

General Fund Revenue Account 2019-20 Provisional Year End Position

Corporate Priority:	OG3 Becoming a more agile & commercial Council; securing our financial future
Relevant Ward Member(s):	
Date of consultation with Ward Member(s):	
Exempt Information:	No
Key Decision:	No
Subject to call-in:	No Not key decision

1 Summary

- 1.1 To provide Members with information on the provisional year end for the General Fund accounts and to provide information on the implications on the Council's balances and reserve. After taking into account the allocation to reserves and other adjustments the deficit for the year to be funded from the Corporate Priorities Reserve is £8k an underspend of £126k. With regard to special Expenses Melton Mowbray the underspend is £81k. The final position is still subject to external audit approval for 2019-20.

2 Recommendations

- That Cabinet:
- 2.1** Notes the provisional year end position, variations to the 2019-20 approved budget and the resultant effect on the Council's balances and reserves for the General Fund as set out below and in the attached paper.
- 2.2** Recommends to Council that £300k of the business rates equalisation reserve be allocated to support any unfunded Covid-19 expenditure.

3 Reason for Recommendations

- 3.1 It is important that Cabinet are aware of the financial position of the General Fund in order to ensure they can make informed decisions that are affordable and financially sustainable for the Council

4 Background

- 4.1 The following table compares the provisional year end position for 2019-20, subject to audit, for all General Fund and Special Expenses to the approved budget (including carry forwards and supplementary estimates) as agreed by members during 2019-20. For members further information a comparison has also been made to show performance against the original budget set in February 2019. Attached at Appendix A is a summary of budget holder performance comparing the provisional year end position to the approved budget but for controllable budgets only i.e. excludes support service recharges, capital charges and other internal recharges between services. The approved budget is the authorised budget for spending purposes. There are no areas of overspend in budget holders control which should be considered for carry forward to form the first call on resources in the new financial year.

General Fund

	Original Budget	Latest Approved Budget	Provisional Year End Position	Variance to Original (Underspend) / overspend	Variance to Latest approved (Underspend) / overspend
	£'000	£'000	£'000	£'000	£'000
Net Expenditure	4,906	5,105	5,213	307	108
Funding					
Business Rates	(1,273)	(1,273)	(1,507)	(234)	(234)
NNDR Collection Fund	47	47	47	0	0
Council Tax Collection Fund	15	15	15	0	0
New Homes Bonus	(327)	(327)	(327)	0	0
Council Tax	(3,244)	(3,244)	(3,244)	0	0
Total funding	(4,782)	(4,782)	(5,016)	(234)	(234)
Surplus (-) / Deficit for year	124	323	197	73	(126)
Funded by					
C/fwd Reserve	0	(148)	(148)	(148)	0
Spending Pressure Reserve	(26)	(26)	(26)	0	0
Regeneration and Innovation Reserve	0	(15)	(15)	(15)	0
Corporate Priorities Reserve	(98)	(134)	(8)	(91)	(126)

Special Expenses

	Original Budget	Latest Approved Budget	Provisional Year End Position	Variance to Original (Underspend) / overspend	Variance to Latest Approved (Underspend) / overspend
	£'000	£'000	£'000	£'000	£'000
Net Cost of services	626	650	578	(48)	(72)
Non service related expenditure	(636)	(636)	(645)	(9)	(9)
Surplus (-) / Deficit for year and reserve movement	(10)	14	(67)	(57)	(81)

*the net position on the closed Churchyards of Spoxton and Frisby are summarised in Appendix A

- 4.2 The net revenue expenditure in regard of the General Fund for 2019-20 prior to council tax and grant funding was originally estimated at £4.906m, which was subsequently updated to an approved budget of £5.105m. The increase took into account allowing for budgets brought forward from the previous financial year (£148k) and requests for additional funding to support initiatives identified in year (£51k). After taking into account the allocation to reserves and other adjustments the deficit for the year to be funded from the Corporate Priorities Reserve is £8k compared to the latest approved budget of £134k deficit, a reduction of £126k. This is mainly as a result of an overall underspend across the council as outlined in Appendix A and variations in support charges between the funds. Of the £126k reduction, £122k is being carried forward into 2020-21 resulting in a net reduction in the draw on reserves over that approved of £4k.
- 4.3 The net revenue expenditure in regard of the Special Expenses Melton Mowbray for 2019-20 was originally estimated at £626k, which was subsequently updated to an approved budget of £650k. The increase took into account allowing for budgets brought forward from the previous financial year (£7k) and requests for additional funding to support initiatives identified in year (£17k). After taking into account the allocation to reserves and other adjustments there was variance against the approved budget of £81k surplus of which £13k is being carried forward into 2020-21, resulting in a £68k increase on the Special Expenses Reserve over the approved budget.
- 4.4 As part of the Council's flexible budget monitoring processes budgets are updated throughout the year to take into account supplementary estimates, virements and budget reductions creating an approved budget for budget holders to work within. As part of the budget monitoring and review process all budget holders have been requested to provide an explanation of significant variations against their approved budget on individual services. Brief comments summarising the reasons for any budget variations for items which are within the budget holder's control have been included against the relevant service line in Appendix A. Only those in excess of £10k have been commented on. There are some key variances we would draw members attention which are outlined in paragraph 3.6.
- 4.5 Also, included for information is the level of carry forwards previously approved by the Portfolio Holder for Corporate Finance and Resources which originally totalled £122,140 for general expenses and £13,200 for Special Expenses. Following the completion of final

accounts it can be confirmed the carry forward amounts remain the same and no alterations have been required for the final balances.

4.6 KEY VARIANCES

4.6.1 General Fund – Underspends

- **Waste Management** – Following the full year impact of the new waste contract a number of savings have been achieved through the main contract plus savings on bin purchases and income generation on replacement bins and bulky waste (£21k). There have also been savings on transportation costs for dealing with disposals including street sweepings (£28k).
- **Business Rates** – Income underspend due to Increased S31 Grant (covers reliefs granted) received based on final NNDR return to Government which has been partly offset by transfers to the business rates retention reserve. The remaining underspend is due to an accounting adjustments required following returns to government. This has been partly reduced by additional spend for RV analysis which will generate additional NDR income next year (£13.5k).
- **Information Technology** – There have been a number of savings with the ICT budget including, the deferral of implementation expenses & licencing costs and a series of major infrastructure improvements to 2020-21 as a result of a delay in implementation caused by interdependency on other projects, and in part by Covid-19 (£92k). The majority of this has been carried forward into 2020-21.
- **Bad debt Provision** – There has been a reduction on the bad debt provision in year across the sundry debt revenue stream which is due to a combination of two factors. The first being that there has been less debt raised across sundry debt as a whole. Therefore there hasn't been as much debt to collect across the year 2019-20 in comparison to 2018-19. The second is an increase in collection performance meaning that collection rates have improved in 2019-20 (95%) when compared to 2018-19 (93%). There is now a dedicated sundry debt resource in place and it is hoped to see this performance continue to improve. It is also intended to review the recovery processes as part of the new finance system implementation with the intention being to streamline the process if possible. Improved reporting is also hoped to be seen within this area to allow the any potential issues to be pinpointed linked to the recovery of any outstanding debts. We are in the early stages of mapping both the process and the reporting aspects out. There has been a circa £50k reduction on the provision as a whole including overpayment of housing benefit.
- **IEG4 Project** – There has been a delay in development of Website pending the IEG4 implementation resulting in a underspend of £18k on this project which is being carried forward into 2020-21. This has been partly offset by some additional training costs incurred resulting in a net underspend of £12k for the year.
- **Legal Services** – Income generated exceeded expectations due to use of consultancy support alongside savings generated from vacancies and a delay in the purchase of publications (£20k)
- **Building Control** – there has been a salary saving during the year following the deletion of one post which has been transferred into the Building Control Partnership alongside the costs of the partnership being lower than expected (£20K).
- **Income:** There has been some additional income generated in excess of budget predictions:
 - **Cattle Market** - Previous assumption around reduction in income has not materialised as performance was better than expected. In the last quarter live stock

sales exceeded the previous two years income, mainly attributable to a strong sale in sheep mainly due to 'market' conditions and improved sheep trading from Melton Mowbray (£23k).

- **Investment Income** - income from interest received was higher than anticipated as a result of greater returns achieved from Treasury Management activities (£55k).

4.6.2 General Fund – Overspends

- **Income:** the council has seen a reduction of some key income streams:
 - **Development Control** – Planning income has decreased this year with uncertainty throughout the year around the UK exiting the EU (£236k)
 - **Car Parks** - income was down throughout the year and impact of COVID-19 added to this further with £12k alone lost in the final few weeks of March (total shortfall was £27k for year)
- **Parkside** - Overspend on responsive repairs due to additional works required in year and utilities costs which are difficult to predict. Income targets for civic suite hire have not been met (£22k).
- **Corporate Repairs and Maintenance** - Overspend due to additional repair works required in year covering areas such as Council Buildings, Car Parks, Melton Country Park and Leisure Centres (£27k).

4.6.3 Special Expenses Melton Mowbray

- **Community Centres (£28k underspend)** - Professional Fees related to looking at development potential of Community Centres were not undertaken due to Covid-19. Also, additional income was received in year for all three centres used by Leicestershire County Council in 2019-20 whereas budget assumed closures.
- **Repairs and Maintenance (£13k underspend)** - Works that we due to take place have been moved into 2020-21 due to vacant post and will be undertaken in once resources are in place.

4.7 RESERVES

The impact on reserves and balances of the provisional year end position is summarised in the tables below:

Working Balances	General Fund	Special Expenses
	£	£
Balance as at 31 st March 2019	640,000	50,000
Contribution from /to (-) Revenue Account	0	0
Provisional Balance @ 31st March 2020	640,000	50,000
Less:		
Budgeted changes to Reserves 2020-21	0	0
Revised Estimated Position @ 31 March 2021	640,000	50,000

Specific Reserves	Corporate Priorities Reserve	Spending Pressure Reserve	Special Expense Reserve
	£	£	£
Balance as at 31 st March 2019	1,200,394	25,864	293,667
Contribution from /to (-) Revenue Account	(7,560)	(25,864)	67,324
Contribution to the carry forward reserve	(122,140)	0	(13,200)
Provisional Balance @ 31st March 2020	1,070,694	0	347,791
Less:			
Budgeted changes to Reserves 2020-21	(215,570)	0	0
Supp Ests agreed in 2020-21	(40,000)	0	0
Revised Estimated Position @ 31st March 2021	815,124	0	347,791

- 4.7.1 As a result of the above, the balance on the Corporate Priorities Reserve is estimated to be £36,112 less than that approved by members during 2019/20 which had estimated the balance to be £851,236. The minor difference on the reserve is as a result of the underspend at the year-end (£4k) offset by two supplementary estimate for the new Election Management system (£15.5k) and Members Allowances approved (£24.5k) in 2020-21.
- 4.7.2 For Special Expenses (MM) as a result of the figures in the table above, the balance on the Special Expenses Reserve is estimated to be £68,254 higher than that reported to the Council in February 2020 (£279,537). The majority of the difference on the Reserve can be accounted for as a result of the underspend during the year. As highlighted above more robust forecasting would have highlighted this earlier.

5 Main Considerations

- 5.1 Considerations have been addressed in paragraph 3 to this report.

6 Options Considered

- 6.1 No other options considered as If the report was not provided councillors would not be aware of ongoing developments and therefore would not be able to represent their residents effectively.

7 Consultation

- 7.1 The statement of accounts (subject to audit) which includes the General Fund revenue out-turn position has been advertised from 1st July to 11th August 2020 as available for public inspection on the website and the auditors available to answer questions.

8 Next Steps – Implementation and Communication

- 8.1 The provisional out-turn as part of the draft statement of accounts will be considered by the Audit and Standards Committee at its meeting on the 29th September.
- 8.2 External Audit will be undertaking their independent assessment of the council's financial statement position and accounts production as part of the statutory duties through the audit process taking place during August 2020.

9 Financial Implications

- 9.1 In summary, taking into account carry forwards, the 2019-20 end of year position has resulted in an increase to the balance on the corporate priorities reserve of £4k against the approved budget based on approvals during 2019-20 and £68k higher for Special Expenses.
- 9.2 The current economic climate continues to prove challenging for the Council in terms of financial management and is currently in a period of great uncertainty due to the ongoing funding review and even more pressing, the impact of COVID-19. The council is monitoring closely the financial impact of COVID-19 in terms of both additional expenditure being incurred and income shortfalls. To date the extra funding provided by Government is unlikely to meet the full impact of this and without further government support the Council is likely to have to call on reserves to balance the 2020-21 budget. Latest estimates indicate a potential unfunded financial impact of between £865k and 1,347k. This would utilise all of the Corporate Prioritise Reserve and also a sizeable portion of the working balance meaning the council would be left with little financial resilience for any future financial pressures and limited resources to fund any non-recurring expenditure that could not be met from within the revenue budget. This would cause difficulties should the council need to identify on going savings in the future that require any initial investment to achieve these. Future losses are also likely to materialise in the future as a result of the difficulty in collecting business rates, council tax and any sundry debts. COVID-19 has also impacted on the uncertainty over the business rate retention scheme and outcome of the Fairer Funding Review which have both been pushed back. This will be a challenging target and requires a Council wide approach in order to achieve an ongoing financially sustainable Medium Term Financial Strategy. A further round of government funding has been announced with the detail awaited. Once this has been received and assessed the projections can be updated.
- 9.3 Further information regarding the draft Statement of Accounts and the Narrative Statement will be presented to the Audit and Standards Committee at its meeting on the 29th September. The Narrative Statement will provide more organisational oversight of the achievements in 2019-20, focus for the coming year and challenges that lie ahead including the impact and recovery phase of COVID-19.

- 9.4 Under the Local Government Act 1988 it is illegal for planned expenditure in the current or a future year to exceed budgeted resources and available reserves. As set out above all COVID-19 expenditure and income loss is being carefully monitored to ensure this is not the case. However as set out above current projections indicate the working balance is likely to be utilised should significant additional resources not be provided externally. This means the council is already projecting the likelihood of incurring expenditure below its minimum level of reserves. Due to the fluid nature of responding in such circumstances it is considered necessary to ensure there is as much flexibility as possible to continue to provide a robust service to the community at this time. The council has a business rates equalisation reserve which was established to help mitigate the financial impact of variations in business rates income that can arise both upwards and downwards over the years due to the nature of the business rates rendition scheme. In recent years this has increased and is at a level that is higher than in normal circumstances is required. As such it is being recommended that £300k of this reserve be allocated to offset the financial implications of the COVID crisis. It should be noted that one of the financial impacts of COVID over the medium term is likely to be a reduction in growth in business rates and also potentially a decline as businesses cease trading. This action whilst providing the necessary funding to support the COVID response and recovery will reduce the financial resilience of the authority to cope with any large reduction in business rates income in the future. However the decline in business rates income will be a national issue and one the government will need to consider when it assesses the financial settlement for 2021/21 and later years.

Financial Implications reviewed by: **Director for Corporate Services**

10 Legal and Governance Implications

- 10.1 There are no specific legal considerations associated with this report.

Legal Implications reviewed by: Director for Governance and Regulatory Services

11 Equality and Safeguarding Implications

- 11.1 Equalities and Safeguarding issues were addressed in setting the current year's budget. There are no further equalities issues arising from this report.

12 Community Safety Implications

- 12.1 Community safety issues were addressed in setting the current year's budget. There are no further community safety issues arising from this report.

13 Environmental and Climate Change Implications

- 13.1 No implications have been identified.

14 Other Implications (where significant)

- 14.1 No other implications have been identified.

15 Risk & Mitigation

- 15.1 The Council's Chief Financial Officer has a duty under the Local Government Act 2003 in setting the budget to comment on the robustness of the estimates and the adequacy of the reserves. This requires that effective budget monitoring procedures are set in place to monitor expenditure and income against the budget and careful consideration is given to determining the level of reserves
- 15.2 It is still early in the 2020-21 financial year for budget monitoring but as outlined in para 8.2 with the impact of COVID-19 there is going to be a significant impact on balancing the budget with the likelihood of having to call on reserves. The Council is continuing to lobby for additional funding and have been working with the LGA to highlight the pressure the Council is under.
- 15.3 There are a number of financial pressures and uncertainties which could affect the estimates particularly in future years and collectively these indicate significant financial pressure on the council's resources. The forward projections have been subjected to sensitivity analysis in light of the potential risks associated with particular items and assumptions. These do indicate potential wide fluctuations in any year which could see the likely surplus/deficit being substantially different to that expected. This emphasises both the high level and impact of the risks that face the Council's finances in the future. In recognition of the significance of these risks there is a risk contained within the Council's corporate risk register relating to finance as referred to in the risk table below. As a corporate risk an action plan is in place and is actively managed.

Risk No	Risk Description	Likelihood	Impact	Risk
1	Risk of failing to secure financial stability in the medium term including managing the financial impact of COVID-19	High	Critical	High Risk

		Impact / Consequences			
		Negligible	Marginal	Critical	Catastrophic
Likelihood	Score/ definition	1	2	3	4
	6 Very High				
	5 High			1	
	4 Significant				
	3 Low				
	2 Very Low				

	1 Almost impossible				
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16 Background Papers

16.1 None

17 Appendices

17.1 Appendix 1 – General Fund Provisional Year End Position

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Chief Officer Contact Details:	01664 502444 dgarton@melton.gov.uk

**PROVISIONAL YEAR END POSITION 2019-20
BUDGET HOLDER PERFORMANCE**

Main Service Code	Col 1 Controllable Approved	Col 2 Controllable Provisional Year End	Col 3 Controllable Variance to Approved Budget Underspend(-)	Col 4 Controllable Adjusted Carry Forward Request	Budget Holder Comments on Performance (only provided where +/- £10k)
	Budget @ 31/3/20	Position	(-) = Underspend		
	£	£	£	£	
People Committee					
060 Leisure Vision	36,650	34,138	-2,512		
065 Waterfield Leisure Centre	-179,650	-194,164	-14,514		Underspend on utilities due to lower recharge of costs this financial year.
372 Rent Rebates - Non HRA	4,620	904	-3,716		Comment covers 372,373 & 375.
373 Rent Rebates - HRA Tenants	-37,980	-79,335	-41,355		The key areas of variances are a shortfall in Admin Subsidy of £3k and a reduction in the bad debt provision of £27k which is a combination of raising less debts as a
375 Rent Allowances	-113,080	-92,039	21,041		
410 Homelessness	165,380	160,094	-5,286		
420 Melton Lifeline	-23,300	-22,518	782		
471 Customer Services	599,180	600,550	1,370		
595 Community Service Grants	52,650	53,260	610		
620 Local Authority Lottery	1,400	1,075	-325		
625 Community Safety	146,600	135,550	-11,050	6,440	The grant for Bottesford was agreed across the community safety partnership. The processing of the payment has been delayed and the end of year invoice was not received due to restricted operational activities. This invoice is being chased by the Council and should be processed for payment shortly. Therefore, a carry forward has been requested
630 Me and My Learning	273,370	267,141	-6,229		
685 Council Tax Benefit	0	-4,327	-4,327		
697 Strategic Sports & Leisure Devt	11,680	7,712	-3,968		
880 People Directorate	534,800	542,901	8,101		
	1,472,320	1,410,943	0	6,440	

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Code	Budget @ 31/3/20	Position	(-) = Underspend		
Corporate Committee					
476 Welland Procurement Unit	13,370	10,252	-3,118		
480 COVID-19		-5,775	-5,775		
560 Electoral Registration	47,030	44,469	-2,561		
600 Elections	74,630	77,071	2,441		
605 Emergency Planning	23,900	23,889	-11		
635 Central Expenses	167,100	166,924	-176		
646 Corporate and Democratic Core	272,020	267,493	-4,527		
647 Corporate Costs (Finance)	#VALUE!	81,749	#VALUE!		Benefit subsidy audit fees relating to 2018-19 not previously accrued.
648 Non Distributed Costs	281,280	274,671	-6,609		
660 NNDR Collection	-852,120	-883,331	-31,211		Income underspend due to Increased S31 Grant received based on final NNDR return to Government - this is offset by transfers to the business rates retention reserve as reflected in the figures. The remaining underspend is due to levy surplus account from 2018/19 and adjustment on the 2017/18 Section 31 grant not completed in year. Underspend reduced by additional spend of £13.5k for RV analysis which will generate additional NDR income next year.
680 Council Tax Collection	-67,140	-64,913	2,227		
705 Misc Financing Items	-183,410	-205,407	-21,997		Reduction in bad debt provision
810 Corporate Services	532,940	522,682	-10,258		Additional generic new burdens grant funding which was non ring fenced and not required. Also lower pension costs for one employee
811 Corporate Project - Finance Sys	37,060	37,056	-4		

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Code	Budget @ 31/3/20	Position	(-) = Underspend		
815 Information Technology	641,460	549,780	-91,680	79,990	Underspending primarily due to: 1. Implementation expenses & licencing costs due in 2019/20, deferred to 2020/21 as a result of a delay in implementation caused by interdependency on other projects, also being delayed, in part by Covid-19 2. A series of major infrastructure improvements (increasing the capacity of the Storage Area Network and virtual hosting systems together with new network switching equipment) delayed to 2020/21, in part by Covid-19 3. Part year charge for disaster recovery one off saving.
820 Internal Audit	60,330	59,949	-381		
830 Corporate Management Team	607,260	608,017	757		
835 Corporate Improvement Team	210,020	210,810	790		
840 Communications	355,960	343,029	-12,931	18,360	Underspending due to delay in development of Website pending IEG4 implementation. Slightly offset by overspend on training costs.
842 Democratic Services		457	457		
845 Legal Services	380,840	361,034	-19,806	4,000	Income generated exceeded expectations due to use of consultant. Additional savings generated from vacancies and a delay in the purchase of regulatory encyclopaedias
	#VALUE!	2,479,908 0	#VALUE!	102,350	

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Code	Budget @ 31/3/20	Position	(-) = Underspend		
Place Committee					
005 Environmental Health Service	331,320	336,497	5,177		
015 Control of Pests	-2,700	-2,476	224		
040 Public Conveniences	48,900	48,821	-79		
050 Waste Management	1,515,890	1,457,200	-58,690		Underspend on bin purchases (£15k), Underground bins (£3k), Transportation costs (alternative haulier)(£19k) & additional costs on street sweeping disposal costs (£3k). Additional income
055 Leisure Vision - Site	0	-12,446	-12,446		Amount from reserve re site surveys not spent in year
070 Open Spaces (General Expenses)	23,250	19,237	-4,013		
100 Land Drainage	18,780	17,072	-1,708		
120 Car Parks & Bus Station	-469,520	-442,174	27,346		General car parking income was down by £16k at the year end. However, a further £12k was lost in March due to COVID-19
140 Christmas Lighting	34,590	24,101	-10,489	10,350	Delay in works due to COVID-19. Work will continue in 2020/21 financial year - Previous assumption re reduction in income has not materialised as performed better than expected. In the last quarter live stock sales exceeded the previous two years income. mainly
300 Cattle Market	-171,380	-194,846	-23,466		
305 Cattle Market Re-Development	10,550	15,227	4,677		
315 Tourism	22,290	24,579	2,289		
320 7 King Street	-8,790	-8,312	478		
340 Development Control	-205,410	30,606	236,016		Income has decreased this year with uncertainty throughout the year largely due to Brexit. Benchmarking has been undertaken with other Leicestershire authorities who have also noticed a drop in the submission of planning applications and the overall fees being received.

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Code	Budget @ 31/3/20	Position	(-) = Underspend		
345 Local Plans	218,940	223,879	4,939		
355 Building Control	6,050	-13,573	-19,623		Underspend on salary costs as a result of the deletion of the post of Lead professional BCO costs have been transferred as a contribution to the Partnership for management , support and capacity but a balance remains unspent. Partnership costs being slightly lower than anticipated.
400 Private Sector Housing Renewals	22,580	20,420	-2,160		
415 Other Private Housing			0		
470 Parkside	322,260	344,001	21,741		Overspend on responsive repairs and utilities. Income targets for civic suites have not been met.
472 Phoenix House	-10,810	-5,473	5,337		
477 Corporate Repairs & Maintenance	122,000	148,659	26,659		Overspend due to additional repair works. The larger areas of spent were analysed as Parkside - 47%, Car Parks - 13%, Melton Country Park - 12%, Leisure Centres - 9%, Phoenix House 7%, the remaining spend was attributed to Lake Terrace, Public Conveniences and Snow Hill.
507 Environmental Maintenance	478,150	468,506	-9,644	3,000	
570 Industrial Estates	-140,610	-135,049	5,561		
575 Economic Development	118,540	114,487	-4,053		
580 Land Charges	-57,890	-57,451	439		
588 Licensing	-21,640	-14,488	7,152		
661 Business Improvement District	-10,510	-8,968	1,542		
872 Regulatory Services	216,310	212,064	-4,246		
876 Communities and Neighbourhoods	312,150	317,792	5,642		
	2,723,290	2,927,893	0	204,603	13,350
Net Controllable Cost of Services - General Expenses	#VALUE!	6,818,744	0	#VALUE!	122,140
745 Interest Received	-136,800	-191,317	-54,517		
760 Provision for Repayment of Debt	11,970	11,970	0		

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Code	Budget @ 31/3/20	Position	(-) = Underspend		
Total Controllable Non Service Related Costs	-124,830	-179,347	-54,517		
793 Net Controllable Deficit/Surplus(-) General Expenses	#VALUE!	6,639,397 0	#VALUE!		

**PROVISIONAL YEAR END POSITION 2019-20
BUDGET HOLDER PERFORMANCE**

Main Service Code	Col 1 Controllable Approved Budget @ 31/3/20	Col 2 Controllable Provisional Year End Position	Col 3 Controllable Variance to Approved Budget Underspend(-) (-) = Underspend	Col 4 Controllable Adjusted Carry Forward Request	Budget Holder Comments on Performance (only provided where +/- £10k)
SPECIAL EXPENSES (MELTON MOWBRAY)					
101 Town Area Community Centres	56,790	28,786	-28,004		Professional Fees re looking at development potential of Community Centres not undertaken due to Covid-19. Also, additional income as all three centres used by LCC in 19-20 whereas budget assumed closures.
270 Open Spaces	82,980	75,522	-7,458	5,420	
325 Cemeteries	-45,580	-54,581	-9,001	7,780	
330 Allotments	-2,690	-3,818	-1,128		
478 Corporate Repairs & Maintenance	19,800	7,088	-12,712		Works required but not moved forward due to vacant post . Work will be undertaken in 20/21 once resource is in place.
Net Controllable Cost of Services - Special Expenses (MM)	111,300	52,998	-58,302	13,200	
746 Interest Received	-480	-3,781	-3,301		
Total Controllable Non Service Related Costs	-480	-3,781	-3,301		
794 Net Controllable Deficit/Surplus(-) Special Expenses (MM)	110,820	49,217 0	-61,603		
SPECIAL EXPENSES(SPROXTON)					
295 Closed Churchyards	500	0	-500		
SPECIAL EXPENSES (FRISBY)					
296 Closed Churchyards	1000	-108	-1,108		
TOTAL ALL SERVICES	#VALUE!	£6,688,507	#VALUE!		

Notes:

Col 1 = Approved budget is the original estimate as adjusted by virements, supplementary estimates and budget reductions.

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BUDGET HOLDER PERFORMANCE**

Main Service	Col 1 Controllable Approved	Col 2 Controllable Provisional Year End	Col 3 Controllable Variance to Approved Budget Underspend(-)	Col 4 Controllable Adjusted Carry Forward Request	Budget Holder Comments on Performance (only provided where +/- £10k)
Code	Budget @ 31/3/20	Position	(-) = Underspend		

Col 2 = Provisional year end position is subject to external audit certification

Col 3 = Variance comparing the provisional year end position to the approved budget (Col 2 - Col 1)

Col 4 = Underspend subject to a carry forward request