	75,779	243,387	408,668	3,060	259,985	2,138,124	562,847	37,478	342,048	4,075,947
Materials	1,517	7,480	89,054	123,714	-	13,278	38,278	25,573	61,337	223,314	583,545
Sub Contractors	103,994	148,780	254,444	1,200,913	33,386	147,434	88,176	23,297	-	-	2,000,424
Transport and Plant	935	13,977	64,105	55,434	-	155,531	27,836	15,948	1,199,217	-	1,532,983
Provision for Losses	(600)	-	(19,600)	(7,900)	-						(28,100)
SUB TOTAL	83,653	240,326	727,400	1,702,675	36,446	576,228	2,292,414	627,666	1,298,032	565,362	8,150,200
Closing WIP	43,600	33,277	284,451	425,243	-	-	-	-	-	-	786,571
NET EXPENDITURE	40,053	207,048	442,949	1,277,432	36,446	576,228	2,292,414	627,666	1,298,032	565,362	7,363,630
INCOME	45,285	233,785	491,060	1,323,146	40,913	622,801	2,283,720	645,994	1,314,772	588,966	7,590,443
(SURPLUS) / DEFICIT	(5,232)	(26,737)	(48,111)	(45,714)	(4,467)	(46,573)	8,694	(18,328)	(16,741)	(23,603)	(226,813)
(SURPLUS) / DEFICIT	(11.55%)	(11.44%)	(9.80%)	(3.45%)	(10.92%)	(7.48%)	0.38%	(2.84%)	(1.27%)	(4.01%)	(2.99%)
TURNOVER (%)											

APPROX. ALLOCATION OF (SURPLUSES)											
GENERAL FUND	(5,232)	(14,775)	(44,151)	-	(4,467)	(29,243)	8,694	(14,509)	(16,741)	(23,603)	(144,027)
H.R.A.	-	(11,962)	(3,960)	(45,714)	-	(17,330)	-	(3,819)	-	-	(82,785)
(SURPLUS) / DEFICIT	(5,232)	(26,737)	(48,111)	(45,714)	(4,467)	(46,573)	8,694	(18,328)	(16,741)	(23,603)	(226,812)