

Budget and Medium Term  
Financial Strategy  
2016/17



# Contents

<b>Council Tax Summary</b>	5
<b>How the money is spent</b>	6
<b>2016/17 Budget and MTFs</b>	
Strategic Budget Summary	7
Savings and growth	7
Revenue spending and sources of income	9
Summary Budget	10
Revenue Reserves	13
Revenue Operational Budget and Medium Term Financial Strategy	14
Subjective Analysis of spend and income	14
Service Budgets by Head of Service	15
Community	15
Customer Services	16
ICT Shared Services	17
Development	18
Leisure & Health	19
Operations	20
Resources	21
Directors and Corporate Management	22
Resources (Corporate)	23
Capital	24
Treasury Management	27
Treasury Management Policy Statement	27
Treasury Management Strategy 2016/17	29
Capital Financing Requirement	51
Formal 2016/17 Council Tax Resolutions	53
Robustness of the 2016/17 Budget and Medium Term Financial Strategy	60
<b>Code of Financial Management</b>	69
<b>Code of Procurement</b>	79
<b>2016/17 Service Budgets</b>	
Directors and Corporate	93
Resources	97
Customer Services	102
Operations	110
Development	125
Community	129
Leisure & Health	139



# Council Tax Summary 2016/17

	<i>Total £000</i>	<i>Band D equivalent £</i>
<b>Huntingdonshire District Council</b>		
<b>Net expenditure</b>	17,913	301.79
less Use of reserves	2,276	38.34
<b>Budget requirement</b>	<b>20,189</b>	<b>340.13</b>
add Collection Fund surplus	257	4.33
	<b>20,446</b>	<b>344.46</b>
<b>Financed by</b>		
less Government Revenue Support Grant	(2,110)	(35.55)
less Contribution from NNDR Pool	(4,190)	(70.58)
less Special grants	(6,242)	(105.15)
<b>Council Tax for Huntingdonshire DC</b>	<b>7,905</b>	<b>133.18</b>
Parishes	5,471	92.17
	<b>13,376</b>	<b>225.35</b>
add Cambridgeshire County Council	69,279	1,167.12
Police Authority	10,871	183.15
Fire Authority	3,889	65.52
<b>Council Tax</b>	<b>97,415</b>	<b>1,641.14</b>

<b>Comparison with 2015/16</b>	<b>2015/16 £</b>	<b>2016/17 £</b>	<b>increase %</b>
Huntingdonshire District Council	133.18	133.18	0.00%
Parishes	86.24	92.17	6.88%
	219.42	225.35	2.70%
Cambridgeshire County Council	1,144.26	1,167.12	2.00%
Police Authority	181.35	183.15	0.99%
Fire Authority	64.26	65.52	1.96%
<b>Total</b>	<b>1,609.29</b>	<b>1,641.14</b>	<b>1.98%</b>

# How the money is spent

		£000	£000	£000
Expenditure	Employees			
	Pay (including national insurance and pensions)	22,727		
	Other	1,248	<b>23,975</b>	
	Buildings			
	Maintenance, cleaning and security	995		
	Energy	918		
	Rates	1,308		
	Other	65	<b>3,286</b>	
	Transport			<b>1,395</b>
	Supplies and services			
	Supplies	5,844		
	Services	4,418	<b>10,262</b>	
	Benefit & Transfer payments			
	Housing	35,980		
Grants	309			
Drainage Precepts	389			
Other	1,233	<b>37,911</b>		
Other expenditure			<b>25</b>	
<b>Gross Expenditure</b>				<b>76,854</b>
Income	Income & Fees			
	Sales, fees and charges	(20,581)		
	Benefit grants	(36,065)		
	Other grants	(2,296)	<b>(58,942)</b>	
<b>Gross Income</b>				<b>(58,942)</b>
<b>NET EXPENDITURE</b>				<b>17,912</b>

# STRATEGIC BUDGET SUMMARY

## Savings and Growth

### Zero Based Budgeting

The 2016/17 budget and the Medium Term Financial Strategy have been constructed following a Zero Based Budgeting (ZBB) approach. For the 2016/17 budget, the following services have been subject to a "ZBB Heavy" approach, in that the budgets have been fundamentally rebuilt from the bottom to the top:

- Customer Services
- Development Services
- Operational Services
- One Leisure Active Lifestyle (Health & Leisure)
- Estates (Resources)
- CCTV, Licensing, Projects and Asset Management (Community Services)
- Corporate Services and CMT

The total savings agreed via the ZBB Heavy reviews for each department are summarised in **Table A** below.

<b>Table A - ZBB Tranche 2 &amp; 3 Savings</b>					
<b>Service</b>	<b>2016/17 £'000</b>	<b>2017/18 £'000</b>	<b>2018/19 £'000</b>	<b>2019/20 £'000</b>	<b>2020/21 £'000</b>
Directors and Corporate Resources	(221)	(323)	(373)	(373)	(373)
Customer Services	(543)	(778)	(918)	(1,075)	(1,075)
Operations	(860)	(1,121)	(1,347)	(1,657)	(1,657)
Development	(314)	(314)	(315)	(315)	(315)
Community	(112)	(169)	(172)	(173)	(173)
Leisure & Health	(102)	(123)	(123)	(123)	(123)
<b>TOTAL</b>	<b>(2,237)</b>	<b>(2,975)</b>	<b>(3,458)</b>	<b>(3,988)</b>	<b>(3,988)</b>

## ZBB Light Reviews

Where services have not been subject to a "ZBB Heavy" review they have been reviewed via the "ZBB Light" process, a desktop exercise to review the level of budgets required including further savings required and any growth required on individual budget lines which must be financed from within the overall budget.

## Capital

The revenue budget contains any implications from the proposed capital programme for 2016/17 and the MTFs, whether that is savings as a result of investment, additional running costs or the cost of borrowing and minimum revenue provisions.

## Growth

In the main, service growth expenditure has not been included; however inflation has been applied in respect of pay and a reflection of the additional costs relating to statutory changes to employers national insurance contributions from 2016/17 and for business rates.

The significant exception to this is in relation to the recycling service. In June 2014 the Council, as part of its involvement in the Cambridgeshire and Peterborough Waste Partnership (RECAP) entered into a joint contract for the processing and sale of recyclable materials. One of the main aims of the contract was to support the Council to deliver its waste minimisation targets. A joint decision by each council in RECAP was taken and endorsed to amend the commercial basis of the contract i.e. taking on increased commercial risk than under the previous contract. This involved the partners electing to take a greater share of the income from the sale of recyclables to reduce other costs paid under the previous contract; this was based on assumptions that the market for recyclables would at least remain constant if not grow. The reality has been the worldwide collapse of the market for recyclables resulting in a reduced income to this Council and all the other partners in RECAP. This income in part meets the costs of the contract and these costs have remained constant because the tonnage of materials for recycling has remained constant. The net effect is additional costs for the Council from a projected monthly cost of £2,500 per month to an estimated cost of £25,000 per month if the recyclables market does not recover to its previous position.

There are items of expenditure where growth is unavoidable and where these have occurred, the ZBB process requires that they are recognised and included. Also within growth are such items as inflation and adjustments to corporate related expenditure (e.g. minimum revenue provision and pension contributions); these are detailed in **Table B** below where such growth exceeds £50,000.

<b>Table B</b>		<b>Corporate Budget Items and the impact on the 2016/17 budget (value &gt; £50,000)</b>					
<b>Item of Unavoidable Growth</b>	<b>2015/16</b>		<b>2016/17</b>			<b>Reason for Growth</b>	
	<b>Forecast</b>	<b>Original Budget</b>	<b>Budget</b>	<b>Growth Against Forecast</b>	<b>Against Updated Budget</b>		
	<b>£ 000's</b>	<b>£ 000's</b>	<b>£ 000's</b>	<b>£ 000's</b>	<b>£ 000's</b>		
Minimum Revenue Provision	1,574	1,574	1,635	61	61	Additional capital spend due to the Council not funding capital expenditure from other sources (grants/capital receipts)	
Pension Contribution	1,136	1,135	1,510	374	375	Actuarial revaluation	

## Summary Impact of all budget changes

Overall, ZBB, Capital and Growth have resulted in a net reduction in the Council's budget of £1.4m (7%) and £0.9m (5%) when compared to the 2015/16 Forecast Outturn and the Original Budget respectively. A service by service summary is shown in **Table C** below.

Table C	2015/16		2016/17					Variance:	
	Forecast Outturn	Original Budget	ZBB Heavy	ZBB Light/ Other	Capital	Inflation	Base Budget	2016/17 Budget to	
								Forecast Outturn	Updated Budget
Service	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's		£ 000's	%	%
Directors and Corporate	2,348	2,377	(210)	120	0	13	2,300	(2%)	(3%)
Resources	(392)	(445)	(85)	(8)	219	12	(308)	(22%)	(31%)
Customer Services	4,425	4,488	(543)	(1,643)	5	49	2,355	(47%)	(48%)
Operations	4,727	4,593	(860)	167	8	61	3,968	(16%)	(14%)
Development	1,427	1,691	(314)	(34)	0	26	1,370	(4%)	(19%)
Community	1,987	2,130	(123)	(109)	(7)	19	1,911	(4%)	(10%)
Leisure & Health	(53)	58	(102)	(278)	(11)	53	(280)	430%	(583%)
Corporate Finance	4,336	4,374	0	425	0	0	4,799	11%	10%
Shared Service	0	0	0	1,680	0	116	1,796	0%	0%
<b>Net Expenditure</b>	<b>18,804</b>	<b>19,267</b>	<b>(2,237)</b>	<b>320</b>	<b>213</b>	<b>349</b>	<b>17,913</b>		

Forecast Outturn	<b>18,804</b>	→	<b>(891)</b>	←	<b>17,913</b>	<b>(5%)</b>		
Updated Budget			<b>19,267</b>	→	<b>(1,354)</b>	←	<b>17,913</b>	<b>(7%)</b>

Included in the Community Services tranche 2 proposals was a proposal to implement a bus departure levy in the District, raising an estimated £75,000. Following further discussions on this proposal has been removed from the ZBB savings. This change has been built into the final budget.

In addition, the implications of the Commercial Investment Strategy, as reported to Cabinet in December 2015, have been included in the final budget.

## Revenue spending and sources of income

### Income

The Council generates a considerable proportion of its own funding from the various services it provides; these range from income from One Leisure and Car Parking through to charging for the use of the Document Centre and Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages.

In addition the Council also generates income from corporate activity, this mainly centres on Treasury Management; however this is considerably less than in recent years because of the current extremely low interest rate environment.

## Government Grant

The government provides a fair proportion of the core funding of the Council. Some of this funding is in relation to specific services e.g. Housing Benefit; but some of the funding is in support of general activity:

- New Homes Bonus (NHB), on the 17th December the Government made an announcement in respect of New Homes Bonus that the 2016/17 settlement would be £5.0m. At this time the Council continues to rely on NHB as part of the base budget.
- Council Tax Freeze Grant (CTFG) is being rolled into the RSG from 2016/17 and is, therefore, no longer identifiable. However, the Government is no longer providing funding for any council tax freezes from 2016/17 onward.
- On the 17th December the Government announced the Revenue Support Grant (RSG) and Non-Domestic Rates (NDR) baseline 2016/17 provisional settlement for the Council. The relative allocations for RSG and NDR are £2.1m and £4.2m respectively.

## Council Tax

There is an assumption within the budget 2016/17 and over the term of the MTFs of a Council Tax freeze thus Council Tax would remain at £133.18 from 2016/17 through to 2020/21.

## Collection Fund Surplus/Deficit

The Collection Fund is the statutory account to account for the Council Tax and Business Rates income and the payments to preceptors of their respective shares. Any surplus or deficit on the Collection Fund at year end is distributed to the preceptors, as per legislation. The Council is required to make an estimate of the projected surplus or deficit of each component of the Collection Fund at year end in order for the preceptors to bring their share of the surplus or deficit into the budget setting process.

The estimated year end position of the Collection Fund is shown in Table D below along with the share that is apportioned to the Council. However, due to the safety net mechanisms in place for NDR funding, the Council will only have to fund £0.3m of the deficit share shown below.

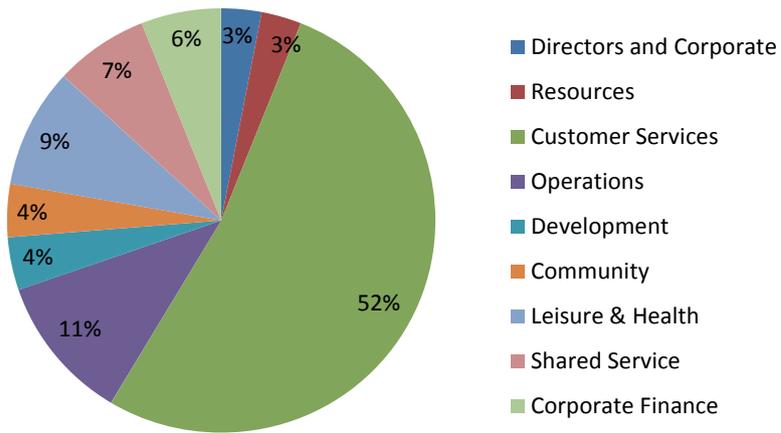
<b>Table D</b>	<b>(Surplus)/Deficit (£'000)</b>	<b>HDC Share (£'000)</b>
Council Tax	(401)	(55)
Business Rates	8,237	3,876
<b>TOTAL</b>	<b>7,836</b>	<b>3,821</b>
Safety Net Grant		(3,564)
<b>Net Impact on Funding</b>		<b>257</b>

## Summary Budget

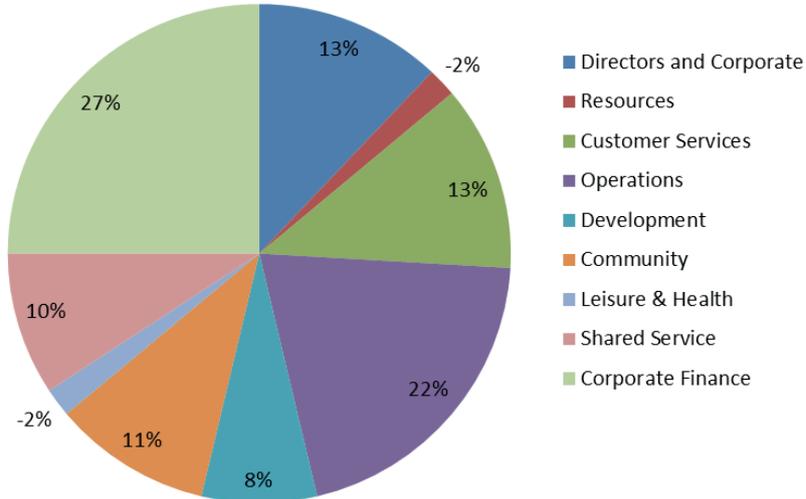
Considering the commitment made to freeze Council Tax for 2016/17 and the MTFs period and the ZBB process followed for the budget setting process, this results in the funding statement shown in Table E below.

Table E	Forecast 2015/16 £'000	Original Budget 2015/16 £'000	Budget 2016/17 £'000	Medium Term Financial Strategy			
				2017/18	2018/19	2019/20	2020/21
				£'000	£'000	£'000	£'000
<b>Services provided:</b>							
Directors and Corporate	2,948	2,654	2,565	2,487	2,453	2,460	2,472
Resources	1,613	1,569	2,612	3,661	4,124	4,139	4,149
Customer Services	42,378	42,412	40,241	40,127	40,037	39,919	39,950
Operations	9,205	8,682	8,797	8,703	8,599	8,594	8,639
Development	3,186	3,645	2,910	2,758	2,754	2,776	2,798
Community	2,898	3,021	2,777	2,734	2,727	2,724	2,744
Leisure & Health	7,012	7,146	6,938	6,929	6,947	6,960	7,014
Shared Service	0	0	5,034	5,134	5,237	5,342	5,449
Corporate Finance	4,572	4,228	4,980	5,791	6,233	6,437	6,545
<b>Gross Expenditure</b>	<b>73,811</b>	<b>73,357</b>	<b>76,855</b>	<b>78,324</b>	<b>79,112</b>	<b>79,351</b>	<b>79,760</b>
<b>Funding to provide services</b>							
Income & Fees	(55,007)	(54,476)	(58,942)	(60,779)	(61,711)	(62,119)	(62,289)
<b>Net Expenditure</b>	<b>18,804</b>	<b>18,881</b>	<b>17,913</b>	<b>17,545</b>	<b>17,401</b>	<b>17,232</b>	<b>17,471</b>
Contribution to/(from) Earmarked			(257)	0	0	0	0
General Reserves	875	797	2,276	656	(830)	(2,358)	(3,604)
<b>Budget Requirement</b>	<b>19,678</b>	<b>19,678</b>	<b>19,931</b>	<b>18,201</b>	<b>16,571</b>	<b>14,874</b>	<b>13,868</b>
Non-Domestic Rates	(4,160)	(4,160)	(4,190)	(4,232)	(4,274)	(4,317)	(4,360)
Revenue Support Grant (RSG)	(3,183)	(3,183)	(2,110)	(1,180)	(604)	42	0
New Homes Bonus (***)	(4,403)	(4,403)	(4,965)	(3,724)	(2,483)	(1,241)	0
S31 Grant	0	0	(1,018)	(1,018)	(1,018)	(1,018)	(1,018)
Council Tax Freeze Grant (**)	(82)	(82)	0	0	0	0	0
Collection Fund Deficit	(82)	(82)	257	0	0	0	0
<b>Council Tax Requirement</b>	<b>7,768</b>	<b>7,768</b>	<b>7,905</b>	<b>8,048</b>	<b>8,193</b>	<b>8,340</b>	<b>8,490</b>
- Base (*)	<b>58,329</b>	<b>58,329</b>	<b>59,358</b>	<b>60,426</b>	<b>61,514</b>	<b>62,621</b>	<b>63,749</b>
- Per Band D	<b>133.18</b>	<b>133.18</b>	<b>133.18</b>	<b>133.18</b>	<b>133.18</b>	<b>133.18</b>	<b>133.18</b>
<b>Assumptions</b>							
* Increase in Council Tax Base	Assumed there is an annual increase in the base of 1.8%.						
** Council Tax Freeze Grant	Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG).						
*** New Homes Bonus	Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG).						

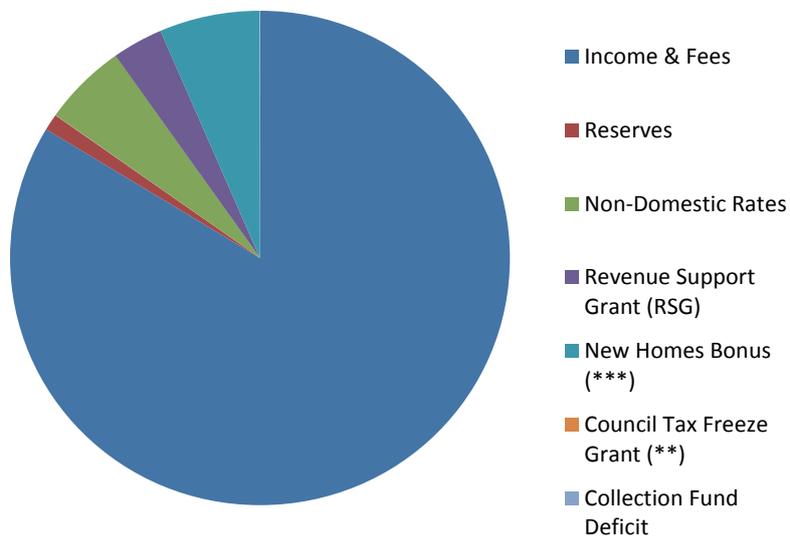
### Gross Expenditure by Service 2016/17



### Net Expenditure by Service provided in 2016/17



### How services are paid for in 2016/17

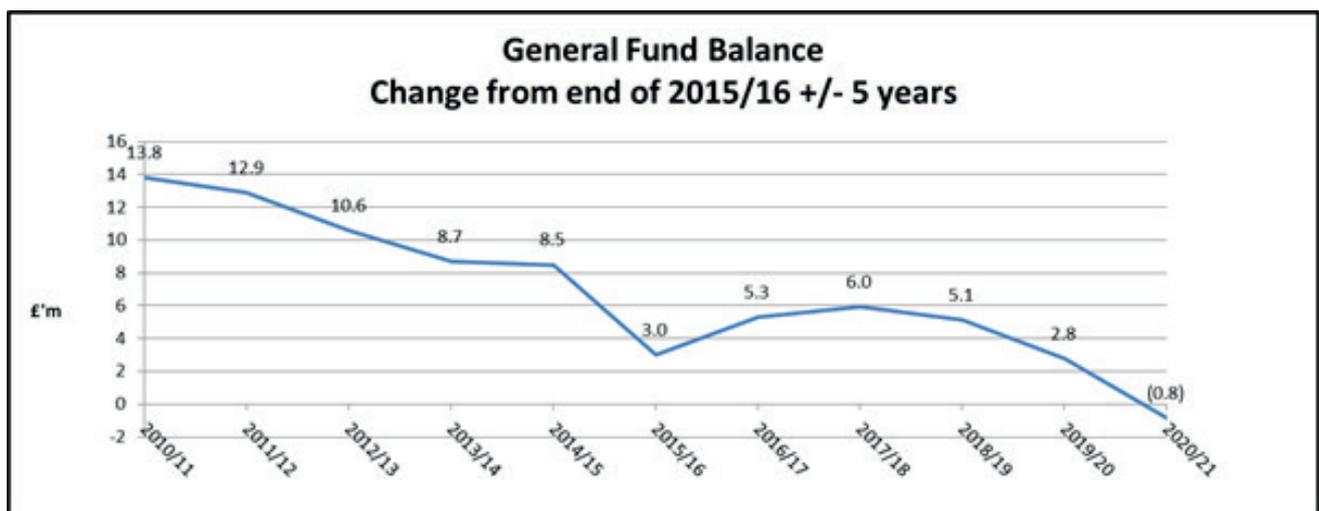


# Revenue Reserves

The impact on the General Fund Reserve of the grant settlement from Government, the Council's policy to freeze Council Tax and the savings and growth built into the budget 2016/17 and MTFS is shown in **Table F** below.

Table F	Forecast	Budget	Medium Term Financial Strategy			
	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000
<b>General Fund Brought forward</b>	<b>9,287</b>	<b>3,022</b>	<b>5,298</b>	<b>5,954</b>	<b>5,124</b>	<b>2,767</b>
Contribution to Reserve	535	2,276	656			
Contribution from Reserve	(6,800)			(830)	(2,358)	(3,604)
<b>Carried forward</b>	<b>3,022</b>	<b>5,298</b>	<b>5,954</b>	<b>5,124</b>	<b>2,767</b>	<b>(837)</b>
<i>Minimum Level of</i>	<i>2,687</i>	<i>2,687</i>	<i>2,632</i>	<i>2,610</i>	<i>2,585</i>	<i>2,621</i>

The £6.8m contribution from reserve in 2015/16 reflects the transfer to the CIS Earmarked Reserve approved by Cabinet in December 2015.



This is an unsustainable position and as a result the Council will maintain the current level of reserves and CIS investments, and continue the programme of ZBB reviews in order to find the necessary savings to bring the General Fund reserve back to prudent recommended levels.

# Revenue Operational Budgets and Medium Term Financial Strategy

## Subjective Analysis of Spend and Income

Huntingdonshire District Council													
Actuals 2014/15	Subjective Analysis : Controllable Only *	Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy				
				ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21	
866,160	=Employees												
353,329	Hired Staff	694,018	433,798	(2,100)	(5,700)		0	425,998	424,388	422,288	420,188	420,188	
4,447,019	Other staff costs	306,973	306,395	(40,982)	(37,479)		17	227,951	226,778	225,146	223,514	223,532	
	Pension & NI	4,703,812	5,095,132	(267,268)	511,860		42,639	5,382,363	5,441,951	5,513,408	5,591,707	5,707,593	
	Recruitment			0	1,500		30	1,530	1,561	1,592	1,624	1,656	
16,599,600	Salary	16,306,744	17,195,343	(943,859)	879,711		214,044	17,345,239	17,361,938	17,294,330	17,342,468	17,541,979	
213,325	Training	195,411	210,302	(50,583)	17,920		648	178,287	178,948	179,622	180,309	181,010	
30,998	Uniform & laundry	28,474	36,097	(200)	1,209		10	37,116	37,076	36,987	36,998	37,009	
455,403	Severance payments	206,241	207,000	0	0		0	207,000	207,000	206,000	206,000	205,000	
144,101	Employee Insurance	162,673	179,516	0	(9,752)		0	169,764	169,764	169,764	186,540	186,540	
<b>23,109,936</b>	<b>Employees Total</b>	<b>22,604,347</b>	<b>23,663,582</b>	<b>(1,304,992)</b>	<b>1,359,270</b>		<b>257,388</b>	<b>23,975,248</b>	<b>24,049,404</b>	<b>24,049,137</b>	<b>24,189,349</b>	<b>24,504,508</b>	
286,118	=Buildings												
873,794	Rents	248,597	183,244	(7,000)	7,850	4,000	0	188,094	167,404	148,556	148,556	148,556	
773,688	Repairs & Maintenance	781,282	779,315	(18,000)	9,642	(27,000)	400	744,357	737,765	737,609	738,033	738,466	
	Energy Costs	760,751	761,879	0	24,623	(17,500)	0	769,002	718,502	681,302	641,302	641,302	
111,122	Water Services	105,323	144,511	0	4,180		0	148,691	148,691	148,491	148,491	148,491	
210,835	Premises Cleaning	207,866	221,767	0	(3,470)		0	218,297	217,289	217,289	217,289	217,289	
1,113,680	Rates	1,127,414	1,109,623	(1,000)	(10,631)		22,050	1,120,043	1,121,546	1,127,144	1,137,899	1,148,868	
81,452	Premises Insurance	79,291	64,284	0	(3,997)		0	60,287	60,287	60,287	65,812	65,812	
0	Insurance - service related			0	5,000		0	5,000	5,000	5,000	5,000	5,000	
17,423	Ground Maintenance Costs	21,285	20,400	0	10,145		0	30,545	30,545	30,545	30,545	30,545	
8,210	Fixtures & Fittings	2,771	3,026	0	(1,370)		0	1,656	1,656	1,656	1,656	1,656	
<b>3,476,323</b>	<b>Buildings Total</b>	<b>3,334,581</b>	<b>3,288,050</b>	<b>(26,000)</b>	<b>41,972</b>	<b>(40,500)</b>	<b>22,450</b>	<b>3,285,972</b>	<b>3,209,693</b>	<b>3,167,879</b>	<b>3,135,083</b>	<b>3,146,485</b>	
17,047	=Transport												
107,022	Contract Hire & operating leases	29,546	29,657	0	0		0	29,657	29,657	29,657	29,657	29,657	
35,659	Mileage Allowance	103,136	128,190	(2,000)	(21,135)		141	105,196	101,240	101,337	101,487	101,640	
30,167	Pool Car	42,106	44,310	0	(9,350)		72	35,032	34,905	34,980	35,056	35,134	
84,453	Public Transport	25,617	29,210	(1,000)	(4,750)		31	23,491	22,622	22,654	22,686	22,719	
1,012,295	Vehicle Insurance	86,864	85,735	0	(917)		0	84,818	84,818	84,818	93,180	93,180	
	Operating Costs	1,049,606	1,123,603	(7,000)	170		0	1,116,773	1,043,583	1,037,083	1,030,583	1,030,583	
<b>1,286,644</b>	<b>Transport Total</b>	<b>1,336,874</b>	<b>1,440,705</b>	<b>(10,000)</b>	<b>(35,982)</b>		<b>244</b>	<b>1,394,967</b>	<b>1,316,825</b>	<b>1,310,529</b>	<b>1,312,649</b>	<b>1,312,913</b>	
83,289	=Supplies & Services												
705,488	Catering	30,549	31,250	(2,000)	(3,220)		0	26,030	26,030	26,030	26,030	26,030	
1,981,595	Communication and computing	684,457	650,792	(53,500)	333,258		11,008	941,558	921,726	928,453	940,134	952,050	
649,800	Equipment, furniture & materials	1,886,343	1,870,419	(16,100)	1,636,235	77,647	46,613	3,614,814	3,610,388	3,654,986	3,705,596	3,756,051	
94,315	Office expenses	593,676	566,596	(24,100)	(12,055)	144,000	465	674,905	745,029	812,444	813,939	815,441	
3,711,005	Rents	118,960	103,149	0	2,000		0	105,149	105,149	105,149	105,149	105,149	
495	Services	4,508,152	3,875,808	(202,605)	(198,999)	907,000	10,742	4,391,747	5,916,359	6,665,533	6,737,223	6,751,514	
0	Uniform & laundry	675	800	0	(100)		0	700	700	700	700	700	
104,345	Expenses	123,217	113,801	0	1,000		20	1,020	1,040	1,061	1,082	1,104	
376,481	Insurance - service related	379,825	379,550	0	7,225		0	386,775	386,775	386,775	386,775	386,775	
	Members Allowances			0	(4,936)		0	389,355	389,355	393,249	393,249	397,181	
<b>7,706,813</b>	<b>Supplies &amp; Services Total</b>	<b>8,327,852</b>	<b>7,591,965</b>	<b>(298,305)</b>	<b>1,771,519</b>	<b>1,128,647</b>	<b>68,848</b>	<b>10,262,574</b>	<b>11,835,172</b>	<b>12,701,107</b>	<b>12,843,941</b>	<b>12,922,127</b>	
33,689	=Benefit & Transfer Payments												
130,769	Services	6,277	7,700	0	0		0	7,700	7,700	7,700	7,700	7,700	
1,568,314	Irrecoverable V A T	116,125	116,125	0	75		0	116,200	116,200	116,200	116,200	116,200	
354,640	Contributions paid	1,282,383	742,730	(137,000)	503,255		0	1,108,985	1,108,985	1,108,985	1,108,985	1,108,985	
35,904,283	Grants	368,206	362,356	(3,000)	(50,356)		0	309,000	286,000	282,000	239,000	239,000	
389,740	Benefits	36,020,000	36,110,000	(105,000)	(25,000)		0	35,980,000	35,980,000	35,980,000	35,980,000	35,980,000	
	Levies	389,355	394,291	0	(4,936)		0	389,355	389,355	393,249	393,249	397,181	
<b>38,381,435</b>	<b>Benefit &amp; Transfer Payments Total</b>	<b>38,182,347</b>	<b>37,733,202</b>	<b>(245,000)</b>	<b>423,038</b>		<b>0</b>	<b>37,911,240</b>	<b>37,888,240</b>	<b>37,868,134</b>	<b>37,845,134</b>	<b>37,849,066</b>	
25,000	=Renewals Fund Contribution												
<b>25,000</b>	<b>Renewals Fund Contribution Total</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
(16,156,654)	=Income & Fees												
(974,682)	Fees & charges	(14,877,515)	(14,524,550)	(266,286)	(1,332,688)		(120)	(16,123,644)	(16,621,627)	(16,742,950)	(16,941,946)	(17,004,388)	
(2,014,384)	Sales	(970,017)	(1,019,529)	(30,000)	(129,750)		0	(1,179,279)	(1,189,279)	(1,189,279)	(1,189,279)	(1,189,279)	
(233,696)	Rent	(2,076,112)	(2,075,224)	(80,000)	(3,200)	(875,000)	0	(3,033,424)	(4,361,424)	(5,129,424)	(5,291,424)	(5,364,424)	
(77,763)	Other grants and contributions	(213,494)	(164,497)	(1,000)	(2,131,017)		0	(2,296,514)	(2,288,360)	(2,330,411)	(2,373,303)	(2,417,053)	
(38,737,256)	Commuted sums	(151,331)	(151,331)	0	0		0	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)	
174,613	Government grants	(36,683,868)	(36,466,436)	45,000	355,974		0	(36,065,462)	(36,065,462)	(36,065,462)	(36,065,462)	(36,065,462)	
(84,917)	Bad debt provision	198,050	158,050	(20,000)	(25,000)		0	113,050	103,050	103,050	103,050	103,050	
	Interest	(232,882)	(232,014)	0	26,299		0	(205,715)	(204,715)	(204,715)	(209,715)	(209,715)	
<b>(58,104,738)</b>	<b>Income &amp; Fees Total</b>	<b>(55,007,170)</b>	<b>(54,475,531)</b>	<b>(352,286)</b>	<b>(3,239,382)</b>	<b>(875,000)</b>	<b>(120)</b>	<b>(58,942,319)</b>	<b>(60,779,148)</b>	<b>(61,710,522)</b>	<b>(62,119,410)</b>	<b>(62,288,602)</b>	
<b>15,881,413</b>	<b>Grand Total</b>	<b>18,803,831</b>	<b>19,266,973</b>	<b>(2,236,583)</b>	<b>320,435</b>	<b>213,147</b>	<b>348,810</b>	<b>17,912,783</b>	<b>17,545,187</b>	<b>17,401,264</b>	<b>17,231,745</b>	<b>17,471,496</b>	
73,986,150	Gross Service Expenditure	73,811,011	73,742,504	(1,884,297)	3,559,817	1,088,147	348,930	76,855,102	78,324,335	79,111,786	79,351,155	79,760,098	
(58,104,738)	Gross Service Income	(55,007,170)	(54,475,531)	(352,286)	(3,239,382)	(875,000)	(120)	(58,942,319)	(60,779,148)	(61,710,522)	(62,119,410)	(62,288,602)	
<b>15,881,413</b>	<b>Net Service Expenditure</b>	<b>18,803,831</b>	<b>19,266,973</b>	<b>(2,236,583)</b>	<b>320,435</b>	<b>213,147</b>	<b>348,810</b>	<b>17,912,783</b>	<b>17,545,187</b>	<b>17,401,264</b>	<b>17,231,745</b>	<b>17,471,496</b>	

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

# Service Budgets by Head of Service

Head of Community													
Actuals 2014/15	Subjective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17				Medium Term Financial Strategy				
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
22,218	= Employees	Hired Staff	15,050	7,000	0	0		0	7,000	7,000	7,000	7,000	7,000
24,670		Other staff costs	4,439	10,648	0	(10,208)		0	440	440	440	440	440
351,978		Pension & NI	354,295	379,299	(19,000)	25,274		3,791	389,384	392,669	396,298	400,261	404,264
1,461,934		Salary	1,393,493	1,503,905	(69,000)	27,355		15,039	1,477,299	1,488,353	1,501,530	1,516,538	1,531,697
14,943		Training	30,655	31,826	0	(28,776)		0	3,050	3,050	3,050	3,050	3,050
189		Uniform & laundry	1,268	2,100	0	(200)		0	1,900	1,900	1,900	1,900	1,900
<b>1,875,932</b>	<b>Employees Total</b>		<b>1,799,201</b>	<b>1,934,778</b>	<b>(88,000)</b>	<b>13,445</b>		<b>18,830</b>	<b>1,879,053</b>	<b>1,893,412</b>	<b>1,910,218</b>	<b>1,929,189</b>	<b>1,948,351</b>
23,359	= Buildings	Rents	4,801	550	0	0		0	550	550	550	550	550
174,410		Repairs & Maintenance	101,049	110,200	(10,000)	(20,000)		0	80,200	75,200	75,200	75,200	75,200
12,878		Energy Costs	11,377	13,200	0	0		0	13,200	13,200	13,200	13,200	13,200
164		Water Services	3,880	580	0	80		0	660	660	660	660	660
15,986		Premises Cleaning	23,707	22,626	0	0		0	22,626	22,626	22,626	22,626	22,626
26,278		Rates	26,376	26,316	0	0		526	26,842	27,368	27,915	28,473	29,043
<b>253,076</b>	<b>Buildings Total</b>		<b>171,190</b>	<b>173,472</b>	<b>(10,000)</b>	<b>(19,920)</b>		<b>526</b>	<b>144,078</b>	<b>139,604</b>	<b>140,151</b>	<b>140,709</b>	<b>141,279</b>
20,054	= Transport	Mileage Allowance	26,335	30,100	0	(2,250)		0	27,850	25,250	25,250	25,250	25,250
4,613		Pool Car	9,006	10,950	0	(3,750)		0	7,200	7,000	7,000	7,000	7,000
5,602		Public Transport	6,249	8,550	0	(4,300)		0	4,250	3,850	3,850	3,850	3,850
31,537		Operating Costs	30,954	32,711	0	0		0	32,711	32,711	32,711	32,711	32,711
<b>61,805</b>	<b>Transport Total</b>		<b>72,544</b>	<b>82,311</b>	<b>0</b>	<b>(10,300)</b>		<b>0</b>	<b>72,011</b>	<b>68,811</b>	<b>68,811</b>	<b>68,811</b>	<b>68,811</b>
1,065	= Supplies & Services	Catering	451	600	0	280		0	880	880	880	880	880
121,066		Communication and computing	128,145	127,449	(25,000)	(3,914)		0	98,535	73,175	73,175	73,175	73,175
244,419		Equipment, furniture & materials	170,271	152,689	0	(10,534)	(6,600)	0	135,555	135,455	135,455	135,455	135,455
12,795		Office expenses	28,485	29,944	0	(11,724)		0	18,220	17,520	17,520	17,520	17,520
50,478		Services	110,423	107,781	0	(40,526)		0	67,255	67,065	67,065	67,065	67,065
391		Uniform & laundry	475	600	0	(100)		0	500	500	500	500	500
<b>430,214</b>	<b>Supplies &amp; Services Total</b>		<b>438,249</b>	<b>419,063</b>	<b>(25,000)</b>	<b>(66,518)</b>	<b>(6,600)</b>	<b>0</b>	<b>320,945</b>	<b>294,595</b>	<b>294,595</b>	<b>294,595</b>	<b>294,595</b>
5,503	= Benefit & Transfer Payments	Irrecoverable V A T	4,600	4,600	0	0		0	4,600	4,600	4,600	4,600	4,600
209,383		Contributions paid	70,956	71,010	0	0		0	71,010	71,010	71,010	71,010	71,010
281,066		Grants	341,206	335,356	0	(50,356)		0	285,000	282,000	239,000	215,000	215,000
<b>495,952</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>416,762</b>	<b>410,966</b>	<b>0</b>	<b>(50,356)</b>	<b>0</b>	<b>360,610</b>	<b>337,610</b>	<b>313,610</b>	<b>290,610</b>	<b>290,610</b>	<b>290,610</b>
(986,444)	= Income & Fees	Fees & charges	(871,326)	(850,267)	0	90,450		0	(759,817)	(754,217)	(754,217)	(759,817)	(754,217)
(5,450)		Rent	(5,450)	(5,450)	0	(200)		0	(5,650)	(5,650)	(5,650)	(5,650)	(5,650)
(31,857)		Other grants and contributions	(34,485)	(34,485)	0	(65,252)		0	(99,737)	(99,737)	(99,737)	(99,737)	(99,737)
<b>(1,023,751)</b>	<b>Income &amp; Fees Total</b>		<b>(911,261)</b>	<b>(890,202)</b>	<b>0</b>	<b>24,998</b>	<b>0</b>	<b>(865,204)</b>	<b>(859,604)</b>	<b>(859,604)</b>	<b>(865,204)</b>	<b>(859,604)</b>	<b>(859,604)</b>
<b>2,093,228</b>	<b>Grand Total</b>		<b>1,986,686</b>	<b>2,130,388</b>	<b>(123,000)</b>	<b>(108,651)</b>	<b>(6,600)</b>	<b>19,356</b>	<b>1,911,493</b>	<b>1,874,428</b>	<b>1,867,781</b>	<b>1,858,710</b>	<b>1,884,042</b>
3,116,979	Gross Service Expenditure		2,897,947	3,020,590	(123,000)	(133,649)	(6,600)	19,356	2,776,697	2,734,032	2,727,385	2,723,914	2,743,646
(1,023,751)	Gross Service Income		(911,261)	(890,202)	0	24,998	0	0	(865,204)	(859,604)	(859,604)	(865,204)	(859,604)
<b>2,093,228</b>	<b>Net Service Expenditure</b>		<b>1,986,686</b>	<b>2,130,388</b>	<b>(123,000)</b>	<b>(108,651)</b>	<b>(6,600)</b>	<b>19,356</b>	<b>1,911,493</b>	<b>1,874,428</b>	<b>1,867,781</b>	<b>1,858,710</b>	<b>1,884,042</b>

Actuals 2014/15	Objective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17				Medium Term Financial Strategy				
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
77,219	Head of Service		77,309	78,452	0	388		762	79,602	80,382	81,163	81,951	82,747
(20,953)	C C T V		(82,318)	(77,973)	0	6,973		0	(71,000)	(71,000)	(71,000)	(71,000)	(71,000)
309,167	C C T V Shared Service		254,585	245,158	(25,000)	(4,622)	(6,600)	3,308	212,244	187,637	188,928	192,232	195,570
319,267	Commercial Team		327,622	359,557	0	(14,089)		3,153	348,621	351,869	355,188	358,539	361,924
606,024	Community Team		687,573	688,286	0	15,851		2,676	706,813	686,237	665,834	646,466	650,131
8,640	Corporate Health & Safety		26,000	26,000	0	74,608		0	100,608	100,608	101,481	102,363	103,255
144,068	Environmental Health Admin		146,555	166,156	0	(18,902)		1,349	148,603	149,986	151,368	152,764	154,175
439,692	Environmental Protection Team		416,466	476,354	0	(73,536)		4,408	407,226	417,362	421,367	419,811	429,496
(187,816)	Licensing		(152,749)	(148,665)	0	(14,134)		1,553	(161,246)	(159,651)	(158,093)	(156,519)	(154,929)
397,919	Projects And Assets		285,642	317,063	(98,000)	(81,188)		2,147	140,022	130,998	131,545	132,103	132,673
<b>2,093,228</b>	<b>Grand Total</b>		<b>1,986,686</b>	<b>2,130,388</b>	<b>(123,000)</b>	<b>(108,651)</b>	<b>(6,600)</b>	<b>19,356</b>	<b>1,911,493</b>	<b>1,874,428</b>	<b>1,867,781</b>	<b>1,858,710</b>	<b>1,884,042</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of Customer Services													
Actuals 2014/15	Subjective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Oth	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
171,121	Employees	Hired Staff	160,481	0	0	0	0	0	0	0	0	0	0
55,239		Other staff costs	29,985	31,208	0	(7,208)	0	24,000	24,000	24,000	24,000	24,000	24,000
848,033		Pension & NI	872,018	957,964	(63,500)	(216,017)	9,581	688,028	669,761	657,458	634,033	640,375	640,375
3,645,047		Salary	3,617,001	3,899,284	(250,500)	(977,123)	38,919	2,710,580	2,632,457	2,588,506	2,494,365	2,519,283	2,519,283
44,802		Training	34,404	34,350	0	(33,000)	0	1,350	1,350	1,350	1,350	1,350	1,350
1,980		Uniform & laundry	2,027	2,799	0	(500)	0	2,299	2,299	2,200	2,200	2,200	2,200
<b>4,766,222</b>	<b>Employees Total</b>		<b>4,715,917</b>	<b>4,925,605</b>	<b>(314,000)</b>	<b>(1,233,848)</b>	<b>48,500</b>	<b>3,426,257</b>	<b>3,329,867</b>	<b>3,273,514</b>	<b>3,155,948</b>	<b>3,187,208</b>	<b>3,187,208</b>
70,984	Buildings	Rents	68,131	26,598	(4,000)	8,000	0	30,598	18,848	0	0	0	0
620		Repairs & Maintenance	838	572	0	0	0	572	572	0	0	0	0
358		Energy Costs	1,671	1,200	0	0	0	1,200	1,200	0	0	0	0
285		Water Services	117	200	0	0	0	200	200	0	0	0	0
4,427		Rates	6,120	4,733	(1,000)	2,000	95	5,828	4,945	0	0	0	0
1,019		Premises Cleaning	1,135	1,008	0	0	0	1,008	1,008	0	0	0	0
<b>77,693</b>	<b>Buildings Total</b>		<b>78,012</b>	<b>34,311</b>	<b>(5,000)</b>	<b>10,000</b>	<b>95</b>	<b>39,406</b>	<b>26,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10,046	Transport	Mileage Allowance	8,929	10,050	0	(1,650)	0	8,400	8,400	8,350	8,350	8,350	8,350
8,696		Pool Car	11,494	11,610	0	(2,600)	0	9,010	9,010	9,010	9,010	9,010	9,010
6,935		Public Transport	7,013	6,620	0	(730)	0	5,890	5,890	5,890	5,890	5,890	5,890
4,522		Operating Costs	2,315	2,777	0	0	0	2,777	2,777	2,777	2,777	2,777	2,777
<b>30,198</b>	<b>Transport Total</b>		<b>29,752</b>	<b>31,057</b>	<b>0</b>	<b>(4,980)</b>	<b>0</b>	<b>26,077</b>	<b>26,077</b>	<b>26,027</b>	<b>26,027</b>	<b>26,027</b>	<b>26,027</b>
1,091	Supplies & Services	Catering	520	250	0	0	0	250	250	250	250	250	250
299,115		Communication and computing	274,820	280,042	(19,000)	(172,127)	0	88,915	83,415	77,689	77,689	77,689	77,689
441,227		Equipment, furniture & materials	531,327	492,847	(12,000)	(389,459)	4,680	96,068	96,068	96,068	96,068	96,068	96,068
152,555		Office expenses	134,998	141,683	(16,000)	(3,849)	0	121,834	116,834	116,765	116,765	116,765	116,765
71,151		Rents	91,826	75,894	0	0	0	75,894	75,894	75,894	75,894	75,894	75,894
116,525		Services	(15,177)	(122,177)	0	186,594	0	64,417	69,417	68,337	68,337	68,337	68,337
<b>1,081,664</b>	<b>Supplies &amp; Services Total</b>		<b>1,018,315</b>	<b>868,539</b>	<b>(47,000)</b>	<b>(378,841)</b>	<b>4,680</b>	<b>447,378</b>	<b>441,878</b>	<b>435,003</b>	<b>435,003</b>	<b>435,003</b>	<b>435,003</b>
499,208	Benefit & Transfer Payments	Contributions paid	515,975	442,244	(120,000)	0	0	322,244	322,244	322,244	322,244	322,244	322,244
35,904,283		Benefits	36,020,000	36,110,000	(105,000)	(25,000)	0	35,980,000	35,980,000	35,980,000	35,980,000	35,980,000	35,980,000
<b>36,403,491</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>36,535,975</b>	<b>36,552,244</b>	<b>(225,000)</b>	<b>(25,000)</b>	<b>0</b>	<b>36,302,244</b>	<b>36,302,244</b>	<b>36,302,244</b>	<b>36,302,244</b>	<b>36,302,244</b>	<b>36,302,244</b>
(1,872,828)	Income & Fees	Fees & charges	(1,780,467)	(1,664,772)	23,000	(145,000)	0	(1,786,772)	(1,850,772)	(1,865,772)	(1,870,772)	(1,870,772)	(1,870,772)
0		Rent	(358)	0	0	0	0	0	0	0	0	0	0
(36,431,151)		Government grants	(36,310,374)	(36,357,196)	45,000	274,974	0	(36,037,222)	(36,037,222)	(36,037,222)	(36,037,222)	(36,037,222)	(36,037,222)
166,704		Bad debt provision	138,050	98,050	(20,000)	0	0	78,050	68,050	68,050	68,050	68,050	68,050
0		Internal Sales	0	0	0	(140,207)	0	(140,207)	(140,207)	(140,207)	(140,207)	(140,207)	(140,207)
<b>(38,137,275)</b>	<b>Income &amp; Fees Total</b>		<b>(37,953,149)</b>	<b>(37,923,918)</b>	<b>48,000</b>	<b>(10,233)</b>	<b>0</b>	<b>(37,886,151)</b>	<b>(37,960,151)</b>	<b>(37,975,151)</b>	<b>(37,980,151)</b>	<b>(37,980,151)</b>	<b>(37,980,151)</b>
<b>4,221,994</b>	<b>Grand Total</b>		<b>4,424,821</b>	<b>4,487,838</b>	<b>(543,000)</b>	<b>(1,642,902)</b>	<b>4,680</b>	<b>48,595</b>	<b>2,355,211</b>	<b>2,166,688</b>	<b>2,061,637</b>	<b>1,939,071</b>	<b>1,970,331</b>
42,359,269	Gross Service Expenditure		42,377,970	42,411,756	(591,000)	(1,632,669)	4,680	48,595	40,241,362	40,126,839	40,036,788	39,919,222	39,950,482
(38,137,275)	Gross Service Income		(37,953,149)	(37,923,918)	48,000	(10,233)	0	0	(37,886,151)	(37,960,151)	(37,975,151)	(37,980,151)	(37,980,151)
<b>4,221,994</b>	<b>Net Service Expenditure</b>		<b>4,424,821</b>	<b>4,487,838</b>	<b>(543,000)</b>	<b>(1,642,902)</b>	<b>4,680</b>	<b>48,595</b>	<b>2,355,211</b>	<b>2,166,688</b>	<b>2,061,637</b>	<b>1,939,071</b>	<b>1,970,331</b>

Actuals 2014/15	Objective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Oth	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
154,798	Head of Service		92,117	88,639	0	6,972	0	866	96,477	97,363	98,328	99,303	100,287
928,244	Customer Services		935,833	1,105,638	(239,000)	(52,388)	4,680	10,372	829,302	787,893	727,837	735,494	743,228
464,206	Document Centre		467,882	466,883	(91,000)	(148,484)	0	3,404	230,803	199,295	187,687	186,113	189,573
240,985	Housing Benefits		586,631	513,609	(139,000)	(105,501)	0	11,498	280,606	227,445	211,934	96,289	104,487
799,053	Housing Needs		837,487	823,288	(30,000)	(21,148)	0	5,597	777,737	783,490	789,108	794,782	800,515
1,445,953	Information Management		1,353,297	1,264,179	0	(1,274,303)	0	10,124	0	0	0	0	0
188,755	Local Tax Collection		151,574	225,601	(44,000)	(48,049)	0	6,734	140,286	71,202	46,743	27,090	32,241
<b>4,221,994</b>	<b>Grand Total</b>		<b>4,424,821</b>	<b>4,487,838</b>	<b>(543,000)</b>	<b>(1,642,902)</b>	<b>4,680</b>	<b>48,595</b>	<b>2,355,211</b>	<b>2,166,688</b>	<b>2,061,637</b>	<b>1,939,071</b>	<b>1,970,331</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

**Head of ICT Shared Services**

Actuals 2014/15	Subjective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/ Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
0	≡Employees	Pension & NI		0	0	213,625		3,036	216,661	220,994	225,414	229,923	234,522
0		Salary		0	0	2,486,543		42,866	2,529,409	2,579,997	2,631,597	2,684,229	2,737,913
0		Training		0	0	32,380		648	33,028	33,689	34,363	35,050	35,751
0		Other staff costs		0	0	850		17	867	884	902	920	938
0		Uniform & laundry		0	0	500		10	510	520	530	541	552
0		Recruitment		0	0	1,500		30	1,530	1,561	1,592	1,624	1,656
0	<b>Employees Total</b>			<b>0</b>	<b>0</b>	<b>2,735,398</b>		<b>46,607</b>	<b>2,782,005</b>	<b>2,837,645</b>	<b>2,894,398</b>	<b>2,952,287</b>	<b>3,011,332</b>
0	≡Buildings	Repairs & Maintenance		0	0	20,000		400	20,400	20,808	21,224	21,648	22,081
0	<b>Buildings Total</b>			<b>0</b>	<b>0</b>	<b>20,000</b>		<b>400</b>	<b>20,400</b>	<b>20,808</b>	<b>21,224</b>	<b>21,648</b>	<b>22,081</b>
0	≡Transport	Mileage Allowance		0	0	7,060		141	7,201	7,345	7,492	7,642	7,795
0		Public Transport		0	0	1,530		31	1,561	1,592	1,624	1,656	1,689
0		Pool Car		0	0	3,600		72	3,672	3,745	3,820	3,896	3,974
0	<b>Transport Total</b>			<b>0</b>	<b>0</b>	<b>12,190</b>		<b>244</b>	<b>12,434</b>	<b>12,682</b>	<b>12,936</b>	<b>13,194</b>	<b>13,458</b>
0	≡Supplies & Services	Communication and computing		0	0	550,391		11,008	561,399	572,627	584,080	595,761	607,677
0		Equipment, furniture & materials		0	0	2,330,678		46,613	2,377,291	2,424,839	2,473,337	2,522,803	2,573,258
0		Office expenses		0	0	23,240		465	23,705	24,179	24,663	25,158	25,660
0		Services		0	0	(755,217)		10,742	(744,475)	(759,366)	(774,555)	(790,047)	(805,846)
0		Expenses		0	0	1,000		20	1,020	1,040	1,061	1,082	1,104
0	<b>Supplies &amp; Services Total</b>			<b>0</b>	<b>0</b>	<b>2,150,092</b>		<b>68,848</b>	<b>2,218,940</b>	<b>2,263,319</b>	<b>2,308,586</b>	<b>2,354,757</b>	<b>2,401,853</b>
0	≡Income & Fees	Fees & charges		0	0	(1,175,999)		(120)	(1,176,119)	(1,199,641)	(1,223,634)	(1,248,106)	(1,273,069)
0		Other grants and contributions		0	0	(2,061,326)		0	(2,061,326)	(2,102,552)	(2,144,603)	(2,187,495)	(2,231,245)
0	<b>Income &amp; Fees Total</b>			<b>0</b>	<b>0</b>	<b>(3,237,325)</b>		<b>(120)</b>	<b>(3,237,445)</b>	<b>(3,302,193)</b>	<b>(3,368,237)</b>	<b>(3,435,601)</b>	<b>(3,504,314)</b>
0	<b>Grand Total</b>			<b>0</b>	<b>0</b>	<b>1,680,355</b>		<b>115,979</b>	<b>1,796,334</b>	<b>1,832,261</b>	<b>1,868,907</b>	<b>1,906,285</b>	<b>1,944,410</b>
0	Gross Service Expenditure		0	0	0	4,917,680	0	116,099	5,033,779	5,134,454	5,237,144	5,341,886	5,448,724
0	Gross Service Income		0	0	0	(3,237,325)	0	(120)	(3,237,445)	(3,302,193)	(3,368,237)	(3,435,601)	(3,504,314)
0	<b>Net Service Expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,680,355</b>	<b>0</b>	<b>115,979</b>	<b>1,796,334</b>	<b>1,832,261</b>	<b>1,868,907</b>	<b>1,906,285</b>	<b>1,944,410</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of Development														
Actuals 2014/15	Subjective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy				
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21	
0	=	Employees	Hired Staff	11,547	0	0	0	0	0	0	0	0	0	
9,754			Other staff costs	11,219	0	0	0	0	0	0	0	0	0	
468,548			Pension & NI	424,314	531,856	(19,630)	(50,860)	5,317	466,683	471,663	476,380	481,145	485,957	
1,851,551			Salary	1,698,970	2,108,589	(76,765)	(381,887)	21,086	1,671,023	1,689,147	1,706,040	1,723,101	1,740,331	
28,962			Training	16,356	19,000	0	(19,000)	0	0	0	0	0	0	
116			Uniform & laundry	301	500	0	(150)	0	350	350	350	350	350	
<b>2,358,930</b>		<b>Employees Total</b>		<b>2,162,708</b>	<b>2,659,945</b>	<b>(96,395)</b>	<b>(451,887)</b>	<b>26,403</b>	<b>2,138,056</b>	<b>2,161,160</b>	<b>2,182,770</b>	<b>2,204,596</b>	<b>2,226,638</b>	
1,344	=	Buildings	Rents	566	150	0	(150)	0	0	0	0	0	0	
(34,335)			Repairs & Maintenance	8,120	8,120	0	0	0	8,120	8,120	8,120	8,120	8,120	
21,995			Energy Costs	17,982	20,000	0	0	0	20,000	20,000	20,000	20,000	20,000	
22,062			Water Services	22,714	19,400	0	3,600	0	23,000	23,000	23,000	23,000	23,000	
<b>11,066</b>		<b>Buildings Total</b>		<b>49,382</b>	<b>47,670</b>	<b>0</b>	<b>3,450</b>	<b>0</b>	<b>51,120</b>	<b>51,120</b>	<b>51,120</b>	<b>51,120</b>	<b>51,120</b>	
30,572	=	Transport	Mileage Allowance	21,846	36,600	0	(19,300)	0	17,300	17,300	17,300	17,300	17,300	
9,982			Pool Car	10,283	13,100	0	(3,000)	0	10,100	10,100	10,100	10,100	10,100	
6,070			Public Transport	3,639	6,100	0	(50)	0	6,050	6,050	6,050	6,050	6,050	
<b>46,624</b>		<b>Transport Total</b>		<b>35,768</b>	<b>55,800</b>	<b>0</b>	<b>(22,350)</b>	<b>0</b>	<b>33,450</b>	<b>33,450</b>	<b>33,450</b>	<b>33,450</b>	<b>33,450</b>	
4,538	=	Supplies & Services	Catering	743	1,500	0	0	0	1,500	1,500	1,500	1,500	1,500	
19,707			Communication and computing	13,075	14,696	(7,000)	(3,396)	0	4,300	4,300	4,300	4,300	4,300	
63,124			Equipment, furniture & materials	53,218	55,800	0	(52,680)	0	3,120	3,120	3,120	3,120	3,120	
63,183			Office expenses	32,931	35,332	(5,000)	(9,977)	0	20,355	20,355	20,355	20,355	20,355	
23,164			Rents	23,134	23,255	0	0	0	23,255	23,255	23,255	23,255	23,255	
396,596			Services	597,215	535,176	(175,605)	79,531	0	439,102	284,102	239,102	239,102	239,102	
<b>570,312</b>		<b>Supplies &amp; Services Total</b>		<b>720,317</b>	<b>665,759</b>	<b>(187,605)</b>	<b>13,478</b>	<b>0</b>	<b>491,632</b>	<b>316,632</b>	<b>291,632</b>	<b>291,632</b>	<b>291,632</b>	
6,276	=	Benefit & Transfer Payments	Irrecoverable V A T	5,800	5,800	0	0	0	5,800	5,800	5,800	5,800	5,800	
390,606			Contributions paid	187,227	185,136	(17,000)	(600)	0	167,536	167,536	167,536	167,536	167,536	
73,050			Grants	25,000	25,000	(3,000)	0	0	22,000	22,000	22,000	22,000	22,000	
<b>469,932</b>		<b>Benefit &amp; Transfer Payments Total</b>		<b>218,027</b>	<b>215,936</b>	<b>(20,000)</b>	<b>(600)</b>	<b>0</b>	<b>195,336</b>	<b>195,336</b>	<b>195,336</b>	<b>195,336</b>	<b>195,336</b>	
(3,128,727)	=	Income & Fees	Fees & charges	(1,644,076)	(1,836,986)	(10,000)	425,227	0	(1,421,759)	(1,415,759)	(1,415,759)	(1,415,759)	(1,415,759)	
(10,341)			Sales	(10,135)	(11,900)	0	2,000	0	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	
(98,253)			Rent	(100,000)	(100,000)	0	(3,000)	0	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	
(30,000)			Government grants	(5,000)	(5,000)	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	
<b>(3,267,320)</b>		<b>Income &amp; Fees Total</b>		<b>(1,759,211)</b>	<b>(1,953,886)</b>	<b>(10,000)</b>	<b>424,227</b>	<b>0</b>	<b>(1,539,659)</b>	<b>(1,533,659)</b>	<b>(1,533,659)</b>	<b>(1,533,659)</b>	<b>(1,533,659)</b>	
<b>189,544</b>		<b>Grand Total</b>		<b>1,426,990</b>	<b>1,691,224</b>	<b>(314,000)</b>	<b>(33,692)</b>	<b>26,403</b>	<b>1,369,935</b>	<b>1,224,039</b>	<b>1,220,649</b>	<b>1,242,475</b>	<b>1,264,517</b>	
3,456,864		Gross Service Expenditure		3,186,201	3,645,110	(304,000)	(457,919)	0	26,403	2,909,594	2,757,698	2,754,308	2,776,134	2,798,176
(3,267,320)		Gross Service Income		(1,759,211)	(1,953,886)	(10,000)	424,227	0	0	(1,539,659)	(1,533,659)	(1,533,659)	(1,533,659)	(1,533,659)
<b>189,544</b>		<b>Net Service Expenditure</b>		<b>1,426,990</b>	<b>1,691,224</b>	<b>(314,000)</b>	<b>(33,692)</b>	<b>0</b>	<b>26,403</b>	<b>1,369,935</b>	<b>1,224,039</b>	<b>1,220,649</b>	<b>1,242,475</b>	<b>1,264,517</b>

Actuals 2014/15	Objective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
102,739		Head of Service		76,395	77,928	0	(888)	762	77,802	78,582	79,363	80,151	80,947
(61,861)		Building Control		(31,439)	12,892	0	74,892	3,815	91,599	91,599	91,599	91,599	91,599
(1,239,373)		Development Management		(210,354)	(201,414)	(117,605)	81,171	9,584	(228,264)	(218,399)	(207,488)	(196,468)	(185,339)
191,382		Economic Development		268,097	308,167	(80,000)	2,542	1,353	232,062	189,457	190,865	192,288	193,725
265,776		Housing Strategy		275,739	298,921	(54,000)	(25,556)	2,682	222,047	224,797	226,984	229,193	231,423
930,881		Planning Policy		1,048,552	1,194,729	(62,395)	(165,852)	8,207	974,689	858,003	839,326	845,712	852,162
<b>189,544</b>		<b>Grand Total</b>		<b>1,426,990</b>	<b>1,691,224</b>	<b>(314,000)</b>	<b>(33,692)</b>	<b>26,403</b>	<b>1,369,935</b>	<b>1,224,039</b>	<b>1,220,649</b>	<b>1,242,475</b>	<b>1,264,517</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

**Head of Leisure & Health**

Actuals 2014/15	Subjective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
19,773	≡ Employees	Hired Staff	11,280	14,000	0	(4,000)		0	10,000	10,000	10,000	10,000	10,000
27,358		Other staff costs	18,587	20,417	(500)	(936)		0	18,981	18,781	18,781	18,781	18,781
625,373		Pension & NI	545,285	642,872	(17,500)	26,118		6,434	657,925	662,566	669,095	675,684	682,344
3,861,081		Salary	3,762,959	3,729,304	(59,500)	(50,704)		37,271	3,656,371	3,683,799	3,720,261	3,757,088	3,794,295
56,762		Training	51,000	58,536	(2,000)	(33,736)		0	22,800	22,800	22,800	22,800	22,800
8,882		Uniform & laundry	10,099	10,355	(200)	1,684		0	11,839	11,789	11,789	11,789	11,789
<b>4,599,229</b>	<b>Employees Total</b>		<b>4,399,210</b>	<b>4,475,484</b>	<b>(79,700)</b>	<b>(61,574)</b>		<b>43,705</b>	<b>4,377,916</b>	<b>4,409,735</b>	<b>4,452,726</b>	<b>4,496,142</b>	<b>4,540,009</b>
111,058	≡ Buildings	Premises Cleaning	102,171	113,555	0	(3,470)		0	110,085	110,085	110,085	110,085	110,085
11,852		Rents	15,740	15,740	(3,000)	0	4,000	0	16,740	7,800	7,800	7,800	7,800
198,778		Repairs & Maintenance	265,722	265,247	0	9,642	(15,000)	0	259,889	257,889	257,889	257,889	257,889
467,781		Rates	476,837	477,410	0	(12,631)		9,548	474,327	483,875	493,553	503,425	513,493
537,568		Energy Costs	530,517	546,550	0	8,539		0	555,089	522,089	486,089	446,089	446,089
65,195		Water Services	59,256	96,461	0	500		0	96,961	96,961	96,961	96,961	96,961
12,260		Ground Maintenance Costs	8,800	2,200	0	10,145		0	12,345	12,345	12,345	12,345	12,345
8,210		Fixtures & Fittings	2,771	3,026	0	(1,370)		0	1,656	1,656	1,656	1,656	1,656
<b>1,412,702</b>	<b>Buildings Total</b>		<b>1,461,815</b>	<b>1,520,189</b>	<b>(3,000)</b>	<b>11,355</b>	<b>(11,000)</b>	<b>9,548</b>	<b>1,527,092</b>	<b>1,492,700</b>	<b>1,466,378</b>	<b>1,436,250</b>	<b>1,446,318</b>
(1,424)	≡ Transport	Contract Hire & operating lease	301	300	0	0		0	300	300	300	300	300
15,929		Mileage Allowance	10,615	11,580	(2,000)	2,255		0	11,835	10,335	10,335	10,335	10,335
0		Pool Car	117	200	0	(200)		0	0	0	0	0	0
2,671		Public Transport	2,194	2,500	(1,000)	0		0	1,500	1,000	1,000	1,000	1,000
5,823		Operating Costs	9,026	8,783	(500)	170		0	8,453	8,164	8,164	8,164	8,164
<b>22,999</b>	<b>Transport Total</b>		<b>22,254</b>	<b>23,363</b>	<b>(3,500)</b>	<b>2,225</b>		<b>0</b>	<b>22,088</b>	<b>19,799</b>	<b>19,799</b>	<b>19,799</b>	<b>19,799</b>
19,655	≡ Supplies & Services	Catering	19,099	21,450	0	(2,500)		0	18,950	18,950	18,950	18,950	18,950
66,349		Communication and computing	82,015	67,007	(500)	(6,254)		0	60,253	60,053	61,053	61,053	61,053
735,841		Equipment, furniture & materials	633,840	653,776	(200)	(84,527)		0	569,049	572,649	572,649	572,649	572,649
135,523		Office expenses	145,872	136,112	(2,100)	(5,849)		0	128,162	125,512	125,512	125,512	125,512
148,896		Services	141,494	141,996	(5,000)	(8,214)		0	128,782	123,802	123,802	123,802	123,802
104		Uniform & laundry	200	200	0	0		0	200	200	200	200	200
<b>1,106,368</b>	<b>Supplies &amp; Services Total</b>		<b>1,022,521</b>	<b>1,020,541</b>	<b>(7,800)</b>	<b>(107,344)</b>		<b>0</b>	<b>905,396</b>	<b>901,166</b>	<b>902,166</b>	<b>902,166</b>	<b>902,166</b>
82,991	≡ Benefit & Transfer Payment	Irrecoverable V A T	81,000	81,000	0	0		0	81,000	81,000	81,000	81,000	81,000
<b>82,991</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>81,000</b>	<b>81,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>
25,000	≡ Renewals Fund Contributio	R&R	25,000	25,000	0	0		0	25,000	25,000	25,000	25,000	25,000
<b>25,000</b>	<b>Renewals Fund Contribution Total</b>		<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
(6,001,660)	≡ Income & Fees	Fees & charges	(6,127,444)	(6,134,235)	(7,000)	(161,367)		0	(6,302,602)	(6,624,663)	(6,666,993)	(6,710,917)	(6,753,996)
(825,987)		Sales	(816,315)	(876,929)	0	43,489		0	(833,440)	(833,440)	(833,440)	(833,440)	(833,440)
(6,250)		Rent	(5,000)	(5,000)	0	0		0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(51,843)		Other grants and contributions	(115,841)	(71,380)	(1,000)	(5,151)		0	(77,531)	(28,151)	(28,151)	(28,151)	(28,151)
<b>(6,885,740)</b>	<b>Income &amp; Fees Total</b>		<b>(7,064,599)</b>	<b>(7,087,544)</b>	<b>(8,000)</b>	<b>(123,029)</b>		<b>0</b>	<b>(7,218,573)</b>	<b>(7,491,254)</b>	<b>(7,533,584)</b>	<b>(7,577,508)</b>	<b>(7,620,587)</b>
<b>363,550</b>	<b>Grand Total</b>		<b>(52,800)</b>	<b>58,032</b>	<b>(102,000)</b>	<b>(278,367)</b>	<b>(11,000)</b>	<b>53,253</b>	<b>(280,082)</b>	<b>(561,855)</b>	<b>(586,516)</b>	<b>(617,152)</b>	<b>(606,296)</b>
7,249,290		Gross Service Expenditure	7,011,799	7,145,576	(94,000)	(155,338)	(11,000)	53,253	6,938,491	6,929,399	6,947,068	6,960,356	7,014,291
(6,885,740)		Gross Service Income	(7,064,599)	(7,087,544)	(8,000)	(123,029)	0	0	(7,218,573)	(7,491,254)	(7,533,584)	(7,577,508)	(7,620,587)
<b>363,550</b>	<b>Net Service Expenditure</b>		<b>(52,800)</b>	<b>58,032</b>	<b>(102,000)</b>	<b>(278,367)</b>	<b>(11,000)</b>	<b>53,253</b>	<b>(280,082)</b>	<b>(561,855)</b>	<b>(586,516)</b>	<b>(617,152)</b>	<b>(606,296)</b>

Actuals 2014/15	Objective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
44,027		Head of Service	75,801	78,028	0	(968)		762	77,822	78,602	79,383	80,171	80,967
258,785		Sports and Active Lifestyles	225,073	323,397	(102,000)	(2,360)		3,842	222,879	205,811	208,407	211,030	213,676
60,738		One Leisure	(353,674)	(343,392)	0	(275,039)	(11,000)	48,649	(580,782)	(846,267)	(874,305)	(908,352)	(900,938)
<b>363,550</b>	<b>Grand Total</b>		<b>(52,800)</b>	<b>58,032</b>	<b>(102,000)</b>	<b>(278,367)</b>	<b>(11,000)</b>	<b>53,253</b>	<b>(280,082)</b>	<b>(561,855)</b>	<b>(586,516)</b>	<b>(617,152)</b>	<b>(606,296)</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of Operations													
Actuals 2014/15	Subjective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
535,286	Employees	Hired Staff	405,878	381,798	(2,100)	0	0	0	379,698	378,088	375,988	373,888	373,888
205,940		Other staff costs	234,812	235,572	(35,482)	(19,177)	0	0	180,913	179,923	178,273	176,623	176,623
924,400		Pension & NI	910,472	957,886	(120,191)	143,787	9,578	991,060	997,021	999,491	1,001,987	1,012,008	1,012,008
3,965,438		Salary	3,882,729	4,021,257	(388,541)	(74,932)	39,632	3,597,416	3,619,236	3,524,817	3,529,454	3,564,490	3,564,490
28,206		Training	14,879	19,485	0	(19,485)	0	0	0	0	0	0	0
1,547		Employee Insurance	1,167	2,000	0	0	0	2,000	2,000	2,000	2,000	2,000	2,000
19,831		Uniform & laundry	14,780	20,343	0	(125)	0	20,218	20,218	20,218	20,218	20,218	20,218
<b>5,680,648</b>	<b>Employees Total</b>		<b>5,464,715</b>	<b>5,638,341</b>	<b>(546,314)</b>	<b>30,068</b>	<b>49,210</b>	<b>5,171,305</b>	<b>5,196,486</b>	<b>5,100,787</b>	<b>5,104,170</b>	<b>5,149,227</b>	<b>5,149,227</b>
81,713	Buildings	Premises Cleaning	79,622	83,348	0	0	0	83,348	83,348	83,348	83,348	83,348	83,348
21,586		Rents	15,394	13,006	0	0	0	13,006	13,006	13,006	13,006	13,006	13,006
337,581		Repairs & Maintenance	364,660	352,698	0	0	0	352,698	352,698	352,698	352,698	352,698	352,698
576,071		Rates	583,706	585,865	0	0	11,575	597,440	589,440	589,440	589,440	589,440	589,440
194,910		Energy Costs	194,332	175,929	0	16,084	(17,500)	174,513	157,013	157,013	157,013	157,013	157,013
23,076		Water Services	19,157	27,670	0	0	0	27,670	27,670	27,670	27,670	27,670	27,670
5,163		Ground Maintenance Costs	12,484	18,200	0	0	0	18,200	18,200	18,200	18,200	18,200	18,200
(556)		Premises Insurance	2,940	5,040	0	0	0	5,040	5,040	5,040	5,040	5,040	5,040
<b>1,239,545</b>	<b>Buildings Total</b>		<b>1,272,296</b>	<b>1,261,756</b>	<b>0</b>	<b>16,084</b>	<b>(17,500)</b>	<b>11,575</b>	<b>1,271,915</b>	<b>1,246,415</b>	<b>1,246,415</b>	<b>1,246,415</b>	<b>1,246,415</b>
18,471	Transport	Contract Hire & operating leases	29,245	29,357	0	0	0	29,357	29,357	29,357	29,357	29,357	29,357
14,330		Mileage Allowance	15,706	18,860	0	0	0	18,860	18,860	18,860	18,860	18,860	18,860
10,304		Pool Car	6,550	6,550	0	(2,600)	0	3,950	3,950	3,950	3,950	3,950	3,950
2,931		Public Transport	1,704	1,200	0	0	0	1,200	1,200	1,200	1,200	1,200	1,200
3,116		Vehicle Insurance	5,904	1,200	0	0	0	1,200	1,200	1,200	1,200	1,200	1,200
970,413		Operating Costs	1,007,310	1,079,332	(6,500)	0	0	1,072,832	999,931	993,431	986,931	986,931	986,931
<b>1,019,565</b>	<b>Transport Total</b>		<b>1,068,493</b>	<b>1,136,499</b>	<b>(6,500)</b>	<b>(2,600)</b>	<b>0</b>	<b>1,127,399</b>	<b>1,054,498</b>	<b>1,047,998</b>	<b>1,041,498</b>	<b>1,041,498</b>	<b>1,041,498</b>
48,493	Supplies & Services	Catering	2,865	200	0	0	0	200	200	200	200	200	200
31,869		Communication and computing	25,711	24,597	0	(17,641)	0	6,956	6,956	6,956	6,956	6,956	6,956
353,394		Equipment, furniture & materials	361,280	371,646	(1,900)	(18,019)	5,000	356,727	355,587	353,687	351,787	351,787	351,787
2,848		Insurance - service related	4,550	7,000	0	0	0	7,000	7,000	7,000	7,000	7,000	7,000
40,445		Office expenses	41,942	49,350	0	(3,630)	0	45,720	45,720	45,720	45,720	45,720	45,720
272,198		Services	452,160	146,053	0	167,075	20,000	333,128	313,128	313,128	313,128	313,128	313,128
<b>749,246</b>	<b>Supplies &amp; Services Total</b>		<b>888,508</b>	<b>598,846</b>	<b>(1,900)</b>	<b>127,785</b>	<b>25,000</b>	<b>749,313</b>	<b>728,591</b>	<b>726,691</b>	<b>724,791</b>	<b>724,791</b>	<b>724,791</b>
4,649	Benefit & Transfer Payments	Irrecoverable V A T	2,600	2,600	0	0	0	2,600	2,600	2,600	2,600	2,600	2,600
270,909		Contributions paid	508,226	44,340	0	430,000	0	474,340	474,340	474,340	474,340	474,340	474,340
<b>275,558</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>510,826</b>	<b>46,940</b>	<b>0</b>	<b>430,000</b>	<b>0</b>	<b>476,940</b>	<b>476,940</b>	<b>476,940</b>	<b>476,940</b>	<b>476,940</b>	<b>476,940</b>
(3,782,636)	Income & Fees	Fees & charges	(3,996,565)	(3,639,543)	(262,286)	(400,000)	0	(4,301,829)	(4,391,829)	(4,431,829)	(4,551,829)	(4,551,829)	(4,551,829)
(136,486)		Sales	(139,047)	(130,700)	(30,000)	0	0	(160,700)	(170,700)	(170,700)	(170,700)	(170,700)	(170,700)
(90,887)		Rent	(114,294)	(86,324)	(13,000)	0	0	(99,324)	(120,324)	(120,324)	(220,324)	(220,324)	(220,324)
(149,996)		Other grants and contributions	(63,169)	(58,632)	0	712	0	(57,920)	(57,920)	(57,920)	(57,920)	(57,920)	(57,920)
(20,330)		Government grants	(13,557)	(23,240)	0	0	0	(23,240)	(23,240)	(23,240)	(23,240)	(23,240)	(23,240)
(77,763)		Communitd sums	(151,331)	(151,331)	0	0	0	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)
0		Internal Sales	0	0	0	(35,032)	0	(35,032)	(35,032)	(35,032)	(35,032)	(35,032)	(35,032)
<b>(4,258,098)</b>	<b>Income &amp; Fees Total</b>		<b>(4,477,962)</b>	<b>(4,089,770)</b>	<b>(305,286)</b>	<b>(434,320)</b>	<b>0</b>	<b>(4,829,376)</b>	<b>(4,950,376)</b>	<b>(4,990,376)</b>	<b>(5,210,376)</b>	<b>(5,210,376)</b>	<b>(5,210,376)</b>
<b>4,706,463</b>	<b>Grand Total</b>		<b>4,726,876</b>	<b>4,592,612</b>	<b>(860,000)</b>	<b>167,017</b>	<b>7,500</b>	<b>60,785</b>	<b>3,967,914</b>	<b>3,752,554</b>	<b>3,608,455</b>	<b>3,383,438</b>	<b>3,428,495</b>
8,964,561	Gross Service Expenditure		9,204,839	8,682,382	(554,714)	601,337	7,500	60,785	8,797,290	8,702,930	8,598,831	8,593,814	8,638,871
(4,258,098)	Gross Service Income		(4,477,962)	(4,089,770)	(305,286)	(434,320)	0	0	(4,829,376)	(4,950,376)	(4,990,376)	(5,210,376)	(5,210,376)
<b>4,706,463</b>	<b>Net Service Expenditure</b>		<b>4,726,876</b>	<b>4,592,612</b>	<b>(860,000)</b>	<b>167,017</b>	<b>7,500</b>	<b>60,785</b>	<b>3,967,914</b>	<b>3,752,554</b>	<b>3,608,455</b>	<b>3,383,438</b>	<b>3,428,495</b>

Actuals 2014/15	Objective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
92,137	Head of Service		182,967	92,007	(14,348)	(225)	0	868	78,302	79,189	79,971	80,761	81,558
(1,202,950)	Car Parks		(1,110,079)	(1,298,295)	(186,277)	15,166	6,723	(1,462,883)	(1,528,722)	(1,536,858)	(1,634,976)	(1,633,074)	(1,633,074)
157,722	Environmental & Energy Mgt		179,959	182,362	(87,430)	20,902	20,000	1,807	137,641	119,357	120,239	121,131	122,032
998,505	Facilities Management		945,582	969,642	51,942	18,787	(17,500)	9,223	1,032,094	996,690	950,685	854,219	857,789
219,394	Fleet Management		235,396	245,862	42,788	(36,715)	0	1,500	253,435	254,976	257,056	259,157	261,278
1,031,685	Green Spaces		1,128,091	1,209,648	(169,409)	14,407	13,419	1,068,065	1,041,840	1,004,963	967,839	980,466	980,466
(110,053)	Markets		(98,872)	(89,395)	24,049	(1,040)	0	688	(65,699)	(65,416)	(64,894)	(64,366)	(63,833)
847,975	Operations Mangement		388,805	430,407	(275,839)	(129,397)	3,720	28,891	32,713	32,713	32,751	32,789	32,828
815,464	Street Cleansing		835,802	882,213	(63,329)	4,950	6,099	829,933	816,176	752,538	748,464	754,450	754,450
1,856,586	Waste Management		2,039,226	1,968,161	(182,147)	260,182	5,000	16,738	2,067,935	2,005,751	2,012,004	2,018,420	2,035,001
<b>4,706,463</b>	<b>Grand Total</b>		<b>4,726,876</b>	<b>4,592,612</b>	<b>(860,000)</b>	<b>167,017</b>	<b>7,500</b>	<b>60,785</b>	<b>3,967,914</b>	<b>3,752,554</b>	<b>3,608,455</b>	<b>3,383,438</b>	<b>3,428,495</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

**Head of Resources**

Actuals 2014/15	Subjective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
					68,892	Employees	Hired Staff	79,782	21,000	0	(1,700)	0	19,300
3,434		Other staff costs	671	1,150	0	(800)	0	350	350	350	350	350	
216,045		Pension & NI	205,790	227,038	0	(17,663)	2,270	211,645	203,109	198,406	200,389	202,394	
860,471		Salary	822,799	905,178	0	(146,557)	8,952	767,573	736,127	718,623	725,709	732,867	
10,623		Training	15,349	18,282	0	(18,282)	0	0	0	0	0	0	
<b>1,159,515</b>	<b>Employees Total</b>		<b>1,124,391</b>	<b>1,172,648</b>	<b>0</b>	<b>(185,002)</b>	<b>11,222</b>	<b>998,868</b>	<b>958,886</b>	<b>936,679</b>	<b>945,748</b>	<b>954,911</b>	
1,058	Buildings	Premises Cleaning	1,230	1,230	0	0	0	1,230	1,230	1,230	1,230	1,230	
128,124		Rents	120,000	120,000	0	0	0	120,000	120,000	120,000	120,000	120,000	
196,740		Repairs & Maintenance	40,893	42,478	(8,000)	0	(12,000)	22,478	22,478	22,478	22,478	22,478	
19,732		Premises Insurance	20,718	0	0	0	0	0	0	0	0	0	
39,122		Rates	34,376	15,300	0	0	306	15,606	15,918	16,236	16,561	16,892	
5,980		Energy Costs	4,873	5,000	0	0	0	5,000	5,000	5,000	5,000	5,000	
338		Water Services	200	200	0	0	0	200	200	200	200	200	
<b>391,095</b>	<b>Buildings Total</b>		<b>222,289</b>	<b>184,208</b>	<b>(8,000)</b>	<b>0</b>	<b>(12,000)</b>	<b>306</b>	<b>164,514</b>	<b>164,826</b>	<b>165,144</b>	<b>165,469</b>	<b>165,800</b>
2,878	Transport	Mileage Allowance	1,297	1,750	0	(750)	0	1,000	1,000	1,000	1,000	1,000	
1,118		Pool Car	1,424	900	0	(100)	0	800	800	800	800	800	
3,461		Public Transport	2,904	2,600	0	(1,200)	0	1,400	1,400	1,400	1,400	1,400	
<b>7,457</b>	<b>Transport Total</b>		<b>5,625</b>	<b>5,250</b>	<b>0</b>	<b>(2,050)</b>	<b>0</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	
9,849	Supplies & Services	Communication and computing	5,534	4,380	0	(1,680)	0	2,700	2,700	2,700	2,700	2,700	
66,365		Equipment, furniture & materials	55,339	58,960	0	(58,960)	74,567	74,567	20,233	18,233	21,233	21,233	
31,779		Insurance - service related	34,116	31,514	0	0	0	31,514	31,514	31,514	31,514	31,514	
45,926		Office expenses	49,323	41,170	0	(15,600)	144,000	169,570	247,570	314,570	315,570	316,570	
140,028		Services	91,498	45,964	0	209,974	887,000	0	1,142,938	2,207,938	2,628,938	2,628,938	
<b>293,946</b>	<b>Supplies &amp; Services Total</b>		<b>235,810</b>	<b>181,988</b>	<b>0</b>	<b>133,734</b>	<b>1,105,567</b>	<b>0</b>	<b>1,421,289</b>	<b>2,509,955</b>	<b>2,994,955</b>	<b>3,000,955</b>	
3,539	Benefit & Transfer Payments	Services	4,000	4,000	0	0	0	4,000	4,000	4,000	4,000	4,000	
28,974		Irrecoverable V A T	20,500	20,500	0	0	0	20,500	20,500	20,500	20,500	20,500	
<b>32,513</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>24,500</b>	<b>24,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>	
(128,871)	Income & Fees	Fees & charges	(149,453)	(134,746)	(10,000)	45,000	0	(99,746)	(99,746)	(99,746)	(99,746)	(99,746)	
(1,868)		Sales	(4,520)	0	0	0	0	0	0	0	0	0	
(1,813,544)		Rent	(1,851,011)	(1,878,450)	(67,000)	0	(875,000)	0	(2,820,450)	(4,127,450)	(4,895,450)	(4,957,450)	(5,020,450)
<b>(1,944,283)</b>	<b>Income &amp; Fees Total</b>		<b>(2,004,984)</b>	<b>(2,013,196)</b>	<b>(77,000)</b>	<b>45,000</b>	<b>(875,000)</b>	<b>0</b>	<b>(2,920,196)</b>	<b>(4,227,196)</b>	<b>(4,995,196)</b>	<b>(5,057,196)</b>	<b>(5,120,196)</b>
<b>(59,758)</b>	<b>Grand Total</b>		<b>(392,368)</b>	<b>(444,602)</b>	<b>(85,000)</b>	<b>(8,318)</b>	<b>218,567</b>	<b>11,528</b>	<b>(307,825)</b>	<b>(565,829)</b>	<b>(870,718)</b>	<b>(918,324)</b>	<b>(970,830)</b>
1,884,525	Gross Service Expenditure		1,612,616	1,568,594	(8,000)	(53,318)	1,093,567	11,528	2,612,371	3,661,367	4,124,478	4,138,872	4,149,366
(1,944,283)	Gross Service Income		(2,004,984)	(2,013,196)	(77,000)	45,000	(875,000)	0	(2,920,196)	(4,227,196)	(4,995,196)	(5,057,196)	(5,120,196)
<b>(59,758)</b>	<b>Net Service Expenditure</b>		<b>(392,368)</b>	<b>(444,602)</b>	<b>(85,000)</b>	<b>(8,318)</b>	<b>218,567</b>	<b>11,528</b>	<b>(307,825)</b>	<b>(565,829)</b>	<b>(870,718)</b>	<b>(918,324)</b>	<b>(970,830)</b>

Actuals 2014/15	Objective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
					177,906	Audit & Risk Management		211,138	223,542	0	559	1,607	225,708
(1,362,807)	Commercial Estates		(1,584,605)	(1,618,488)	(85,000)	1,389	144,000	1,342	(1,556,757)	(1,720,380)	(1,999,985)	(2,060,572)	(2,122,142)
670,319	Finance		634,838	639,512	0	(60,801)	74,567	5,656	658,933	559,904	531,425	541,180	546,983
76,509	Head of Service		88,267	86,782	0	478	0	762	88,022	88,802	89,607	90,420	91,241
292,910	Legal		178,100	142,153	0	68,151	0	1,534	211,838	213,416	213,431	213,446	213,462
85,405	Procurement		79,894	81,898	0	(18,094)	0	627	64,431	65,074	65,710	66,353	67,003
<b>(59,758)</b>	<b>Grand Total</b>		<b>(392,368)</b>	<b>(444,602)</b>	<b>(85,000)</b>	<b>(8,318)</b>	<b>218,567</b>	<b>11,528</b>	<b>(307,825)</b>	<b>(565,829)</b>	<b>(870,718)</b>	<b>(918,324)</b>	<b>(970,830)</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Directors and Corporate Management													
Actuals 2014/15	Subjective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
48,871	=Employees	Hired Staff	10,000	10,000	0	0	0	0	10,000	10,000	10,000	10,000	10,000
26,885		Other staff costs	7,260	7,400	(5,000)	0	0	0	2,400	2,400	2,400	2,400	2,400
217,972		Pension & NI	255,637	263,217	(27,447)	12,595	2,632	250,997	250,168	241,866	244,285	246,729	246,729
954,078		Salary	1,128,793	1,027,825	(99,553)	(2,983)	10,279	935,568	932,822	902,956	911,984	921,103	921,103
29,027		Training	32,767	28,823	(48,583)	137,819	0	118,059	118,059	118,059	118,059	118,059	118,059
<b>1,276,833</b>	<b>Employees Total</b>		<b>1,434,458</b>	<b>1,337,265</b>	<b>(180,583)</b>	<b>147,431</b>	<b>12,911</b>	<b>1,317,024</b>	<b>1,313,449</b>	<b>1,275,281</b>	<b>1,286,728</b>	<b>1,296,291</b>	<b>1,296,291</b>
28,869	=Buildings	Rents	23,964	7,200	0	0	0	7,200	7,200	7,200	7,200	7,200	7,200
<b>28,869</b>	<b>Buildings Total</b>		<b>23,964</b>	<b>7,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>
13,214	=Transport	Mileage Allowance	18,406	19,250	0	(6,500)	0	12,750	12,750	12,750	12,750	12,750	12,750
947		Pool Car	759	1,000	0	(700)	0	300	300	300	300	300	300
2,498		Public Transport	1,913	1,640	0	0	0	1,640	1,640	1,640	1,640	1,640	1,640
<b>16,659</b>	<b>Transport Total</b>		<b>21,078</b>	<b>21,890</b>	<b>0</b>	<b>(7,200)</b>	<b>0</b>	<b>14,690</b>	<b>14,690</b>	<b>14,690</b>	<b>14,690</b>	<b>14,690</b>	<b>14,690</b>
8,447	=Supplies & Services	Catering	6,871	7,250	(2,000)	(1,000)	0	4,250	4,250	4,250	4,250	4,250	4,250
156,984		Communication and computing	154,576	132,011	(2,000)	(11,511)	0	118,500	118,500	118,500	118,500	118,500	118,500
57,672		Equipment, furniture & materials	61,590	64,443	(2,000)	(60,443)	0	2,000	2,000	2,000	2,000	2,000	2,000
7,332		Insurance - service related	7,332	7,515	0	0	0	7,515	7,515	7,515	7,515	7,515	7,515
376,481		Members Allowances	379,825	379,550	0	7,225	0	386,775	386,775	386,775	386,775	386,775	386,775
199,373		Office expenses	160,125	133,005	(1,000)	15,334	0	147,339	147,339	147,339	147,339	147,339	147,339
0		Rents	4,000	4,000	0	2,000	0	6,000	6,000	6,000	6,000	6,000	6,000
624,742		Services	689,766	554,191	(22,000)	18,309	0	548,500	473,500	477,500	473,500	473,500	473,500
<b>1,431,032</b>	<b>Supplies &amp; Services Total</b>		<b>1,464,085</b>	<b>1,281,965</b>	<b>(29,000)</b>	<b>(32,086)</b>	<b>0</b>	<b>1,220,879</b>	<b>1,145,879</b>	<b>1,149,879</b>	<b>1,145,879</b>	<b>1,145,879</b>	<b>1,145,879</b>
525	=Benefit & Transfer Payments	Grants	2,000	2,000	0	0	0	2,000	2,000	2,000	2,000	2,000	2,000
30,150		Services	2,277	3,700	0	0	0	3,700	3,700	3,700	3,700	3,700	3,700
<b>30,675</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>4,277</b>	<b>5,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>
(257,874)	=Income & Fees	Fees & charges	(308,185)	(264,001)	0	(999)	0	(265,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)
(706,308)		Government grants	(291,762)	(13,000)	0	13,000	0	0	0	0	0	0	0
<b>(964,183)</b>	<b>Income &amp; Fees Total</b>		<b>(599,947)</b>	<b>(277,001)</b>	<b>0</b>	<b>12,001</b>	<b>0</b>	<b>(265,000)</b>	<b>(275,000)</b>	<b>(275,000)</b>	<b>(275,000)</b>	<b>(275,000)</b>	<b>(275,000)</b>
<b>1,819,886</b>	<b>Grand Total</b>		<b>2,347,916</b>	<b>2,377,019</b>	<b>(209,583)</b>	<b>120,146</b>	<b>12,911</b>	<b>2,300,493</b>	<b>2,211,918</b>	<b>2,177,750</b>	<b>2,185,197</b>	<b>2,196,760</b>	<b>2,196,760</b>
2,784,068	Gross Service Expenditure		2,947,863	2,654,020	(209,583)	108,145	0	12,911	2,565,493	2,486,918	2,452,750	2,460,197	2,471,760
(964,183)	Gross Service Income		(599,947)	(277,001)	0	12,001	0	0	(265,000)	(275,000)	(275,000)	(275,000)	(275,000)
<b>1,819,886</b>	<b>Net Service Expenditure</b>		<b>2,347,916</b>	<b>2,377,019</b>	<b>(209,583)</b>	<b>120,146</b>	<b>0</b>	<b>12,911</b>	<b>2,300,493</b>	<b>2,211,918</b>	<b>2,177,750</b>	<b>2,185,197</b>	<b>2,196,760</b>

Actuals 2014/15	Objective Analysis : Controllable Only *		Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
					ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
556,050	Corporate Team		1,123,243	1,139,452	(206,583)	159,640	5,197	1,097,706	1,001,244	955,250	958,796	962,377	962,377
948,643	Democratic & Elections		765,077	774,341	(3,000)	(40,585)	3,176	733,932	737,188	744,388	743,618	746,882	746,882
315,193	Directors		459,596	463,225	0	1,092	4,538	468,855	473,486	478,112	482,783	487,501	487,501
<b>1,819,886</b>	<b>Grand Total</b>		<b>2,347,916</b>	<b>2,377,019</b>	<b>(209,583)</b>	<b>120,146</b>	<b>12,911</b>	<b>2,300,493</b>	<b>2,211,918</b>	<b>2,177,750</b>	<b>2,185,197</b>	<b>2,196,760</b>	<b>2,196,760</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

**Head of Resources (Corporate Budgets)**

Actuals 2014/15	Subjective Analysis : Controllable Only *	Forecast 2015/16	Budget 2015/16	Budget 2016/17					Medium Term Financial Strategy			
				ZBB Heavy	ZBB Light/ Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
142,554	≡Employees	Employee Insurance	161,506	177,516	0	(9,752)	0	167,764	167,764	167,764	184,540	184,540
794,669		Pension & NI	1,136,000	1,135,000	0	375,000	0	1,510,000	1,574,000	1,649,000	1,724,000	1,799,000
455,403		Severance payments	206,241	207,000	0	0	0	207,000	207,000	206,000	206,000	205,000
<b>1,392,626</b>	<b>Employees Total</b>		<b>1,503,747</b>	<b>1,519,516</b>	<b>0</b>	<b>365,248</b>	<b>0</b>	<b>1,884,764</b>	<b>1,948,764</b>	<b>2,022,764</b>	<b>2,114,540</b>	<b>2,188,540</b>
0	≡Buildings	Insurance - service related			0	5,000	0	5,000	5,000	5,000	5,500	5,500
62,276		Premises Insurance	55,633	59,244	0	(3,997)	0	55,247	55,247	55,247	60,772	60,772
<b>62,276</b>	<b>Buildings Total</b>		<b>55,633</b>	<b>59,244</b>	<b>0</b>	<b>1,003</b>	<b>0</b>	<b>60,247</b>	<b>60,247</b>	<b>60,247</b>	<b>66,272</b>	<b>66,272</b>
81,337	≡Transport	Vehicle Insurance	81,360	84,535	0	(917)	0	83,618	83,618	83,618	91,980	91,980
<b>81,337</b>	<b>Transport Total</b>		<b>81,360</b>	<b>84,535</b>	<b>0</b>	<b>(917)</b>	<b>0</b>	<b>83,618</b>	<b>83,618</b>	<b>83,618</b>	<b>91,980</b>	<b>91,980</b>
550	≡Supplies & Services	Communication and computing	580	610	0	(610)	0	0	0	0	0	0
19,553		Equipment, furniture & materials	21,478	20,258	0	(19,821)	0	437	437	437	481	481
62,385		Insurance - service related	77,218	67,772	0	6,175	0	73,947	73,947	73,947	81,284	81,284
1,961,542		Services	2,440,771	2,466,625	0	(54,525)	0	2,412,100	3,158,773	3,523,216	3,613,399	3,643,488
<b>2,044,031</b>	<b>Supplies &amp; Services Total</b>		<b>2,540,047</b>	<b>2,555,265</b>	<b>0</b>	<b>(68,781)</b>	<b>0</b>	<b>2,486,484</b>	<b>3,233,157</b>	<b>3,597,600</b>	<b>3,695,163</b>	<b>3,725,253</b>
198,209	≡Benefit & Transfer Paymen	Contributions paid	0	0	0	73,855	0	73,855	73,855	73,855	73,855	73,855
2,375		Irrecoverable V A T	1,625	1,625	0	75	0	1,700	1,700	1,700	1,700	1,700
389,740		Levies	389,355	394,291	0	(4,936)	0	389,355	389,355	393,249	393,249	397,181
<b>590,323</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>390,980</b>	<b>395,916</b>	<b>0</b>	<b>68,994</b>	<b>0</b>	<b>464,910</b>	<b>464,910</b>	<b>468,804</b>	<b>468,804</b>	<b>472,736</b>
7,909	≡Income & Fees	Bad debt provision	60,000	60,000	0	(25,000)	0	35,000	35,000	35,000	35,000	35,000
2,387		Fees & charges	0	0	0	(10,000)	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
(1,549,467)		Government grants	(63,175)	(68,000)	0	68,000	0	0	0	0	0	0
(84,917)		Interest	(232,882)	(232,014)	0	26,299	0	(205,715)	(204,715)	(204,715)	(209,715)	(209,715)
<b>(1,624,087)</b>	<b>Income &amp; Fees Total</b>		<b>(236,057)</b>	<b>(240,014)</b>	<b>0</b>	<b>59,299</b>	<b>0</b>	<b>(180,715)</b>	<b>(179,715)</b>	<b>(179,715)</b>	<b>(184,715)</b>	<b>(184,715)</b>
<b>2,546,507</b>	<b>Grand Total</b>		<b>4,335,710</b>	<b>4,374,462</b>	<b>0</b>	<b>424,846</b>	<b>0</b>	<b>4,799,308</b>	<b>5,610,982</b>	<b>6,053,318</b>	<b>6,252,044</b>	<b>6,360,066</b>
4,170,594	Gross Service Expenditure		4,571,768	4,614,476	0	365,547	0	4,980,023	5,790,697	6,233,033	6,436,759	6,544,781
(1,624,087)	Gross Service Income		(236,057)	(240,014)	0	59,299	0	(180,715)	(179,715)	(179,715)	(184,715)	(184,715)
<b>2,546,507</b>	<b>Net Service Expenditure</b>		<b>4,335,710</b>	<b>4,374,462</b>	<b>0</b>	<b>424,846</b>	<b>0</b>	<b>4,799,308</b>	<b>5,610,982</b>	<b>6,053,318</b>	<b>6,252,044</b>	<b>6,360,066</b>

\*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

# Capital

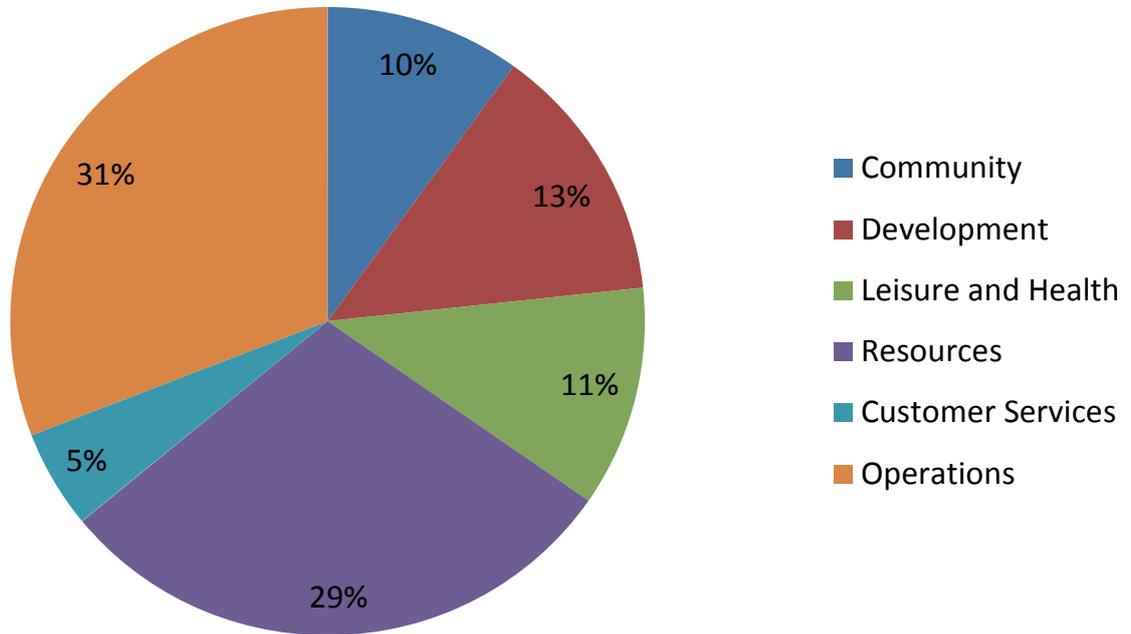
The detailed final capital programme for the period 2016/17 to 2020/21 is shown below in **Table G**, along with the sources of finance. The revenue implications of the individual capital proposals are built into the individual revenue budgets and the impact of the proposed programme on the minimum revenue position (MRP) is **£61,000**. In addition there is an MRP increase in 2017/18 of £0.6m as a result of the funding of the 2016/17 capital programme.

Table G	Forecast	Budget	Medium Term Financial Strategy			
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	£000s	£000s	£000s	£000s	£000s	£000s
<b>Community</b>						
CCTV Camera Replacements	87	40	40	40	40	40
CCTV Shared Service Room	2					
Loves Farm Community Building	72					
Pathfinder House Site	10					
Huntingdon West Development	1,059	718				
CCTV Pathfinder House Resilience		20				
CCTV Wi-Fi		250				
Lone Worker Software		20				
<b>Development</b>						
Alconbury Weald Remediation	1,985					
Private Sector Housing Grants	75					
Disabled Facilities Grants	1,545	1,400	1,300	1,200	1,100	1,000
A14 Upgrade					200	200
<b>Leisure and Health</b>						
Pedals Scheme	9					
One Leisure Synthetic Pitch	392					
One Leisure St Ives Development	0					
One Leisure Improvements	226	249	270	281	317	317
Replacement Fitness Equipment	185					
One Leisure St Ives String Bowling System		42				
One Leisure Huntingdon Changing Facilities		92				
One Leisure Huntingdon Expansion		811				
<b>Resources</b>						
VAT Exempt Capital	121					
Housing Association Loan	2,750	2,750				
Phoenix Industrial Unit Roof Replacement	200					
Octagon Improvements	50					
Cash Receipting System Upgrade	17					
Levellers Lane Industrial Unit Roof Replacement		78				
Clifton Road Industrial Unit Roof Replacement		70				
Financial Management System Replacement		192				
<b>Customer Services</b>						
Business Systems	13					
CRM System Upgrade		117				
E-forms		44				
Flexible Working - 3CSS		50	50	50		
Telephones - 3CSS		100	100			
Virtual Server - 3CSS		220				
<b>Operations</b>						
Building Efficiencies (Salix)	70	74	74			
Environment Strategy Funding (Loves Farm Community Building)	30					
Wheeled Bins	127	234	234	234	234	234
Vehicle Fleet Replacement	761	1,861	1,062	551	1,344	971
Car Park Improvements	25					
In-Cab Technology		75				
Play Equipment	45	25	20	20	21	21
Retro-Fitting Buildings		662	320			
Bridge Place Car Park Godmanchester		318				
<b>Total Cost</b>	<b>9,856</b>	<b>10,512</b>	<b>3,470</b>	<b>2,376</b>	<b>3,256</b>	<b>2,783</b>
Asset Sales	(847)					
Capital Receipts	(500)	(400)	(300)	(300)	(300)	(300)
Grants and Contributions	(3,456)	(1,054)	(758)	(792)	(810)	(853)
Borrowing - External	(2,750)	(7,750)	(2,000)	(1,000)	(2,000)	(1,000)
Borrowing - Internal	(2,303)	(1,308)	(412)	(284)	(146)	(630)
<b>Total Sources of Finance</b>	<b>(9,856)</b>	<b>(10,512)</b>	<b>(3,470)</b>	<b>(2,376)</b>	<b>(3,256)</b>	<b>(2,783)</b>

Borrowing:

- External - for 2016/17 this includes the balance of the loan to Luminus Housing. Any additional external borrowing to the capital programme will be included in the 2016/17 Treasury Management Strategy.
- Internal - this is the use of the Council's working capital within the balance sheet.

## Gross Expenditure By Service



# Treasury Management

The following gives a high level commentary on the Treasury Management activity that the Council is expecting to undertake during 2016/17.

- **Short Term Borrowing**

During any year the Council will undertake short term borrowing and lending to maintain effective daily cash flow balances. For the forthcoming year, it is estimated that the net cost of short-term borrowing will be £15,000; this is based on an estimated daily cash flow balance of £8.0m. The cost of borrowing is based on an estimated interest rate of 0.75%.

- **Long Term Borrowing**

The Treasury Management Strategy permits the Council to borrow for the long-term to maintain effective working capital balances and to support back-to-back lending to external organisations. At the end of 2015/16, it is forecast that the total balances in respect of long-term borrowing will be £14.0m. The estimated cost of long term borrowing in 2016-17 is £0.649m.

During 2016/17 further long-term borrowing will occur to finance the Commercial Investment Strategy. Borrowing of £20m is estimated, with an estimated cost of £55,000 in 2016/17.

## Treasury Management Policy Statement

### 1. Definition

1.1 The Council defines its treasury management activities as:

- the management of the Council's investments, cash flows, banking, money market and capital market transactions.
- the effective control of the risks associated with the Medium Term Financial Strategy (MTFS), Commercial Investment Strategy (CIS) and the pursuit of optimum performance consistent with those risks.

### 2. Risk management

2.1 The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. The analysis and reporting of treasury management activities will focus on their risk implications for the MTFS and CIS.

### 3. Value for money

3.1 The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. This includes the use of investment vehicles to make a return in order to finance the MTFS. To a larger extent this also includes the CIS which aims over the life of the MTFS to make a significant contribution to the funding of the Council's service objectives.

### 4. Borrowing policy

4.1 The Council needs to balance a number of elements in its borrowing policy for funding capital

expenditure and the CIS:

- Utilising a mixture of borrowing periods to reduce the overall impact of changes in interest rates.
- Using different types of loans, including maturity and repayment loans. The CIS in particular will be using repayment loans.
- Minimising the long term cost of any borrowing.
- Ensuring that short term costs are as low as possible.
- Using the Council's own reserves on a temporary basis

4.2 The Council will set an affordable borrowing limit each year in compliance with the Local Government Act 2003, and will have regard to the CIPFA Prudential Code for Capital Finance in Local Authorities when setting that limit. It will also set limits on its exposure to changes in interest rates and limits on the maturity structure of its borrowing in the treasury management strategy report each year.

## **5. Investment policy**

5.1 All investment decisions, both general decisions and CIS, need to follow a risk assessment which takes account of the need to protect the principal sums invested from loss, ensuring adequate liquidity so that funds are available to fund expenditure when needed, and the generation of investment income to support the provision of local services.

## **6. Loans to Organisations**

6.1 The Council may make loans to:

- Local organisations, if this will allow the organisation to provide services that will further the Council's own objectives, and where the business case makes this appropriate the earning of a margin on the amounts loaned, or
- Organisations where no service benefits are involved, but with the objective of earning a margin on the amounts loaned, and
- In either case loans will only be made where all risks have been considered, appropriate safeguards are in place, and that have a yield commensurate with the risk involved.

## **7. Commercial Investment Strategy**

7.1 The CIS approved by Cabinet in December 2015, proposes further investment in commercial assets totalling £50m. The aim of this investment is to generate future income streams, in order to mitigate the potential for increased cuts in government funding. The CIS investments will generally be focused on targeting a return on equity (ROE) of between 6% and 9%. A minimum revenue provision policy specific to the CIS has been added to the MRP policy.

## **8. Governance**

8.1 The Council will have regard to the Communities and Local Government Guidance on Local Government Investments and will approve an investment strategy each year as part of the treasury management strategy. The strategy will set criteria to determine suitable organisations with which cash may be invested, limits on the maximum duration of such investments and limits on the amount of cash that may be invested with any one organisation. The Treasury and Capital Management Group (TCMG) will be monitoring and reviewing decisions relating to both the capital programme and the CIS.

# Treasury Management Strategy 2016/17

## 1.0 STRATEGIC TREASURY MANAGEMENT

The Council hold funds, both to manage its cash flows, and also by virtue of the investments made via the Commercial Investment Strategy (CIS). These are placed with various financial institutions, banks, and funds. In order that the implications of these investments can be both assessed and understood, the outlook in the economic, credit and interest rate environments must be monitored. This ensures that the correct investment decisions are made in order to yield the Council the best return within acceptable risk parameters.

### 1.1 Economic Outlook

Domestic demand has grown robustly, supported by sustained real income growth and a gradual decline in private sector savings. Low oil and commodity prices were a notable feature of 2015, and contributed to annual CPI inflation falling to 0.1% in October. Wages are growing at 3% a year, and the unemployment rate has dropped to 5.4%. Mortgage approvals have risen to over 70,000 a month and annual house price growth is around 3.5%. These factors have boosted consumer confidence, helping to underpin retail spending and hence GDP growth, which was an encouraging 2.3% a year in the third quarter of 2015. Although speeches by the Bank of England's Monetary Policy Committee (MPC) members sent signals that some were willing to countenance higher interest rates, the MPC held policy rates at 0.5% for the 81st consecutive month at its meeting in November 2015. Quantitative easing (QE) has been maintained at £375bn since July 2012.

The outcome of the UK general election, which was largely fought over the parties' approach to dealing with the deficit in the public finances, saw some big shifts in the political landscape and put the key issue of the UK's relationship with the EU at the heart of future politics. Uncertainty over the outcome of the forthcoming referendum could put downward pressure on UK GDP growth and interest rates.

China's growth has slowed and its economy is performing below expectations, reducing global demand for commodities and contributing to emerging market weakness. US domestic growth has accelerated but the globally sensitive sectors of the US economy have slowed. Strong US labour market data and other economic indicators, however, suggest recent global turbulence has not knocked the American recovery off course. The Federal Reserve did not raise rates at its meetings in October and November, but the statements accompanying the policy decisions made a rate hike in December 2015 a real possibility, which was confirmed at the Federal Reserve's December meeting. In contrast, the European Central Bank finally embarked on QE in 2015 to counter the perils of deflation.

#### **How Does This Impact on the Council's Medium Term Financial Strategy**

Low inflation rates are a benefit to the Council's Medium Term Financial Strategy (MTFS) by reducing the cost of borrowing but also by lowering Budget Managers expectations on budgetary increase from RPI. The result of this is that investment opportunities yielding an adequate rate of return in the general market are limited, hence the decision to look elsewhere for investment opportunities, by adopting the CIS. Over the life of the MTFS there is limited inflation and growth built into the income streams as the Council is taking a prudent approach to this area and will make adjustments in future years when there is more certainty.

### 1.2 Credit Outlook

The varying fortunes of different parts of the global economy are reflected in market indicators of credit risk. UK Banks operating in the Far East and parts of mainland Europe have seen their perceived risk increase, while those with a more domestic focus continue to show improvement. The sale of most of the government's stake in Lloyds and the first sale of its shares in RBS have generally been seen as credit positive.

Bail-in legislation, which ensures that large investors including local authorities will rescue failing banks instead of taxpayers in the future, has now been fully implemented in the UK, USA and Germany. The rest of the European Union have followed suit in January 2016, while Australia, Canada and Switzerland are well advanced with their own plans. Meanwhile, changes to the UK Financial Services Compensation Scheme and similar European schemes in July 2015 mean that most private sector investors are now partially or fully exempt from contributing to a bail-in. The credit risk associated with making unsecured bank deposits has therefore increased relative to the risk of other investment options available to the Council; returns from cash deposits however remain stubbornly low.

### How Does This Impact on the Council’s Medium Term Financial Strategy

Whilst the credit outlook remains uncertain over the initial years of the MTFS, the Council is adopting a policy of investing in highly liquid assets such as Money Market Funds, and overnight call accounts. This is combined with the CIS which will be investing in assets, through the routes of property purchase, property funds and share based investments, which are backed by property assets.

### 1.3 Interest Rate Outlook

The Council’s treasury advisor Arlingclose projects the first 0.25% increase in UK Bank Rate in the third quarter of 2016, rising by 0.5% a year thereafter, finally settling between 2% and 3% in several years’ time. Persistently low inflation, subdued global growth and potential concerns over the UK’s position in Europe mean that the risks to this forecast are weighted towards the downside.

A shallow upward path for medium term gilt yields is forecast, as continuing concerns about the Eurozone, emerging markets and other geo-political events weigh on risk appetite, while inflation expectations remain subdued. Arlingclose projects the 10 year gilt yield to rise from its current 2.0% level by around 0.3% a year. The uncertainties surrounding the timing of UK and US interest rate rises are likely to prompt short-term volatility in gilt yields.

### How Does This Impact on the Medium Term Financial Strategy

The immediate effect on the MTFS of an increase in the UK bank rate is an increase in the cost of borrowing. This will directly impact on the revenue budgets through the net interest budget and the minimum revenue provision, the forecast for which reflect the rates shown in **Table 1**. It is recognised that all assumptions about the speed with which rates will begin to rise is problematic.

<b>Table 1 MTFS Interest Rate Assumptions</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>
Temporary investments	0.70	1.20	1.65	1.75	2.00
PWLB 20 year borrowing (EOY)	3.40	3.55	3.70	3.85	4.00
Temporary borrowing	0.75	1.00	1.50	1.50	1.75

Against the background of low interest rates and reducing revenue and capital balances the Council has sought to maximise the returns from its investments whilst minimising the risks of investing with a borrower that is, or may become, unable to repay. It therefore adopted a strategy for 2015/16 that concentrated on highly rated institutions, and the larger Building Societies and Money Market Funds. Investments in liquidity or call accounts, which offer repayment the same day were maximised to further reduce risk.

The 2015/16 Strategy allowed for borrowing in anticipation of need to fund capital expenditure although that option has not so far been used this year. It is envisaged that a similar allowance will be included in the 2016/17 strategy.

## 2.0 BORROWING AND INVESTMENT FORECAST 31st MARCH 2016

The Council manages investments through-out the year. A proportion of the investments and borrowing will be short-term to manage cash-flow on a day to day basis, in order to make payments to for example precepts or suppliers. The remainder of the investments and borrowing will be long-term, to finance capital expenditure and to seek yield to support the MTFs.

### 2.1 Breakdown of Forecast

In order to manage the achievement of the MTFs and CIS objectives and to maintain the necessary cash-flows, the Council will need to seek short-term and long-term borrowing. **Table 2** below is an estimate of the forecast investments and borrowing as at 31st March 2016, broken down between CIS balances and general programme activities.

<b>Table 2 Investing and Borrowing at 31/03/16</b>	<b>CIS £m</b>	<b>General Programme £m</b>	<b>Total £m</b>
Investments Short-Term	0	0	0
Investments Long-Term	7.5 <sup>A</sup>	3.5	11.0
<b>Total Investments</b>	<b>7.5</b>	<b>3.5</b>	<b>11.0</b>
Borrowing- Short-Term	5.0	1.0	6.0
Borrowing- Long-Term	0	13.4	13.4
<b>Total Borrowing</b>	<b>5.0</b>	<b>14.4</b>	<b>19.4</b>

**Notes** - ACCLA Property Fund and share based investments

### 2.2 Interest Forecast 2015/16

The 2015/16 year-end forecast for net interest is now £0.373m, which will be a saving of £0.104m against the budget of £0.477m.

## 3.0 BORROWING AND INVESTMENT FORECAST 2016/17 TO 2020/21

### 3.1 Medium Term Financial Strategy Capital Programme and CIS

Over the period of the MTFs the Council has budgeted to spend significant sums on both its general capital programme (to enhance current assets and acquire new assets) and the capital investment programme enshrined within the CIS. Table 3 below shows net amounts included within the MTFs in respect of the general capital programme and the CIS.

<b>Table 3 Forecast Programmes</b>	<b>2015/16 £m</b>	<b>2016/17 £m</b>	<b>2017/18 £m</b>	<b>2018/19 £m</b>	<b>2019/20 £m</b>	<b>2020/21 £m</b>
<b>Capital</b>	6.4	9.5	2.7	1.6	2.5	1.9
<b>CIS</b>	10.0	20.0	15.0	*	*	*
<b>Total</b>	<b>16.4</b>	<b>29.5</b>	<b>17.7</b>	<b>1.6</b>	<b>2.5</b>	<b>1.9</b>

**Note** - The CIS is not forecast beyond 2017/18, this is a period of consolidation and development of risk shared development options.

### 3.2 Borrowing Strategy

For the general capital and CIS programmes shown in **Table 3**, the Council does not hold sufficient funds to finance this from its own internal resources. As a result it must borrow to meet this requirement.

This borrowing strategy sets out the long-term borrowing parameters within which the Council can borrow, in order to facilitate the financing of the general capital programme and the CIS over the

MTFS period. **Table 4** below shows the total borrowing requirements for both the general capital programme and the CIS; by 2020/21 the Council is expecting to have borrowing in excess of £53m (“Must Borrow”). If however, the Council chose not to use reserves to finance capital, borrowings would increase to £57m by 2020/21 (“May Borrow”).

**Annex C** provides further detail in respect of the borrowing and investments relating to both the general programme and the CIS.

<b>Table 4</b>	<b>2016/</b>	<b>2017/</b>	<b>2018/</b>	<b>2019/</b>	<b>2020/</b>
Borrowing Strategy	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Whole Programme	£m	£m	£m	£m	£m
<b>Expenditure</b>					
Capital Expenditure					
Brought Forward	(39.0)	(65.5)	(78.8)	(75.3)	(72.5)
Movement in Year	(26.5)	(13.3)	3.5	2.8	3.3
<b>Capital Financing Requirement</b>	<b>(65.5)</b>	<b>(78.8)</b>	<b>(75.3)</b>	<b>(72.5)</b>	<b>(69.2)</b>
Fixed Term Investment (EOY)	0.0	0.0	0.0	0.0	0.0
<b>Total Capital to be Financed</b>	<b>(65.5)</b>	<b>(78.8)</b>	<b>(75.3)</b>	<b>(72.5)</b>	<b>(69.2)</b>
<b>Financing</b>					
<b>Forecast long term borrowing</b>	<b>13.4</b>	<b>13.2</b>	<b>13.1</b>	<b>12.9</b>	<b>12.7</b>
(at 31/03/16 borrowing over MTFS)					
Average Revenue Reserves	4.1	5.4	5.1	3.6	1.0
Earmarked Reserves	8.6	5.9	4.1	2.6	1.8
<b>Total Reserves</b>	<b>12.7</b>	<b>11.3</b>	<b>9.2</b>	<b>6.2</b>	<b>2.8</b>
<b>Total Financing Available</b>	<b>26.1</b>	<b>24.5</b>	<b>22.3</b>	<b>19.1</b>	<b>15.5</b>
<b>Net Unfinanced Capital</b>	<b>(39.4)</b>	<b>(54.3)</b>	<b>(53.0)</b>	<b>(53.4)</b>	<b>(53.7)</b>
<b>“Must Borrow”</b>					
If Reserves are not used to Finance Capital:					
<b>“May Borrow”</b>	<b>(52.1)</b>	<b>(65.6)</b>	<b>(62.2)</b>	<b>(59.6)</b>	<b>(56.5)</b>
<b>Funding in Advance</b>					
May Borrow a further	0.0	0.0	0.0	3.1	0.0
<b>Need For Further Borrowing- Loans To Organisations</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>

## Notes

1. Forecast general revenue reserves is the average reserves for the year.
2. Earmarked reserves includes the special reserve, repairs and renewals reserves, and capital investments. These are forecast to diminish over the life of the MTFs, as the balances in these reserves are used to fund expenditure. It is assumed that there are no additional earmarked reserves.
3. There would be a cash flow benefit; however due to its natural volatility, it is excluded from this analysis.

### 3.3 Investment Strategy

The guidance on Local Authority Investments categorises investments as 'specified' and 'non-specified'.

Specified investments are expected to offer relatively high security and/or liquidity. They must be:

- In sterling (avoiding exchange rate fluctuations) and,
- Due to be repaid within 12 months (minimising capital value fluctuations on gilts and CDs and minimising the period within which a counterparty might get into difficulty) and not defined as capital expenditure in the capital finance regulations 2003 (e.g. equities and corporate bonds though there is current consultation on removing bonds from the capital constraint) and,
- With a body that the Council considers is of high credit quality or with the UK Government or a local authority, (minimising the counterparty risk), this includes Money Market Funds where the Council has set minimum criteria.

No investment that counts as Capital expenditure will be undertaken, without Cabinet approval or for the CIS, the Treasury and Capital Management Group, as it effectively transfers revenue funds into capital when the investment is repaid which has significant impacts on the Council's financial flexibility.

Non-specified investments include longer deposits and other types of investment e.g. corporate bonds and equities.

The Council may use the following non-specified investments:

- Time Deposits of longer than 12 months with banks and building societies.
- UK government bonds, supranational bank bonds.
- Loans to other local authorities and other organisations (further definition of the latter is shown below) over 12 months to maturity.
- Corporate Bonds over 12 months to maturity, if returns are clearly better than time deposits, but such investments will only be made following a risk assessment and consultation on the proposed limits, procedures and credit ratings with the Treasury and Capital Management Group (TCMG). Use would be limited to Bonds that could be held to maturity thus avoiding fluctuations in capital value.
- Property funds, share based investments and Property.

### 4.0 OTHER TREASURY ACTIVITIES

Whilst the Council will be making borrowing and investing decisions in relation to its general capital and CIS programmes, there is also a requirement to make other decisions that do not relate directly to these programmes but are required to meet corporate objectives.

#### 4.1 Loans to Support the Achievement of Service Objectives

Opportunities will arise from time to time for the Council to further its objectives by making loans to local organisations or businesses. Such loans are considered to be investments as defined in this strategy. All such loans would be subject to a due diligence process, and the identification of relevant risks pertaining to the loan. Such investments can be administratively cumbersome to set-up and consequently will only be undertaken once a detailed business case has been approved by Cabinet. These loans would not be subject to the 5 year investment limit.

## 4.2 Loans with Security

The Localism Act potentially enables the Council to benefit from its low cost of borrowing to earn a margin by providing a loan to other bodies where no service benefits are involved. Due consideration will be given to the impact of state aid regulations, and where security of the investment can be made through a legal charge on an adequate value of asset(s) to protect the Council from the possibility of default. Such investments can be administratively cumbersome to set-up and consequently will only be undertaken once a detailed business case has been approved by Cabinet. These loans would not be subject to the 5 year investment limit.

## 4.3 Policy on using Financial Derivatives

Local authorities have previously made use of financial derivatives embedded in loans and investments both to reduce interest rate risk, and to reduce costs or increase income at the expense of greater risk (e.g. lenders option/borrowers option (LOBO) loans). The Localism Bill 2011 includes a general power competence that removes the uncertain legal position over local authorities' use of standalone financial derivatives. Any decision to make use of financial derivatives will be subject to further reports to cabinet. Considering the Council's commitment to developing a CIS portfolio, it is unlikely that Financial Derivatives will be used.

## 4.4 Treasury Advisors

Arlingclose are the Councils appointed advisors. The Advisor carries out the following role:

- Advice on investment decisions,
- Notification of credit ratings and changes,
- Advice and guidance on relevant policies, strategies and reports,
- Training courses.

## 4.5 Management and Governance

The Responsible Financial Officer and their staff will manage and monitor investments and borrowing. The Treasury and Capital Management Group (TCMG) consists of three councillors and relevant officers. This group oversees and monitors treasury, CIS and capital activities.

## 4.6 Reporting and Scrutiny

The Treasury Management Strategy is reported to Council each year in February so that the strategy can take into account the latest MTFS and the critical factors affecting the treasury function including, the economy, interest rates and the credit outlook. In November a 6 month report on the performance of the fund is reported to Cabinet and in June a report on the annual performance of the funds is reported.

## 4.7 Changes to the Strategy

The strategy is not intended to be constricting, but a definition of the upper limit of the level of risk that it is prudent for the Council to take in maximising the return on its net investments. Any changes that are:

- Broadly consistent with this strategy and/or,
- Reduce or only minimally increase the level of risk and/or,
- Supported by the Council's Treasury Management Advisors.

are delegated to the Responsible Financial Officer, after consultation with the TCMG. All other changes to the strategy must be approved by the full Council.

## 5.0 TREASURY MANAGEMENT, PRUDENTIAL AND CIS INDICATORS

The Council's Treasury Management and Prudential Indicators are attached at **Appendix 4**. They are based on data included in the budget report and this Strategy. They set various limits that allow officers to monitor its achievement, and are there to guide members and officers when treasury management decisions are being made.

A new section for this year's strategy is the CIS indicators these will be used to monitor the success of the CIS programme, using a set of ratios and metrics specifically designed for that programme.

These indicators must be approved by the Council and can only be amended by the Council.

# Definition of Credit Ratings

## Annex A

Fitch	Rating	Definition	Examples of counterparties
Short term	F1	Indicates the strongest intrinsic capacity for timely payment of financial commitments; may have an added "+" to denote any exceptionally strong credit feature.	Handelsbanken F1+ Nationwide Building Society Bank of Scotland Barclays Bank Santander
	F2	Good rated intrinsic capacity for timely payment of financial commitments.	Royal Bank of Scotland <b>NatWest (The Council's Bank)</b> Nottingham Building Society
	F3	Fair rated intrinsic capacity for timely payment of financial commitments.	
Long-term	AAA	Highest credit quality organisations, reliable and stable. 'AAA' ratings denote the <b>lowest expectation of default risk</b> . They are assigned only in cases of exceptionally strong capacity for payment of financial commitments.	Germany, Sweden, USA, Switzerland.  Money Market Funds
	AA	Very high credit quality. 'AA' ratings denote <b>expectations of very low default risk</b> . They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.	United Kingdom AA+, France
	AA-		HSBC Bank, Handelsbanken
	A	High credit quality. 'A' ratings denote <b>expectations of low default risk</b> . The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to adverse business or economic conditions than is the case for higher ratings.	Bank of Scotland A+, Lloyds Bank A+, Barclays Bank, Santander, Nationwide Building Society, Coventry Building Society
	A-		Leeds Building Society, Yorkshire Building Society.
	BBB	Good credit quality. BBB ratings indicate <b>expectations of low default risk</b> . The capacity for payment of financial commitments is considered adequate, but adverse business or economic conditions are more likely to impair this capacity.	Royal Bank of Scotland BBB+, NatWest BBB+, Spain BBB+

### Notes

The modifiers "+" or "-" may be appended to a rating to denote relative status within major rating categories.

The credit ratings quoted above are based on those issued by Fitch, a Credit Rating Company.

<p>The following limits do not apply to the CIS, as the CIS is intended to be a medium to long term investment vehicle. Properties and other investments may be held onto for a number of years, dependent on the Risk associated with each individual investment and the wider portfolio itself.</p>	
<p><b>Duration of investments</b></p>	<p>No investment shall be longer than 5 years. Maximum duration for a Building Society with no rating is 1 month.</p>
<p><b>Types of investments</b></p>	<p>Fixed term Deposits Deposits at call, two or seven day notice Corporate bonds Money market funds UK Government bonds and Supranational Bank bonds Loans to Organisations Pooled Property Funds Shares Based Investments (subject to separate approval of the Treasury &amp; Capital Management Group)</p>
<p><b>Credit Ratings</b></p>	<p>Building Societies All Building Societies with ratings of BBB or above. Building Societies with no ratings. (maximum duration 1 month) Money Market Funds AAA credit rating Local Authorities or UK Government No rating required Non-Building Societies Short term rating F2 by Fitch or equivalent. Long-term rating of AA- by Fitch or equivalent if the investment is longer than 1 year.</p> <p>Loans to Organisations These will not require a specific credit rating but will be subject to individual approval by Cabinet (these will be for longer than 5 years).</p>

<b>Maximum limits per counterparty (group), country or non-specified category</b>	F1+ or have a legal position that guarantees repayment for the period of the investment	£5M	
	F1	£4M	
	Building Society with assets over £2bn in top 25 (Currently 10)	£5M	
	Building Society with assets over £1bn if in top 25 (Currently 3)	£4M	
	Building Society with assets under £1bn in top 25	£3M	
	Liquidity (Call) Account with a credit rating of F2 or with a legal position that guarantees repayment or a Building Society	£5M	
	BUT total invested with counterparty/group shall not exceed	£8M	
	Money market fund AAA Credit rating	£4M	
	<b>Limit for Non-specified investments</b>		
	<ul style="list-style-type: none"> <li>- £10M in time deposits more than one year</li> <li>- £5M in corporate bonds</li> <li>- £10M in any other types.</li> <li>- £10M Pooled Property funds e.g. CCLA</li> <li>- £15M in total</li> </ul>		
<b>Country limits</b>			
<ul style="list-style-type: none"> <li>- UK - unlimited</li> <li>- £5M in a country outside the EU</li> <li>- £10M in a country within the EU (excluding UK)</li> <li>- £20M in EU countries combined (excluding UK)</li> <li>- Country of Domicile for Money Market Funds – unlimited, providing the fund is AAA.</li> </ul>			
<p>Except for Money Market Funds, no investment will be made in country with a sovereign rating of less than AA.</p> <p>These limits will be applied when considering any new investment from 24 February 2016. Lower limits may be set during the course of the year or for later years to avoid too high a proportion of the Council's funds being with any counterparty.</p>			
<b>Loans to Organisations</b>			
No limit in value or period but will be subject to approval by Cabinet, of a detailed business case.			
<b>Commercial Investment Strategy</b>			
Investments made through the CIS will subject to the parameters and limits set out in that strategy.			
<b>Benchmark</b>	LGC 7 day rate		

## Investment Limits For Borrowing In Advance

	Level of Borrowing in Anticipation		Rating Constraints
from	£5M	£11M	
to	£10M	£20M	
<b>BUILDING SOCIETIES</b>			
Assets over £2bn	£5M	£5M	
Assets over £1bn	£4M	£4M	
Rest of top 25 by assets	£3M	£3M	
<b>BANKS &amp; OTHER INSTITUTIONS</b>			
F2+ or legal status	£5M	£5M	AA- if more than 1 year
F2	£4M	£4M	AA- if more than 1 year
<b>LIQUIDITY ACCOUNTS</b>			
Limit in liquidity account	£5M	£6M	F2 or legal status
Limit with any other investments in institution	£8M	£9M	
<b>NON-SPECIFIED INVESTMENTS</b>			
Time Deposits over 1 year in total	£20M	£30M	
Corporate Bonds in total	£5M	£8M	Not yet determined
<b>TERRITORIAL LIMITS</b>			
UK	Unlimited		
EU (excluding UK)	£20M	£20M	
EU Country (other than UK)	£10M	£10M	
Any other Country	£5M	£5M	

# Breakdown Of Borrowing and Investing Forecast 2016/17 to 2020/21

## 1.0 COMMERCIAL INVESTMENT STRATEGY BORROWING FORECAST

<b>Borrowing Strategy CIS</b>	<b>2016/ 2017</b>	<b>2017/ 2018</b>	<b>2018/ 2019</b>	<b>2019/ 2020</b>	<b>2020/ 2021</b>
	£m	£m	£m	£m	£m
<b>Expenditure</b>					
Capital Expenditure					
Brought Forward	0.0	(19.1)	(32.2)	(29.8)	(27.4)
Movement in Year (a)	(19.1)	(13.1)	2.4	2.4	2.4
<b>Capital Financing Requirement</b>	<b>(19.1)</b>	<b>(32.2)</b>	<b>(29.8)</b>	<b>(27.4)</b>	<b>(25.0)</b>
Fixed Term Investment (EOY)	0.0	0.0	0.0	0.0	0.0
<b>Total Capital to be Financed</b>	<b>(19.1)</b>	<b>(32.2)</b>	<b>(29.8)</b>	<b>(27.4)</b>	<b>(25.0)</b>
<b>Financing</b>					
<b>Forecast long term borrowing</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
(at 31/03/16 borrowing over MTFs)					
Average Revenue Reserves	0.0	0.0	0.0	0.0	0.0
Earmarked Reserves	0.0	0.0	0.0	0.0	0.0
<b>Total Reserves</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Financing Available</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Net Unfinanced Capital "Must Borrow"</b>	<b>(19.1)</b>	<b>(32.2)</b>	<b>(29.8)</b>	<b>(27.4)</b>	<b>(25.0)</b>
If Reserves are not used to Finance Capital:					
<b>May Borrow</b>	<b>(19.1)</b>	<b>(32.2)</b>	<b>(29.8)</b>	<b>(27.4)</b>	<b>(25.0)</b>

Note: (a) These numbers represent the net for actual spend less Minimum Revenue Provision.

### Cash Flow

The Council will be making investments through the CIS. Initially investments will be made using reserves, however due to the cash flow impacts of council tax and precept payments there may not be on a day to day basis, sufficient cash. In the event of this circumstance the council will look to borrow on a short-term basis.

## Borrowing – Long Term

As the CIS develops and investments are made, borrowing will be required. It is expected that this will be from the Public Works Loans Board (PWLB). The type of loan is expected to be repayment, whereby repayments are made to the lender on a regular basis.

### 2.0 GENERAL CAPITAL PROGRAMME BORROWING FORECAST

<b>Borrowing Strategy</b>	<b>2016/ 2017</b>	<b>2017/ 2018</b>	<b>2018/ 2019</b>	<b>2019/ 2020</b>	<b>2020/ 2021</b>
<b>General Capital Programme</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Expenditure</b>					
Capital Expenditure					
Brought Forward	(39.0)	(46.4)	(46.6)	(45.5)	(45.1)
Movement in Year	(7.4)	(0.2)	1.1	0.4	1.0
<b>Capital Financing Requirement</b>	<b>(46.4)</b>	<b>(46.6)</b>	<b>(45.5)</b>	<b>(45.1)</b>	<b>(44.1)</b>
<b>Total Capital to be Financed</b>	<b>(46.4)</b>	<b>(46.6)</b>	<b>(45.5)</b>	<b>(45.1)</b>	<b>(44.1)</b>
<b>Financing</b>					
<b>Forecast long term borrowing</b>	<b>13.4</b>	<b>13.2</b>	<b>13.1</b>	<b>12.9</b>	<b>12.7</b>
(at 31/03/16 borrowing over MTFs)					
Average Revenue Reserves	4.1	5.4	5.1	3.6	1.0
Earmarked Reserves	8.6	5.9	4.1	2.6	1.8
<b>Total Reserves</b>	<b>12.7</b>	<b>11.3</b>	<b>9.2</b>	<b>6.2</b>	<b>2.8</b>
<b>Total Financing Available</b>	<b>26.1</b>	<b>24.5</b>	<b>22.3</b>	<b>19.1</b>	<b>15.5</b>
<b>Net Unfinanced Capital</b>	<b>(20.3)</b>	<b>(22.1)</b>	<b>(23.2)</b>	<b>(26.0)</b>	<b>(28.6)</b>
<b>“Must Borrow”</b>					
If Reserves are not used to Finance Capital:					
<b>“May Borrow”</b>	<b>(33.0)</b>	<b>(33.4)</b>	<b>(32.4)</b>	<b>(32.2)</b>	<b>(31.4)</b>
Funding in Advance					
<b>May Borrow a further</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.1</b>	<b>0.0</b>
<b>Need For Further Borrowing- Loans To Organisations</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>

## **Cash Flow**

In addition to the fundamental movements described above there are day-to-day impacts due to the flow of funds into and out of the Council. For instance, the dates on which the County Council is paid its portion of the Council Tax and Business Rate receipts will be different to the days the money is physically received from Council Tax and Business payers. These cash flows will sometimes leave the Council with several million pounds to borrow, or invest, either overnight or for a few weeks depending on the next precept date.

Authorities are permitted to borrow short term for this purpose and all borrowing decisions will be made on the most economically advantageous rates for the period that is required to be covered. If rates are particularly high on a particular day then the sum may be borrowed overnight to see if rates are lower the following day for the remainder of the period.

## **Loans to Organisations**

The amounts shown are indicative at this stage and any such loans to organisations would be subject to separate approval by Cabinet. The number of loans of this nature are, likely to be limited as the CIS is likely to produce higher yields and a better risk profile.

## **Investments – High Credit Quality**

The Council, following Department of Communities and Local Government (DCLG) guidance on credit worthiness of financial institutions, follows their guidance to ensure the high quality of the credit rating. The detail of this is shown in Annex A.

Whilst the Council will take some account of such additional information the main criteria for judging credit quality will be:

- Short term credit ratings, and long-term credit ratings for any investment over 1 year.
- The top 25 Building Societies by asset size irrespective of any credit rating they may hold subject to the comments below.
- Credit Default Swap prices obtained from our advisors.
- Counter party list provided by Arlingclose on a monthly basis.

## **Investments – Risk Mitigation**

Credit quality can never be absolutely guaranteed so to further mitigate risks there is a need to spread investments in a number of ways:

- By counterparty, including any institutions that are linked in the same group.
- By country.

These limits need to be a practical balance between safety and administrative efficiency and need to cope with the uncertainty of the amount of borrowing in anticipation. A schedule is therefore included in Annex B which shows the investment limits for different levels of forward borrowing.

## **Investments - Periods**

Once a time deposit is made there is no requirement for the borrower to repay until the end of the agreed period. Thus a borrower who has a high credit rating on the investment day could be in serious financial difficulties in the future. As a result significant use is made of liquidity accounts which currently give an attractive interest rate but also allow repayment of our investment the same day.

The Council will register with a selection of money market funds with AAA ratings which also allow same-day withdrawal of funds. The domicile for some of these funds can be in a low rated country; however, as it is stipulated that the fund itself has to be AAA rated, this is acceptable.

These funds will be used as appropriate taking account of comparative security and yields. During 2015/16, the Council used the following money market funds:

- Public Sector Deposit Fund, operated by Church's, Charities and Local Authorities.
- Federated Sterling Fund, operated by Federated Investors.
- Insight Liquidity Fund, operated by Insight Liquidity Funds PLC.

- Standard Life Liquidity Fund, operated by Standard Life Investments.
- Legal and General Fund, operated by Legal and General Investment Management.
- Blackrock Sterling Liquidity Fund, operated by BlackRock Investment Management.

If during 2016/17, where it becomes advantageous, further funds may be used.

### **Investments - Management**

Taking account of the Credit Quality and Spreading the Risk sections above, Annex B outlines the criteria and limits for making investments.

There may be limited occasions, based on detailed cash flow forecasts, where some investments of more than a year might be made that do not relate to borrowing in anticipation.

Risk of counterparty failure can also be minimised by shortening the period of any time deposit. At the current time, partly reflecting the current interest rate structure, time deposits are generally kept below one month. The criteria also differentiates the duration of investments based on credit rating e.g. the maximum duration of investments with building societies with no rating will be 1 month.

A new investment category for 2016/17 onwards is "shares-based investments". Such investments can be considered higher-risk because, as well as their performance being dependent on the companies etc. concerned, their performance is also dependent on the wider stock (or similar) market. However, they are a very liquid investment vehicle and are an option that will be considered within the CIS.

### **No Funding Activity**

The amount of capital borrowing up until March 2016 will be dependent upon the actual levels of revenue spending which will determine the level of the Council's own reserves that can be used and the level of capital spending which will determine the total sum required. The period of borrowing will reflect the current and anticipated interest rate profile. If short term interest rates began to rise, consideration would be given to whether long term rates were attractive enough to support long term borrowing. If rates remain low it is much more difficult to justify long term borrowing.

### **Funding in Advance**

Funding in advance would require longer term borrowing rates to be at levels that appeared to be attractive when compared with rates that were expected over the remainder of that period. It would also need to take account of the difference between the borrowing rates and the currently, much lower, investment rates that would be received pending the use of the money for funding capital from sufficiently secure counterparties. A risk assessment will be carried out before undertaking any advance borrowing, and agreement would also be sought from the external auditors.

### **Profile**

The Council will be balancing two different aspects when deciding on the period it will borrow for:

- **Stability.** Avoid the risk of adverse market movements affecting the cost of borrowing. To do this the logical option is to borrow the money for as long as needed.
- **Lowest Cost.** Minimise the overall cost of borrowing which, at the present time, might result in very short borrowing because of the very low interest rates available.

Any long term borrowing will tend to be from the Public Works Loans Board (PWLb) which is a Government Agency providing funds to local authorities at interest rates linked to the cost of central government borrowing rates.

# CIPFA Prudential Code for Capital Finance in Local Authorities Prudential Indicators and Treasury Management Indicators for 2016/17 and the Commercial Investment Strategy Indicators 2016/17.

The relevant Prudential and Treasury Management indicators that need to reflect the potential borrowing to finance funding in advance and loans to organisations have been amended. Where no requirement is shown, the indicator only reflects what is included in the Council's Medium Term Financial Strategy.

All decisions relating to loans to organisations will be subject to approval by the Cabinet. Where these decisions will affect the relevant prudential or treasury indicators noted below, other than Item 7: "the authorised limit for external debt, retrospective approval will sought of Council at either the mid-year or full year reporting periods.

## PRUDENTIAL INDICATORS

### 1.0 Actual and Estimated Capital Expenditure

		2014/15 Actual £m	2015/16 Forecast £m	2016/17 Estimate £m	2017/18 Estimate £m	2018/19 Estimate £m
<b>Capital Programme</b>	<b>Gross</b>	7.5	9.9	10.5	3.5	2.4
	<b>Net</b>	3.2	6.4	9.5	2.7	1.6
<b>CIS</b>	<b>Gross</b>	0.0	10.0	20.0	15.0	0.0
	<b>Net</b>	0.0	0.0	20.0	15.0	0.0

1.1 Where it is determined that loans to organisations are for capital purposes, this will be treated as capital expenditure and would be in addition to the current capital programme.

1.2 The CIS estimated expenditure is subject to change, subject to further investments meeting the required rates of return.

### 2.0 The proportion of the budget financed from government grants and council tax that is spent on interest and the provision for debt repayment.

	2014/15 Actual	2015/16 Forecast	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate
<b>Capital Programme</b>	8.2%	10.2%	10.2%	15.4%	19.1%
<b>CIS</b>	n/a	0.4%	4.7%	11.3%	15.0%
<b>Total</b>	<b>8.2%</b>	<b>10.6%</b>	<b>14.9%</b>	<b>26.7%</b>	<b>34.1%</b>

2.1 Assuming no borrowing in advance.

### 3.0 The impact of schemes with capital expenditure on the level of council tax

3.1 This calculation highlights the hypothetical impact on the level of Council Tax to changes from the previously approved MTFS due to capital schemes (including their associated revenue implications). The actual change in Council Tax will be significantly different due to revenue variations, spending adjustments and the use of revenue reserves.

		<b>2016/17 Estimate</b>	<b>2017/18 Estimate</b>	<b>2018/19 Estimate</b>
<b>Capital Programme</b>	<b>Variation</b>	£4.48	£2.82	(£1.43)
	<b>Cumulative</b>	£4.48	£7.30	£5.87
<b>CIS</b>	<b>Variation</b>	(£1.04)	(£4.35)	(£9.51)
	<b>Cumulative</b>	(£1.04)	(£5.39)	(£14.90)

#### 4.0 The capital financing requirement.

4.1 This represents the estimated need for the Council to borrow to finance capital expenditure less the estimated provision for redemption of debt (the Minimum Revenue Provision). The table below shows the capital financing requirement split between the capital programme and the Commercial Investment Strategy.

	<b>31/3/15 Actual £m</b>	<b>2015/16 Forecast £m</b>	<b>2016/17 Estimate £m</b>	<b>2017/18 Estimate £m</b>	<b>2018/19 Estimate £m</b>	<b>2019/20 Estimate £m</b>	<b>2020/21 Estimate £m</b>
<b>Capital Programme</b>	35.5	39.0	46.4	46.6	45.5	45.1	44.1
<b>CIS</b>	0	0	19.1	32.2	29.8	27.4	25.0
<b>Total</b>	<b>35.5</b>	<b>39.0</b>	<b>65.5</b>	<b>78.8</b>	<b>75.3</b>	<b>72.5</b>	<b>69.2</b>

#### 5.0 Gross debt and the capital financing requirement

5.1 In order to ensure that, over the medium term, net borrowing will only be for a capital purpose, the Council should make sure that net external borrowing (borrowing less investments) does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current year and any specific decisions to borrow in advance or make loans to organisations.

	<b>2015/16 Estimate £m</b>	<b>2016/17 Estimate £m</b>	<b>2017/18 Estimate £m</b>	<b>2018/19 Estimate £m</b>
<b>Borrowing - General</b>	14.0	21.7	23.7	24.7
<b>Borrowing - CIS</b>	0	20.1	35.1	35.1
<b>Total</b>	<b>14.0</b>	<b>41.8</b>	<b>58.8</b>	<b>59.8</b>

#### Gross and Net Debt

5.2 This indicator is intended to highlight the level of advance borrowing by limiting the variation between gross debt (borrowing) and net debt (borrowing less investments). The more borrowing in advance the higher the gross debt but there is no change in net debt because the borrowed sums will be invested pending them being needed to finance capital expenditure. Thus net debt as a proportion of gross debt falls as borrowing in advance occurs. Unfortunately the position is complicated by the significant variations that the Council has to contend with relating to day-to-day cash flow which can cause major fluctuations in this proportion. To achieve the equivalent result all advance borrowing will be reported to the TCMG and highlighted in the mid-year and end of year reports.

## 6.0 The authorised limit for external debt.

6.1 This is the maximum limit for borrowing and is based on a worst-case scenario. It reflects borrowing to fund capital rather than using reserves and the three elements (No activity, borrowing in advance and loans) will be controlled separately.

	2015/16 Limit £m	2016/17 Estimate £m	2017/18 Estimate £m	2018/19 Estimate £m
Short term	18	22	20	18
Long term	46	47	47	46
Other long-term liabilities (leases)	5	5	6	7
<b>Total - No Funding Activity</b>	<b>69</b>	<b>74</b>	<b>73</b>	<b>71</b>
Long Term based on the maximum borrowing in advance	1	0	0	0
Plus long term borrowing to finance long term loans to organisations	15	15	15	15
Plus long term borrowing to finance loans for CIS investments delivering a commercial yield	60	19	32	30

## 7.0 The operational boundary for external debt.

7.1 This reflects a less extreme position. Although the figure can be exceeded without further approval it represents an early warning monitoring device to ensure that the authorised limit (above) is not exceeded.

	2015/16 Limit £m	2016/17 Limit £m	2017/18 Limit £m	2018/19 Limit £m
Short term	13	17	15	13
Long term	46	47	47	46
Other long-term liabilities (leases)	5	5	6	7
<b>Total – No Funding Activity</b>	<b>64</b>	<b>69</b>	<b>68</b>	<b>66</b>
Plus long term borrowing in advance	1	0	0	0
Plus long term borrowing to finance long term loans to organisations	15	15	15	15
Plus long term borrowing to finance loans for CIS investments delivering a commercial yield	60	19	32	30

## 8.0 Adoption of the CIPFA Code

8.1 The Council has adopted the 2011 edition of the CIPFA Treasury Management Code of Practice. The 2011 edition is still the latest version.

# Treasury Management Indicators

## 9.0 Exposure to interest rate risk as a proportion of net investments.

- 9.1 This indicator is set to control the Council's exposure to interest rate risk. Investments of less than 12 months count as variable rate.
- 9.2 If the Council does not borrow in advance it is quite possible that all investments will be of less than a year's duration and hence count as "variable rate".

		2016/17		2017/18		2018/19	
		Limits		Limits		Limits	
		Max	Min	Max	Min	Max	Min
<b>Borrowing</b>							
Longer than 1 year	Fixed	100%	75%	100%	75%	100%	75%
	Variable	25%	0%	25%	0%	25%	0%
<b>Investments</b>							
Longer than 1 year	Fixed	100%	100%	100%	100%	100%	100%
	Variable	0%	0%	0%	0%	0%	0%

## 10.0 Borrowing Repayment Profile

- 10.1 The proportion of borrowing in place during 2015/16 that will mature in successive periods. This indicator is set to control the Council's exposure to refinancing risk.
- 10.2 The Council has forecast £12.6m long term borrowing at the end of 2015/16, but the uncertainty on whether any forward borrowing will take place and the potential for short term borrowing to be the most attractive option results in the limits set out below.

Funding capital schemes	Upper limit	Lower limit
Under 12 months	91%	0%
12 months and within 24 months	91%	0%
24 months and within 5 years	91%	0%
5 years and within 10 years	92%	1%
10 years and above	100%	8%

- 10.3 This may be affected by any funding in advance or Loans to Organisations.

## 11.0 Investment Repayment Profile

- 11.1 Limit on the value of investments that cannot be redeemed within 364 days i.e. by the end of each financial year. The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. These limits need to allow for borrowing in advance.
- 11.2 The uncertainty about borrowing in advance results in higher limits than would otherwise be required.

	2016/17 £m	2017/18 £m	2018/19 £m
<b>Capital Programme;</b> Limit on investments over 364 days as at 31 March each year.	<b>34.5</b>	<b>34.8</b>	<b>33.9</b>

- 11.3 This may be affected by any changes to Funding in Advance, Loans to Organisations and the CIS.

# Commercial Investment Strategy (CIS)

## Specific Indicators

### 12.0 Interest Cover Ratio (ICR)

- 12.1 This ratio determines the amount of total net income from property investments (after operating costs and any applicable taxes) compared with the interest expense of the debt. This is important so the amount of interest payable compared to income generated is proportionate.
- 12.2 Because debt commences later in the Phase 1 cycle, the profile of the ICR is shown below. It is suggested that these are initial indices reflecting the maximum debt interest to revenue at the commencement of the Business Plan (BP). If investments profiles change, the ICR ratio will change.

<b>Initial Interest Cover Ratio (at start of CIS Business Plan)</b>			
<b>Year</b>	<b>Estimated</b>		<b>ICR</b>
	<b>Revenue cash flow £000</b>	<b>Cost of Interest £000</b>	
2015/16	183	11	16.6
2016/17	292	55	5.3
2017/18	403	87	4.6
2018/19	463	95	4.9

- 12.3 The proposed range for ICR shall be between 5 and 17.

### 13. Loan to Value Ratio (LTV)

- 13.1 This ratio determines the amount of total debt (compared to the total value of the underlying property assets as valued from time to time). Debt in this respect is both internal and external debt, i.e. revenue financing and borrowing from the market that is used to finance the capital propositions. Although it is recognised that the primary form of finance for the CIS portfolio is debt, it is important to ensure that the proportion of debt to asset value is actively managed to ensure that the debt burden is within acceptable limits
- 13.2 In a similar way to the ICR, the LTV ratios, as shown below reflect that debt commences later in the BP cycle. It is suggested that these are initial indices reflecting the maximum debt asset value at the commencement of the BP. If investments profiles change, the ICR ratio will change.

<b>Loan to Value Ratio (at start of CIS Business Plan)</b>			
<b>Year</b>	<b>Estimated</b>		<b>LTV</b>
	<b>Loan Value £000</b>	<b>Asset Value £000</b>	
2015/16	10.0	32.9	30
2016/17	29.5	52.3	56
2017/18	43.5	69.5	63
2018/19	42.3	70.1	60

- 13.3 It is recognised that while the LTV is an important indices when having regard to debt repayment obligations, the ICR is the more important indices when monitoring the CIS on an on-going basis because it provides performance information that will enable the Council to determine its ability to:
- make revenue contributions that will support the delivery of Council services.
  - meet its interest payments commitments on the debt within the CIS.
- 13.4 The proposed range for LTV shall be between 30 and 65.

#### **14. Target Income Returns**

- 14.1 The primary indices for measuring returns on investment is the “return on equity” (ROE) indices. This is effectively the:

Net Revenue Contribution (\*1) / Equity (\*2)

\*1 Revenue contributions shall be calculated as net i.e. income returns after taking into account all operating and management costs, interest expense, minimum revenue provision and relevant taxes.

\*2 Equity being the difference between the value of assets and borrowing.

- 14.2 Following extensive modelling of the proposed investment opportunities, the expected revenue contribution to the Council will be £2.5m by the end of 2018/19; this gives a ROE of 9%.
- 14.3 However, reflecting the income expected to be generated from the CIS will grow over time, it is best to have an ROE range for the period of the BP, this will be set between 6% and 9% per annum.
- 14.4 It is accepted that individual investments will contribute different levels of income return and that the target revenue contribution is an average across the CIS portfolio.

#### **15. Portfolio & Risk Metrics**

- 15.1 Additional indicators that would be useful to monitor the CIS, however most of these will come into play as the CIS matures. These include:

##### **Historic and forecast income and total returns**

- 15.2 As the CIS matures:
- It will be useful to monitor the performance of the assets to assist in informing future assets acquisitions.
  - Other indices will be developed and may include:
    - o Benchmarking of returns (IPD)
    - o Gross & net income
    - o Operating costs
    - o Vacancy levels and Tenant exposures

# Annual Minimum Revenue Provision Policy 2016/17

## Appendix 5

### **1. Introduction**

- 1.1 Where the Council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008, Councils, are in fact expected to make a prudent provision. The Local Government Act 2003 requires the Council to have regard to the Department for Communities and Local Government's Guidance on Minimum Revenue Provision (the DCLG Guidance) most recently issued in 2012.
- 1.2 The broad aim of the DCLG Guidance is to ensure that debt is repaid over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of that grant.
- 1.3 The DCLG Guidance requires the Council to approve an Annual MRP Statement, and recommends a number of options for calculating a prudent amount of MRP.

### **2. General MRP Policy**

- 2.1 The following statement incorporates options recommended in the Guidance;
- 2.2 For capital expenditure incurred after 31st March 2008, MRP will be determined by charging the expenditure over the expected useful life of the relevant assets as the principal repayment on an annuity with an annual interest rate based on long-term borrowing rates, starting in the year after the asset becomes operational. MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over 20 years.
- 2.3 For assets acquired by finance leases or the Private Finance Initiative, MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
- 2.4 Capital expenditure incurred during 2016/17 will not be subject to a MRP charge until 2017/18.

### **3. Loans to Organisations MRP Policy**

- 3.1 Where loans are made to other bodies for their capital expenditure, and the principal repayments are received at least on an annual basis, no MRP will be charged. The capital receipts generated by the annual repayments will replace the need to make a provision for MRP.
- 3.2 Capital expenditure incurred during 2016/17 will not be subject to a MRP charge until 2017/18.

### **4. Commercial Investment Strategy MRP Policy**

- 4.1 For each capital investment undertaken under the requirements of the Councils Commercial Investment Strategy, MRP will be made that is equal to the principal repayment for any loan finance supporting the investment.

### **5. Capital Financing Requirement and MRP Summary**

- 5.1 Based on the Council's latest estimate of its Capital Financing Requirement on 31st March 2016, the budget for MRP has been set as follows:

	<b>31.03.2016 Estimated CFR £m</b>	<b>2016/17 Estimated MRP £m</b>
Capital Expenditure	39.0	1.6
Commercial Investment Strategy	0	0.9
<b>Total</b>	<b>39.0</b>	<b>2.5</b>

# Capital Financing Requirement (CFR)

The following tables demonstrate, over the period of the MTFs, the Council's capital commitments and plans against its underlying need to borrow. The three tables below show the Council's total CFR which is then split into that which relates to the Council's mainstream spending and that which relates to the Capital Investment Strategy (CIS).

Capital Financing Requirement - Total	Forecast	Budget	Medium Term Financial Strategy					
			2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
			£000s	£000s	£000s	£000s	£000s	£000s
<b>Opening Capital Financing Requirement</b>	35,474	38,997	65,535	78,767	75,262	72,484		
<b>Closing Capital Financing Requirement</b>	38,997	65,535	78,767	75,262	72,484	69,164		
<b>Increase in Underlying Need to Borrow</b>	3,523	26,538	13,232	(3,505)	(2,778)	(3,320)		

Capital Financing Requirement - Capital Programme	Forecast	Budget	Medium Term Financial Strategy					
			2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
			£000s	£000s	£000s	£000s	£000s	£000s
<b>Opening Capital Financing Requirement</b>	35,474	38,997	46,420	46,601	45,465	45,056		
Property Plant and Equipment	2,172	4,753	2,020	1,126	1,956	1,583		
Intangible Assets	30	743	150	50	0	0		
Investment Properties	240	148	0	0	0	0		
Revenue Expenditure Funded From Capital Under Statute	4,589	2,118	1,300	1,200	1,300	1,200		
Community Infrastructure Levy	700	0	0	0	0	0		
Repayable Advances	2,825	2,750	0	0	0	0		
<b>Additional Requirement</b>	10,556	10,512	3,470	2,376	3,256	2,783		
Capital Receipts	(1,347)	(400)	(300)	(300)	(300)	(300)		
Grants and Contributions	(3,456)	(1,054)	(758)	(792)	(810)	(853)		
Capital Reserves	0	0	0	0	0	0		
Capital Reserves - Community Infrastructure Levy	(700)	0	0	0	0	0		
Minimum Revenue Provision	(1,530)	(1,635)	(2,231)	(2,420)	(2,555)	(2,581)		
	(7,033)	(3,089)	(3,289)	(3,512)	(3,665)	(3,734)		
<b>Closing Capital Financing Requirement</b>	<b>38,997</b>	<b>46,420</b>	<b>46,601</b>	<b>45,465</b>	<b>45,056</b>	<b>44,105</b>		
<b>Increase in Underlying Need to Borrow</b>	3,523	7,423	181	(1,136)	(409)	(951)		

Capital Financing Requirement - Commercial Investment Strategy	Forecast	Budget	Medium Term Financial Strategy			
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	£000s	£000s	£000s	£000s	£000s	£000s
<b>Opening Capital Financing Requirement</b>	0	0	19,115	32,166	29,797	27,428
Property Shares	5,000	5,000	0	0	0	0
Direct Assets (Local Area)	5,000	10,000	5,000	0	0	0
Direct Assets (Regional Cities)	0	5,000	10,000	0	0	0
<b>Additional Requirement</b>	10,000	20,000	15,000	0	0	0
Capital Investment Earmarked Reserve	(10,000)	0	0	0	0	0
Minimum Revenue Provision	0	(885)	(1,949)	(2,369)	(2,369)	(2,369)
	(10,000)	(885)	(1,949)	(2,369)	(2,369)	(2,369)
<b>Closing Capital Financing Requirement</b>	<b>0</b>	<b>19,115</b>	<b>32,166</b>	<b>29,797</b>	<b>27,428</b>	<b>25,059</b>
<b>Increase in Underlying Need to Borrow</b>	0	19,115	13,051	(2,369)	(2,369)	(2,369)

# Formal 2016/17 Council Tax Resolutions

The formal 2016/17 Council Tax resolutions to be agreed by Council are shown below.

- a) That the Council note the Council Tax Base for the whole Council area and individual Towns and Parishes (para 6.2) as approved by Cabinet on the 21<sup>st</sup> January 2016 (and subsequent publication as a key decision).

**The tax base (T) which is the amount anticipated from a District Council Tax of £1 is £59,358**

That the following amounts calculated by the Council for 2016/17 in accordance with the requirements of the Local Government Finance Act 1992 as amended by the Localism Act 2011 (the Act), the Local Government Finance Act 2012 and associated regulations :-

- |        |  |                    |
|--------|--|--------------------|
| (i)    | the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act<br><b>Gross revenue expenditure including benefits, Town/Parish Precepts</b>  | <b>£82,326,188</b> |
| (ii)   | the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act<br><b>Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund.</b>   | <b>£68,949,819</b> |
| (iii)  | the amount by which the aggregate at (i) above exceeds the aggregate at (ii) above in accordance with Section 31A (4) of the Act<br><b>This is the "Council Tax Requirement" including Parish/Town Precepts (item i minus item ii). It is the cash sum to be funded from District, Town and Parish Council Taxes.</b>  | <b>£13,376,369</b> |
| (iv)   | the Council Tax requirement for 2016/17 divided by the tax base (T) in accordance with Section 31B (1) of the Act<br><b>District plus average Town/Parish Council Tax (item iii divided by District taxbase)</b>   | <b>£225.35</b>     |
| (v)    | the aggregate of all "Special Items" referred to in Section 34(1) of the Act.<br><b>The total value of Parish/Town precepts included in i and iii above.</b>   | <b>£5,471,086</b>  |
| (vi)   | the Basic Amount of Council Tax for 2015/16 being item iv less item v divided by the tax base (T) in accordance with Section 34 (2) of the Act.<br><b>The District Council's Band D Tax for 2016/17</b>  | <b>£133.18</b>     |
| (vii)  | the basic amounts of Council Tax for 2016/17 for those parts of the District to which one or more special items (Parish/Town precepts) relate in accordance with Section 34 (3) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount in column "band D" set out in Table 1 attached.                          |                    |
| (viii) | the amounts to be taken into account for 2016/17 in respect of categories of dwellings listed in particular valuation bands in accordance with Section 36 (1) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount for each of the valuation bands in the columns "bands A to H" set out in Table 1 attached. |                    |

- (c) That the amounts of precept issued to the Council by Cambridgeshire County Council, Cambridgeshire Police Authority, Cambridgeshire & Peterborough Fire Authority and for each Parish Council for each of the categories of dwellings listed in different valuation bands in accordance with Section 40 of the Act shown in para 6.3 attached be noted.
- (d) That, having regard to the calculations above, the Council, in accordance with Section 30 (2) of the Act, hereby sets the figures shown in para 6.4 as the amounts of Council Tax for 2016/17 for each of the categories of dwelling shown. **This is the total Council Tax to be collected, incorporating the requirements of all of the relevant bodies, for each town or parish area.**
- (e) The Council notes that, in accordance with Section 52ZB of the Local Government Finance Act 1992, the basic amount of its Council Tax for 2016/17 is not excessive.  
**The basic amount at b (vi) above is not excessive as defined by the Government.**

## Tax Base 2016/17

Abbotsley	249	Holme	230
Abbots Ripton	133	Holywell-cum-Need- ingworth	969
Alconbury	546	Houghton & Wyton	785
Alconbury Weston	284	Huntingdon	7,255
Alwalton	119	Kimbolton & Stonely	588
Barham & Woolley	29	Kings Ripton	80
Bluntisham	737	Leighton Bromswold	81
Brampton	1,725	Little Paxton	1,523
Brington & Molesworth	166	Morborne	10
Broughton	88	Offord Cluny & Offord D'Arcy	501
Buckden (incorporat- ing Diddington)	1,152	Old Hurst	97
Buckworth	52	Old Weston	93
Bury	617	Perry	260
Bythorn & Keyston	141	Pidley-cum-Fenton	157
Catworth	154	Ramsey	2,758
Chesterton	58	St Ives	5,789
Colne	352	St Neots	10,760
Conington	66	Sawtry	1,788
Covington	44	Sibson-cum-Stibbing- ton	216
Denton & Caldecote	27	Somersham	1,354
Earith	576	Southoe & Midloe	152
Easton	76	Spaldwick	245
Ellington	233	Stilton	773
Elton	285	Stow Longa	67
Farcet	524	The Stukeleys	414
Fenstanton	1,146	Tilbrook	119
Folksworth & Wash- ingley	348	Toseland	37
Glatton	129	Upton & Coppingford	81
Godmanchester	2,403	Upwood & The Rave- leys	416
Grafham	235	Warboys	1,327
Great & Little Gidding	122	Waresley-cum-Tet- worth	145
Great Gransden	451	Water Newton	41
Great Paxton	367	Winwick	41
Great Staughton	324	Wistow	218
Haddon	25	Woodhurst	153
Hail Weston	243	Woodwalton	78
Hamerton & Steeple Gidding	48	Wyton-on-the-Hill	412
Hemingford Abbots	339	Yaxley	2,859
Hemingford Grey	1,274	Yelling	148
Hilton	451		
		Total	59,358

# 2016/17 Council Tax by Property Band for each Precepting Authority and the Billing Authority

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Cambridgeshire County Council	778.08	907.76	1037.44	1167.12	1426.48	1685.84	1945.20	2334.24
Cambridgeshire Police Authority	122.10	142.45	162.80	183.15	223.85	264.55	305.25	366.30
Huntingdonshire District Council	88.79	103.58	118.38	133.18	162.78	192.37	221.97	266.36
Cambridgeshire Fire Authority	43.68	50.96	58.24	65.52	80.08	94.64	109.20	131.04
<b>PARISH COUNCILS :-</b>								
Abbotsley	37.35	43.57	49.80	56.02	68.47	80.92	93.37	112.04
Abbots Ripton	47.62	55.56	63.49	71.43	87.30	103.18	119.05	142.86
Alconbury	43.95	51.28	58.60	65.93	80.58	95.23	109.88	131.86
Alconbury Weston	16.43	19.17	21.91	24.65	30.13	35.61	41.08	49.30
Alwalton	15.13	17.65	20.17	22.69	27.73	32.77	37.82	45.38
Barham & Woolley	18.39	21.46	24.52	27.59	33.72	39.85	45.98	55.18
Bluntisham	83.97	97.96	111.96	125.95	153.94	181.93	209.92	251.90
Brampton	84.49	98.57	112.65	126.73	154.89	183.05	211.22	253.46
Brington & Molesworth	18.89	22.03	25.18	28.33	34.63	40.92	47.22	56.66
Broughton	26.51	30.93	35.35	39.77	48.61	57.45	66.28	79.54
Buckden	43.84	51.15	58.45	65.76	80.37	94.99	109.60	131.52
Buckworth	32.00	37.33	42.67	48.00	58.67	69.33	80.00	96.00
Bury	32.41	37.82	43.22	48.62	59.42	70.23	81.03	97.24
Bythorn & Keyston	5.67	6.62	7.56	8.51	10.40	12.29	14.18	17.02
Catworth	63.12	73.64	84.16	94.68	115.72	136.76	157.80	189.36
Chesterton	11.49	13.41	15.32	17.24	21.07	24.90	28.73	34.48
Colne	37.88	44.19	50.51	56.82	69.45	82.07	94.70	113.64
Conington	26.77	31.23	35.69	40.15	49.07	57.99	66.92	80.30
Covington	19.70	22.98	26.27	29.55	36.12	42.68	49.25	59.10
Denton & Caldecote	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Earith	52.31	61.03	69.75	78.47	95.91	113.35	130.78	156.94
Easton	35.09	40.93	46.78	52.63	64.33	76.02	87.72	105.26
Ellington	25.75	30.05	34.34	38.63	47.21	55.80	64.38	77.26
Elton	30.41	35.47	40.54	45.61	55.75	65.88	76.02	91.22
Farcet	73.79	86.09	98.39	110.69	135.29	159.89	184.48	221.38
Fenstanton	34.43	40.16	45.90	51.64	63.12	74.59	86.07	103.28
Folksworth & Washingley	59.15	69.00	78.86	88.72	108.44	128.15	147.87	177.44
Glatton	20.67	24.12	27.56	31.01	37.90	44.79	51.68	62.02
Godmanchester	49.77	58.07	66.36	74.66	91.25	107.84	124.43	149.32
Grafham	36.88	43.03	49.17	55.32	67.61	79.91	92.20	110.64
Great & Little Gidding	59.21	69.07	78.94	88.81	108.55	128.28	148.02	177.62
Great Gransden	34.74	40.53	46.32	52.11	63.69	75.27	86.85	104.22
Great Paxton	34.51	40.27	46.02	51.77	63.27	74.78	86.28	103.54
Great Staughton	33.95	39.61	45.27	50.93	62.25	73.57	84.88	101.86
Haddon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hail Weston	59.88	69.86	79.84	89.82	109.78	129.74	149.70	179.64
Hamerton & Steeple Gidding	10.42	12.16	13.89	15.63	19.10	22.58	26.05	31.26

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Hemingford Abbots	34.41	40.15	45.88	51.62	63.09	74.56	86.03	103.24
Hemingford Grey	47.75	55.71	63.67	71.63	87.55	103.47	119.38	143.26
Hilton	40.01	46.68	53.35	60.02	73.36	86.70	100.03	120.04
Holme	40.58	47.34	54.11	60.87	74.40	87.92	101.45	121.74
Holywell-cum-Needingworth	70.95	82.77	94.60	106.42	130.07	153.72	177.37	212.84
Houghton & Wyton	53.96	62.95	71.95	80.94	98.93	116.91	134.90	161.88
Huntingdon	85.42	99.66	113.89	128.13	156.60	185.08	213.55	256.26
Kimbolton & Stonely	62.57	72.99	83.42	93.85	114.71	135.56	156.42	187.70
Kings Ripton	34.17	39.86	45.56	51.25	62.64	74.03	85.42	102.50
Leighton Bromswold	42.15	49.18	56.20	63.23	77.28	91.33	105.38	126.46
Little Paxton	43.03	50.20	57.37	64.54	78.88	93.22	107.57	129.08
Morborne	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Offord Cluny & Offord D'Arcy	67.89	79.21	90.52	101.84	124.47	147.10	169.73	203.68
Old Hurst	34.37	40.09	45.82	51.55	63.01	74.46	85.92	103.10
Old Weston	45.37	52.94	60.50	68.06	83.18	98.31	113.43	136.12
Perry	31.28	36.49	41.71	46.92	57.35	67.77	78.20	93.84
Pidley-cum-Fenton	42.46	49.54	56.61	63.69	77.84	92.00	106.15	127.38
Ramsey	33.84	39.48	45.12	50.76	62.04	73.32	84.60	101.52
St.Ives	80.09	93.43	106.78	120.13	146.83	173.52	200.22	240.26
St.Neots	72.53	84.61	96.70	108.79	132.97	157.14	181.32	217.58
Sawtry	48.47	56.54	64.62	72.70	88.86	105.01	121.17	145.40
Sibson-cum-Stibbington	33.95	39.61	45.27	50.93	62.25	73.57	84.88	101.86
Somersham	76.93	89.76	102.58	115.40	141.04	166.69	192.33	230.80
Southoe & Midloe	53.33	62.22	71.11	80.00	97.78	115.56	133.33	160.00
Spaldwick	27.21	31.75	36.28	40.82	49.89	58.96	68.03	81.64
Stilton	63.67	74.28	84.89	95.50	116.72	137.94	159.17	191.00
Stow Longa	32.83	38.31	43.78	49.25	60.19	71.14	82.08	98.50
The Stukeleys	43.37	50.60	57.83	65.06	79.52	93.98	108.43	130.12
Tilbrook	19.05	22.22	25.40	28.57	34.92	41.27	47.62	57.14
Toseland	14.41	16.82	19.22	21.62	26.42	31.23	36.03	43.24
Upton & Coppingford	37.04	43.21	49.39	55.56	67.91	80.25	92.60	111.12
Upwood & the Raveleys	35.25	41.13	47.00	52.88	64.63	76.38	88.13	105.76
Warboys	48.83	56.97	65.11	73.25	89.53	105.81	122.08	146.50
Waresley-cum-Tetworth	18.39	21.46	24.52	27.59	33.72	39.85	45.98	55.18
Water Newton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Winwick	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wistow	33.64	39.25	44.85	50.46	61.67	72.89	84.10	100.92
Woodhurst	21.79	25.42	29.05	32.68	39.94	47.20	54.47	65.36
Woodwalton	47.01	54.84	62.68	70.51	86.18	101.85	117.52	141.02
Wyton-On-The-Hill	16.18	18.88	21.57	24.27	29.66	35.06	40.45	48.54
Yaxley	77.72	90.67	103.63	116.58	142.49	168.39	194.30	233.16
Yelling	22.52	26.27	30.03	33.78	41.29	48.79	56.30	67.56

# Total 2016/17 Council Tax by Property Band for each Precepting Authority and the Billing Authority

	TOTAL CHARGES							
	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A £	B £	C £	D £	E £	F £	G £	H £
Abbotsley	1,070.00	1,248.32	1,426.66	1,604.99	1,961.66	2,318.32	2,674.99	3,209.98
Abbots Ripton	1,080.27	1,260.31	1,440.35	1,620.40	1,980.49	2,340.58	2,700.67	3,240.80
Alconbury	1,076.60	1,256.03	1,435.46	1,614.90	1,973.77	2,332.63	2,691.50	3,229.80
Alconbury Weston	1,049.08	1,223.92	1,398.77	1,573.62	1,923.32	2,273.01	2,622.70	3,147.24
Alwalton	1,047.78	1,222.40	1,397.03	1,571.66	1,920.92	2,270.17	2,619.44	3,143.32
Barham & Woolley	1,051.04	1,226.21	1,401.38	1,576.56	1,926.91	2,277.25	2,627.60	3,153.12
Bluntisham	1,116.62	1,302.71	1,488.82	1,674.92	2,047.13	2,419.33	2,791.54	3,349.84
Brampton	1,117.14	1,303.32	1,489.51	1,675.70	2,048.08	2,420.45	2,792.84	3,351.40
Brington & Molesworth	1,051.54	1,226.78	1,402.04	1,577.30	1,927.82	2,278.32	2,628.84	3,154.60
Broughton	1,059.16	1,235.68	1,412.21	1,588.74	1,941.80	2,294.85	2,647.90	3,177.48
Buckden	1,076.49	1,255.90	1,435.31	1,614.73	1,973.56	2,332.39	2,691.22	3,229.46
Buckworth	1,064.65	1,242.08	1,419.53	1,596.97	1,951.86	2,306.73	2,661.62	3,193.94
Bury	1,065.06	1,242.57	1,420.08	1,597.59	1,952.61	2,307.63	2,662.65	3,195.18
Bythorn & Keyston	1,038.32	1,211.37	1,384.42	1,557.48	1,903.59	2,249.69	2,595.80	3,114.96
Catworth	1,095.77	1,278.39	1,461.02	1,643.65	2,008.91	2,374.16	2,739.42	3,287.30
Chesterton	1,044.14	1,218.16	1,392.18	1,566.21	1,914.26	2,262.30	2,610.35	3,132.42
Colne	1,070.53	1,248.94	1,427.37	1,605.79	1,962.64	2,319.47	2,676.32	3,211.58
Conington	1,059.42	1,235.98	1,412.55	1,589.12	1,942.26	2,295.39	2,648.54	3,178.24
Covington	1,052.35	1,227.73	1,403.13	1,578.52	1,929.31	2,280.08	2,630.87	3,157.04
Denton & Caldecote	1,032.65	1,204.75	1,376.86	1,548.97	1,893.19	2,237.40	2,581.62	3,097.94
Earith	1,084.96	1,265.78	1,446.61	1,627.44	1,989.10	2,350.75	2,712.40	3,254.88
Easton	1,067.74	1,245.68	1,423.64	1,601.60	1,957.52	2,313.42	2,669.34	3,203.20
Ellington	1,058.40	1,234.80	1,411.20	1,587.60	1,940.40	2,293.20	2,646.00	3,175.20
Elton	1,063.06	1,240.22	1,417.40	1,594.58	1,948.94	2,303.28	2,657.64	3,189.16
Farcet	1,106.44	1,290.84	1,475.25	1,659.66	2,028.48	2,397.29	2,766.10	3,319.32
Fenstanton	1,067.08	1,244.91	1,422.76	1,600.61	1,956.31	2,311.99	2,667.69	3,201.22
Folksworth & Washingley	1,091.80	1,273.75	1,455.72	1,637.69	2,001.63	2,365.55	2,729.49	3,275.38
Glatton	1,053.32	1,228.87	1,404.42	1,579.98	1,931.09	2,282.19	2,633.30	3,159.96
Godmanchester	1,082.42	1,262.82	1,443.22	1,623.63	1,984.44	2,345.24	2,706.05	3,247.26
Grafham	1,069.53	1,247.78	1,426.03	1,604.29	1,960.80	2,317.31	2,673.82	3,208.58
Great & Little Gidding	1,091.86	1,273.82	1,455.80	1,637.78	2,001.74	2,365.68	2,729.64	3,275.56
Great Gransden	1,067.39	1,245.28	1,423.18	1,601.08	1,956.88	2,312.67	2,668.47	3,202.16
Great Paxton	1,067.16	1,245.02	1,422.88	1,600.74	1,956.46	2,312.18	2,667.90	3,201.48
Great Staughton	1,066.60	1,244.36	1,422.13	1,599.90	1,955.44	2,310.97	2,666.50	3,199.80
Haddon	1,032.65	1,204.75	1,376.86	1,548.97	1,893.19	2,237.40	2,581.62	3,097.94
Hail Weston	1,092.53	1,274.61	1,456.70	1,638.79	2,002.97	2,367.14	2,731.32	3,277.58
Hamerton & Steeple Gidding	1,043.07	1,216.91	1,390.75	1,564.60	1,912.29	2,259.98	2,607.67	3,129.20
Hemingford Abbots	1,067.06	1,244.90	1,422.74	1,600.59	1,956.28	2,311.96	2,667.65	3,201.18
Hemingford Grey	1,080.40	1,260.46	1,440.53	1,620.60	1,980.74	2,340.87	2,701.00	3,241.20
Hilton	1,072.66	1,251.43	1,430.21	1,608.99	1,966.55	2,324.10	2,681.65	3,217.98

	TOTAL CHARGES							
	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Holme	1,073.23	1,252.09	1,430.97	1,609.84	1,967.59	2,325.32	2,683.07	3,219.68
Holywell-cum-Needingworth	1,103.60	1,287.52	1,471.46	1,655.39	2,023.26	2,391.12	2,758.99	3,310.78
Houghton & Wyton	1,086.61	1,267.70	1,448.81	1,629.91	1,992.12	2,354.31	2,716.52	3,259.82
Huntingdon	1,118.07	1,304.41	1,490.75	1,677.10	2,049.79	2,422.48	2,795.17	3,354.20
Kimbolton & Stonely	1,095.22	1,277.74	1,460.28	1,642.82	2,007.90	2,372.96	2,738.04	3,285.64
Kings Ripton	1,066.82	1,244.61	1,422.42	1,600.22	1,955.83	2,311.43	2,667.04	3,200.44
Leighton Bromswold	1,074.80	1,253.93	1,433.06	1,612.20	1,970.47	2,328.73	2,687.00	3,224.40
Little Paxton	1,075.68	1,254.95	1,434.23	1,613.51	1,972.07	2,330.62	2,689.19	3,227.02
Morborne	1,032.65	1,204.75	1,376.86	1,548.97	1,893.19	2,237.40	2,581.62	3,097.94
Offord Cluny & Offord D'Arcy	1,100.54	1,283.96	1,467.38	1,650.81	2,017.66	2,384.50	2,751.35	3,301.62
Old Hurst	1,067.02	1,244.84	1,422.68	1,600.52	1,956.20	2,311.86	2,667.54	3,201.04
Old Weston	1,078.02	1,257.69	1,437.36	1,617.03	1,976.37	2,335.71	2,695.05	3,234.06
Perry	1,063.93	1,241.24	1,418.57	1,595.89	1,950.54	2,305.17	2,659.82	3,191.78
Pidley-cum-Fenton	1,075.11	1,254.29	1,433.47	1,612.66	1,971.03	2,329.40	2,687.77	3,225.32
Ramsey	1,066.49	1,244.23	1,421.98	1,599.73	1,955.23	2,310.72	2,666.22	3,199.46
St.Ives	1,112.74	1,298.18	1,483.64	1,669.10	2,040.02	2,410.92	2,781.84	3,338.20
St.Neots	1,105.18	1,289.36	1,473.56	1,657.76	2,026.16	2,394.54	2,762.94	3,315.52
Sawtry	1,081.12	1,261.29	1,441.48	1,621.67	1,982.05	2,342.41	2,702.79	3,243.34
Sibson-cum-Stibbington	1,066.60	1,244.36	1,422.13	1,599.90	1,955.44	2,310.97	2,666.50	3,199.80
Somersham	1,109.58	1,294.51	1,479.44	1,664.37	2,034.23	2,404.09	2,773.95	3,328.74
Southoe & Midloe	1,085.98	1,266.97	1,447.97	1,628.97	1,990.97	2,352.96	2,714.95	3,257.94
Spaldwick	1,059.86	1,236.50	1,413.14	1,589.79	1,943.08	2,296.36	2,649.65	3,179.58
Stilton	1,096.32	1,279.03	1,461.75	1,644.47	2,009.91	2,375.34	2,740.79	3,288.94
Stow Longa	1,065.48	1,243.06	1,420.64	1,598.22	1,953.38	2,308.54	2,663.70	3,196.44
The Stukeleys	1,076.02	1,255.35	1,434.69	1,614.03	1,972.71	2,331.38	2,690.05	3,228.06
Tilbrook	1,051.70	1,226.97	1,402.26	1,577.54	1,928.11	2,278.67	2,629.24	3,155.08
Toseland	1,047.06	1,221.57	1,396.08	1,570.59	1,919.61	2,268.63	2,617.65	3,141.18
Upton & Coppingford	1,069.69	1,247.96	1,426.25	1,604.53	1,961.10	2,317.65	2,674.22	3,209.06
Upwood & the Raveleys	1,067.90	1,245.88	1,423.86	1,601.85	1,957.82	2,313.78	2,669.75	3,203.70
Warboys	1,081.48	1,261.72	1,441.97	1,622.22	1,982.72	2,343.21	2,703.70	3,244.44
Waresley-cum-Tetworth	1,051.04	1,226.21	1,401.38	1,576.56	1,926.91	2,277.25	2,627.60	3,153.12
Water Newton	1,032.65	1,204.75	1,376.86	1,548.97	1,893.19	2,237.40	2,581.62	3,097.94
Winwick	1,032.65	1,204.75	1,376.86	1,548.97	1,893.19	2,237.40	2,581.62	3,097.94
Wistow	1,066.29	1,244.00	1,421.71	1,599.43	1,954.86	2,310.29	2,665.72	3,198.86
Woodhurst	1,054.44	1,230.17	1,405.91	1,581.65	1,933.13	2,284.60	2,636.09	3,163.30
Woodwalton	1,079.66	1,259.59	1,439.54	1,619.48	1,979.37	2,339.25	2,699.14	3,238.96
Wyton-On-The-Hill	1,048.83	1,223.63	1,398.43	1,573.24	1,922.85	2,272.46	2,622.07	3,146.48
Yaxley	1,110.37	1,295.42	1,480.49	1,665.55	2,035.68	2,405.79	2,775.92	3,331.10
Yelling	1,055.17	1,231.02	1,406.89	1,582.75	1,934.48	2,286.19	2,637.92	3,165.50

# Robustness of the 2016/17 Budget and Medium Term Financial Strategy

The Local Government Act 2003 requires me, as the Council's Responsible Financial Officer, to report on the robustness of the 2016/17 budget and the adequacy of reserves to assist you in making your decisions on the Budget and the level of Council Tax. Further, this is an opportunity for me to provide some commentary in respect of the period covered by the Medium Term Financial Strategy (MTFS).

## **Robustness and Budget Setting**

At the time of writing, the most recent Financial Performance Management Report (December 2015) was forecasting an underspend of £2.2m; £1.6m in respect of savings accrued from general service expenditure and £0.6m from additional Section 31 grant. As in previous years, this positive financial position reflects the Council's success in performing well against its budget. It clearly demonstrates that managers have been, and continue to be, prudent in the delivery of their services and that the Council has "cost" firmly under control.

However, with the setting of the 2016/17 budget, this does mean that the Council has reviewed all of its services as part of its programmed Zero Based Budgeting (ZBB) review process. This has been a bottom-up review of all services; it has set new service standards for many services and reset budgets to meet those standards. The ZBB reviews were conducted in the light of the latest benchmarking information that was available; Heads of Service, supported by their Portfolio Holder were scrutinised in a Star Chamber process that was led by the Executive Leader, Deputy Leader/Executive Councillor for Commercial Activities and the Executive Councillor for Resources. Since the Autumn of 2014 when the first tranche of ZBB reviews was undertaken, in excess of £5.0m (gross) has been removed from the budget.

Now that all services have been subject to a ZBB review, the ZBB Programme itself is being reviewed to ensure that any future programme is fit for purpose and addresses the new requirements of the Council.

Outside of ZBB, the Council has also been following other avenues of service transformation; all of which are encapsulated within the "Plan-on-a-Page" strategy, namely:

- the introduction of a new Customer Service Strategy (approved by December 2015, Cabinet),
- undertaking Lean reviews of services (to date, 5 completed and 23 continuing),
- the commencement of Shared Services (namely Building Control, Legal and ICT commencing in October 2015),
- new approaches to Income Generation; the most significant being the introduction of a Commercial Investment Strategy (approved September 2015) and the associated Business Plan (December 2015), and the
- continuation of the Facing the Future programme.

## Challenges facing the Council

The challenges that the Council faces are similar to many of those being faced by many Councils across the local government community. The principal challenges that the Council is tackling are illustrated below:

## Public Sector Austerity – Cuts in grant funding

The public sector has as a whole faced the most significant austerity programme in a generation and as a consequence of the government's ring-fencing of some government departments/services (i.e. NHS, Overseas Aid etc.); this has meant that local government has met a significant share of the austerity programme. As previously discussed, the Council has taken proactive action to effectively manage the financial consequences of austerity and its impact.

Following the 2016/17 provisional settlement announced in December 2015, Table H clearly shows that the grant funding streams for the Council's MTFS for 2016/17 and for the period up to 2019/20 has moved when compared to the preceding year. For:

- 2016/17 the total grant included in last year's MTFS was £11.7m; following the provisional settlement this has now reduced to £11.3m; a drop of £0.4m (3.6%).
- 2019/20 the total grant in last year's MTFS was £11.1m, this has now reduced to £5.5m; this reflects the governments reductions in both Non-Domestic Rates and RSG but also the fact that the Council aspires to remove NHB from its core funding and this will be the last year of NHB being included.
- 2020/21 the Council will effectively be self-financing, in that the Council will generate income via Council Tax, Fees & Charges and Non-Domestic Rates (NDR). With regard to the latter, this will be the only core funding that Government will have strict control over; in that the government will manage distribution by adjusting NDR baselines, tariffs and levies.

	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000
<b>2015/16 Budget &amp; MTP</b>						
NDR	4,160	4,661	4,868	5,084	5,308	
RSG	3,183	1,900	921	442	0	
NHB	4,403	5,126	5,342	5,537	5,814	
<b>Total</b>	<b>11,746</b>	<b>11,687</b>	<b>11,131</b>	<b>11,063</b>	<b>11,122</b>	<b>0</b>
<b>2016/17 Budget &amp; MTFS</b>						
NDR	4,160	4,190	4,232	4,274	4,317	4,360
RSG	3,183	2,110	1,180	604	(42)	0
NHB	4,403	4,965	3,724	2,483	1,241	0
<b>Total</b>	<b>11,746</b>	<b>11,265</b>	<b>9,136</b>	<b>7,361</b>	<b>5,516</b>	<b>4,360</b>
<b>Variance between Grant Assumptions</b>						
NDR	0	(471)	(636)	(810)	(991)	
RSG	0	210	259	162	(42)	
NHB	0	(161)	(1,618)	(3,055)	(4,573)	
<b>Total</b>	<b>0</b>	<b>(422)</b>	<b>(1,995)</b>	<b>(3,702)</b>	<b>(5,606)</b>	
	%	%	%	%	%	
NDR	0.0	-10.1	-13.1	-15.9	-18.7	
RSG	0.0	11.1	28.1	36.7	-100.0	
NHB	0.0	-3.1	-30.3	-55.2	-78.7	
<b>Total</b>	<b>0.0</b>	<b>-3.6</b>	<b>-17.9</b>	<b>-33.5</b>	<b>-50.4</b>	

## Programme of Service Review

It is probably fair to say that all Councils are undertaking some form of service review and seeking to ensure that services are provided with affordability and value for money at their core. As mentioned earlier, the Council has completed a process of ZBB review across all Council services as well as employing a number of other approaches to service transformation as part of the “Plan-on-a-Page” strategy.

## Governance

Noted within the 2014/15 Annual Governance Statement both the Executive Leader and the Managing Director consider that they are:

“generally satisfied with the effectiveness of corporate governance arrangements and the internal control environment, as part of continuing efforts to improve governance arrangements the following issues have been identified for improvement:

- develop robust and effective reporting arrangements for shared services.
- improve project management practices including officer compliance with the project management toolkit.”

In May 2015, the Council’s Internal Audit and Risk Manager reported to the Corporate Governance Panel that the assurance given for the year to 31 March 2015 was:

“the Council’s internal control environment and systems of internal control...adequate assurance over key business processes and adequate assurance over financial systems”. This is an improvement on the previous years “limited” assurance.

The past year has been a process of embedding and reviewing the newly introduced initiatives to improve governance. Some of these include governance boards establishing their terms of reference and providing challenge, the golden thread linking the corporate plan to individual service plans through to individual performance reviews and the budget monitoring reports being updated with continuing engagement from service users.

## Risks

Because of the nature of the macro and micro environment that the wider local government family and the Council operates within, there are a whole host of risks that the Council faces on a day-to-day basis. In such an environment, budget setting is not a science but more a guide on how financial resources will be allocated to services over the forthcoming year and an indication into the medium term. There will always be items that emerge after the budget has been approved and these can range from a programme under or over achieving or an unexpected event occurring. Where an event occurs that will potentially have a negative financial impact on the Council, the first call for funding will be from compensating savings from elsewhere within the Council’s budget (service first, wider Council thereafter). If this is not possible, service reductions will then be considered and finally the use of General Fund reserves.

It is, therefore, essential that relevant risks are identified and appropriate sensitivity analysis applied to determine the impact on the Council. The most significant potential risks to the budget are:

- underachievement of savings.
- higher inflation.
- further reductions in income (mainly from fees and charges).

- non-achievement of savings; including Shared Services.
- failure of a borrower.
- an emergency.
- increased demand on services (e.g. benefits and homelessness).
- level of retained business rates.

Taking each of the above in turn:

- **Underachievement of savings**

The savings included within the budget total £2.5m. These savings cover a broad range of services and are heavily dependent on implementation as planned, which itself can be subject to market, management and political conditions prevailing at the time. It is therefore prudent to assume that some of these savings may not be achieved; a fair assumption is that a 30% underachievement equates to £0.747m.

- **Higher Inflation**

With regard to:

- Pay  
The budget for 2016/17 includes an “across the board” pay increase of 1%. Taking into account employer oncosts (national insurance and pension), this equates to a total cost of £23.975m; a further 1% for sensitivity equates to £0.240m.
- General Inflation  
No general inflation has been included in the 2016/17 budget except where there are contractual price increases; although for the Council this is minimal as most services are “contracted in”.

There is at present economic commentary in respect of price stagnation and even deflation. Although these are recognised as issues they would generally have a positive impact on service costs. Considering that the Council is freezing Council Tax over the medium term, the Council is therefore absorbing the impacts of all price adjustments. If price stagnation or deflation becomes a more serious issue, this will be addressed at the next budget round. For sensitivity, no inflation has been included.

- Investment Interest  
The budget for 2016/17 has assumed a “composite” investment interest rate of 2.1% this equates to income of £0.200m; the budget also includes a borrowing rate of 3.2% which equates to a borrowing cost of £0.376m. For sensitivity purposes no additional investment interest has been modelled, however, for borrowing a rate rise of 1% would equate to £0.494m, an increase of £0.118m.

- **Reduced income: Fees and Charges**

Total fees and charges are £16.1m, therefore for sensitivity analysis a 1% loss of income from fees and charges would amount to £0.161m. The largest income streams that are susceptible to variation include:

- Car Parks, £2.6m
- Leisure Centres, £6.3m
- Property, £2.8m
- Planning and Building Control Fees, £1.4m

- **Reduced income: New Homes Bonus**

As part of the Local Government finance settlement the Government issued a consultation on changes to the New Homes Bonus. The consultation showed a commitment by this government to NHB for the remainder of this Parliament but it will be at a reduced level of funding. The consultation discusses a number of ways that NHB will be reduced; from reducing the number of years it is payable (currently 6) to putting in place enhanced criteria which need to be met before NHB is paid out. The financial outcome of this is unknown at this time but it is likely that this will lead to reduced NHB from 2017/18 onwards.

However, over the MTFS period 2017/18 to 2020/21 the Council has modelled out NHB as core funding as it moves to ensure it is not reliant on Government grants; this in itself will bring some inherent risk. As by 2020/21 NHB will be removed i.e. the risk is accommodated through the lower general fund balance and the phasing, no further sensitivity is necessary.

- **Government Grant: Non Domestic Rates**

Since the introduction of this new element of funding for authorities in April 2013 it has become increasingly clear that the levels that the authority will be able to retain are very difficult to forecast. Whilst there are some opportunities for estimating i.e. development of new buildings, it is very difficult to judge when development will commence on allocated land even if planning permission has been granted.

When the 2016/17 provisional settlement was received, it was established that the Council had over-estimated its 2016/17 Non-Domestic Rates (NDR) by £30,000. Considering this, the Council is now taking a more prudent view of its future projections for NDR in that it is budgeting for 2016/17 at the Government baseline level of receipts and only increasing the baseline by 1% each year over the MTFS period. Such growth should be met entirely from an increase in the rates multiplier rather than reliance on growth within the NDR taxbase.

It should also be noted that when NDR was “localised”, Councils immediately felt the direct impact of any NDR appeal made against the valuation set by the Valuation Office Agency. These appeals sometimes take years to finalise and are often backdated for a number of years, which drastically adds to the volatility of the NDR budget setting process. Further, other NDR variations can result from a property being burnt down or demolished.

However, by setting the NDR income at the government’s baseline, the direct revenue impact is limited by the existence of a safety net which limits our loss to around £0.257m per annum; this is included as a block amount within the sensitivity analysis.

- **Failure of a Borrower**

The maximum permitted with one counterparty is £8.0m, but this is only possible where £3.0m of the sum is held in a liquidity account (a liquidity account allows recovery of investments on the same working day which therefore substantially reduces exposure to risk). Consequently the main “borrowing” risk rests around the £5.0m which is either lent on a short or long term basis.

In most cases the £5.0m limit is restricted to bodies with a credit rating of F1+ or Building Societies with more than £2 billion in assets. The impact of a “failure of borrower” will be the loss of revenue cash flow and the potential costs involved of “making good” the lost investment. There are however, good governance arrangements around the Council’s Treasury activity and therefore the likelihood of loss is minimal, this has not been included in the sensitivity analysis.

- **Emergency**

Certain types of eventuality are mitigated in other ways. Many significant risks are insured against, so losses are limited to the excesses payable. The Government's Bellwin Scheme meets a large proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g. severe flooding). The Council does reside within a flood risk area and there have been occasions where the Council has been required to meet the cost of local flooding incidents; however, such costs have been met from within current resources. With the reduction in budgets it is anticipated that such ad-hoc spend will not be able to be as easily accommodated so it would be prudent to include an element within any sensitivity to meet this cost. The Code of Financial Management permits the Managing Director or the Responsible Financial Officer to incur "emergency spend" of up to £0.350m, with retrospective reporting to Cabinet. The £0.350m is included as a block amount within the sensitivity analysis.

- **Increased demands on services**

The services most susceptible to increased demand that would have a significant revenue impact are homelessness and Council Tax Support.

With regard to homelessness, the budget for 2016/17 is £0.342m and for Council Tax Support is £6.884m; if there was a 10% increase in demand for each this would require an additional £0.720m.

### **Sensitivity for 2016/17 Budget**

Considering the risks noted above and the stated budget assumptions, the accumulated total cash risk is £3.0m. However, it is highly unlikely that all these risks will occur at the same time, so it is fair to apply "sensitivity" to each risk and then model the impact over the likelihood of occurrence. Table I shows this detailed analysis and in summary the additional pressure within 2016/17, based on the likelihood of occurrence, is as follows:

- Pessimistic view, additional pressure of: £1.379m
- Middle-View, additional pressure of: £0.963m
- Optimistic View, additional pressure of: £0.638m

Table I Sensitivity of Risks to 2016/17 Budget & Funding Options											
Risk	Costs Included in 2016/17 budget		New rate	Sensitivity Impact		Likelihood of Occurance					
	£'000			+/-	Cost £'000	Pessimistic		Middle-Way		Optimistic	
						Factor	£'000	Factor	£'000	Factor	£'000
Underachievement of Savings	2,490	Savings not achieved	30%	747	0.7	523	0.2	149	0.1	75	
Inflation Pay	23,975	Pay increase from 1% to 2%	1%	240	0.6	144	0.3	72	0.1	24	
Temporary Borrowing	15	Difference between Borrowing increased from 4% to 5%	50%	8	0.2	2	0.5	4	0.3	2	
Reduced Income Fees & Charges	(16,124)	Reduction in income.	1%	161	0.3	48	0.4	64	0.3	48	
New Homes Bonus	(4,965)	Reduction in NHB following change to "needs" system and consequential redistribution.	10%	497	0.3	149	0.4	199	0.3	149	
Government Grant Non-Domestic Rates	257	Loss of Modelled NDR, limited by Safety Net	100%	257	0.6	154	0.3	77	0.1	26	
Emergency	350	Immediate use of funds in the event of a local emergency	100%	350	0.2	70	0.5	175	0.3	105	
Increased Demand of Homelessness Council Tax Support Services	342	Increase in demand	10%	34	0.4	14	0.5	17	0.1	3	
	6,884	Increase in demand	10%	688	0.4	275	0.3	206	0.3	206	
<b>Total Sensitivity</b>				<b>2,982</b>			<b>1,379</b>			<b>963</b>	<b>638</b>
Estimated Reserves at 31 March 2016 as per Proposed Budget						5,298		5,298		5,298	
Estimated Reserves at 31 March 2016 following Sensitivity						3,919		4,335		4,660	
<b>Conclusion of Sensitivity</b>											
- Do Reserves remain positive						Yes		Yes		Yes	
- Do Reserves remain above Minimum Level of Reserves (15% of Net Expenditure)						Yes		Yes		Yes	
- Reduction in Reserves						26.0%		18.2%		12.0%	

## Revenue Reserves

### Reserves for 2016/17 and the MTFS Period (2017/18 to 2020/21)

There is no statutory minimum level of reserves; however Cabinet in December 2015 confirmed there should be a minimum level of reserves set at 15% of the Net Revenue Budget of the Council. As shown in Table J below, for the period 2016/17 through to 2018/19 of the MTFS, and when adjusted for the aforementioned "sensitivity analysis", the minimum level of reserves for each year is not breached. However, for 2019/20 and 2020/21, regardless of the likelihood of occurrence, the minimum level of reserves is breached and for 2020/21 specifically the modelled General Fund Balance is in a significant negative position (-£1.5m for Optimistic/-£2.2m for Pessimistic).

Table J	Impact of 2016/17 Sensitivity of Risks on the MTFS General Fund Reserves Profile														
	2016/17			2017/18			2018/19			2019/20			2020/21		
	£'000			£'000			£'000			£'000			£'000		
General Fund Reserves (as per 2016/17 Proposed Budget)	5,298			5,954			5,124			2,767			(837)		
Minimum Level of Reserves (*)	2,687			2,632			2,610			2,585			2,621		
Reduction in Reserves	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic
Estimated Reserves	1,379	963	638	1,379	963	638	1,379	963	638	1,379	963	638	1,379	963	638
- Do Reserves remain above Minimum Level of Reserves	3,919	4,335	4,660	4,575	4,991	5,316	3,745	4,161	4,486	1,388	1,804	2,129	(2,216)	(1,800)	(1,475)
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No

\* = The minimum level of reserves is 15% of Net "budgeted" Expenditure

The sensitivity analysis has shown that whilst the Council aims to become financially self-sufficient, and therefore, remove its reliance on government funding, it still has some way to go over the medium term to achieve this aim in a financially stable and sustainable way.

Using the "Plan-on-a-Page" strategy, which was based on the 2015/16 budget set a year ago, as shown in Table K below to date £4.7m in savings has been achieved against the 2019/20 target of £8.2m (58%).

<b>Table K</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Plan-on-a-Page Savings Targets - 2015/16</b>	<b>(3,800)</b>	<b>(5,900)</b>	<b>(7,500)</b>	<b>(8,200)</b>
<b>% of MTFS - 2015/16</b>	<b>19%</b>	<b>29%</b>	<b>35%</b>	<b>38%</b>
ZBB T2 and T3 savings	(2,297)	(3,048)	(3,531)	(4,061)
Shared Services	(234)	(240)	(247)	(253)
Income Generation	41	(186)	(432)	(432)
<b>(Under)/Over Achievement of savings target</b>	<b>(1,310)</b>	<b>(2,426)</b>	<b>(3,290)</b>	<b>(3,454)</b>
<b>% of Savings Target Achieved</b>	<b>66%</b>	<b>59%</b>	<b>56%</b>	<b>58%</b>

On balance, it is prudent that the council continues to aspire to be financially independent of government funding by the end of the medium term period (2020/21). To achieve this, the Council must continue to:

- drive down costs by following a further programme of service transformation. This could be achieved by following a ZBB Phase 2 and/or following further "Plan-on-a-Page" approaches to service transformation.
- increase income wherever possible; this could be achieved by:
  - o developing new "charged-for" services or service streams,
  - o further commercialisation of current services,
  - o increased use of capital investment to generate revenue income streams; such as the Commercial Investment Strategy and investing in local infrastructure and development.

A new "Plan-on-a-Page" is shown in Table L below based on balancing the budget and bringing the reserves into a sustainable position over the life of the MTFS.

<b>Table L</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Plan on a Page - Approved MTFS 2017/18 - 2020/21</b>				
Approved MTFS Net Expenditure	<b>17,545</b>	<b>17,401</b>	<b>17,232</b>	<b>17,471</b>
Plan on a Page - savings required from MTFS	(901)	(1,802)	(2,703)	(3,604)
Plan on a Page - % savings required from MTFS	-5.2%	-10.6%	-16.0%	-21.0%
Budget Requirement (adjusted for savings required)	<b>16,644</b>	<b>15,599</b>	<b>14,529</b>	<b>13,868</b>

# Conclusion

## **2016/17 Budget**

Considering all the factors noted within the “Robustness” statement in respect of 2016/17, I consider that the:

- combination of a new, robust approach to budget setting,
- the direction of travel in relation to governance,
- the further service and budget efficiency work to be undertaken during 2016/17, and
- that reserves are expected to increase by March 2016 and through to 2017,

the budget proposed for 2016/17 should not give Members any significant concerns over the Council’s financial position.

## **Medium Term Financial Strategy (2017/18 to 2020/21)**

With regard to the period covered by the MTFS, the anticipated removal of RSG as core funding by 2019/20 has been modelled for over a year and confirmed by the 2016/17 4-year settlement. However, the continuation of the policy to freeze Council Tax and coupling that with the aspiration of removing NHB, although appropriate, does create significant budget pressures in the last two years of the MTFS – and this is only exacerbated when the aforementioned risks and sensitivity analysis is taken into account

However, as highlighted earlier in this statement, there are actions that are being followed to mitigate this scenario but new actions will be required to further enhance the required mitigations. It therefore remains critical that:

- all Council services remain under tight budgetary control,
- ZBB Phase 2 is undertaken to identify further service savings,
- Affordability and Value for Money are at the core of the Councils decision making processes,
- savings are identified at the earliest opportunity,
- capital investment is commenced as soon as possible, and
- Central Government funding is continually reviewed.

**Clive Mason CPFA**

Responsible Financial Officer (Section 151)

# Code of Financial Management

## 1. FINANCIAL RESPONSIBILITIES

### General

- 1.1. Before any proposal that affects the Council's financial position is made the body or person(s) responsible for making that decision, or for making a recommendation to that body or person(s), shall consider a written report, approved by the officer accountable for the appropriate budget, detailing the financial implications.

### The Council

- 1.2. Will:
- determine the Council's Medium Term Financial Strategy (MTFS), approve the annual budget and set the level of the council tax.
  - approve the Council's treasury management strategy (TMS) and prudential indicators.
  - approve changes to this code.

### The Corporate Governance Panel

- 1.3. Will:
- ensure that the financial management of the Council is adequate and effective.
  - ensure that the Council has a sound system of internal control including arrangements for the management of risk.
  - consider the Council's code of corporate governance and approve the annual statement.
  - approve the internal audit charter and the annual internal audit plan and comment on the external audit plan.
  - approve the Council's Annual Financial Report (AFR), which includes the statutory accounts.
  - consider reports from the external auditor.
  - recommend changes to this code to the Council.

### The Cabinet:

- 1.4. Will propose to the Council:
- the MTFS.
  - the annual budget and council tax level.
  - a combined annual report including the TMS, treasury management policy, and the prudential, treasury management and commercial investment strategy indicators.
  - after considering the views of the appropriate Overview and Scrutiny panel and representatives of the business community, set financial priorities, allocate and re-allocate resources in accordance with the limits in this code, monitor and review financial performance.
  - approve the risk management strategy.

### Overview and Scrutiny Panels

- 1.5. Will contribute to the development of, and review the effectiveness of, the Council's MTFS, treasury management and annual budget.

### Cabinet and Committees (and sub-committees)

- 1.6. Will ensure that all decisions within their remit are made within the relevant budgets and are consistent with achieving the Council's corporate plan and adopted policies. If they wish to make proposals that will require additional resources, these will need to be subject to officers, the Cabinet or the Council making these available through the normal process.

### Budget Managers and Executive Councillors

- 1.7. Will own and manage the budgets within their responsibility. Specifically, they will effectively plan and control financial activity to ensure efficient and effective use of resources. Budget managers should ensure that the full financial implications of all decisions are properly assessed and

highlighted to decision makers.

- 1.8 Will take lead responsibility for planning the budgetary cycle, including monitoring and forecasting of revenue activity so far as it is related to those budgets.

### **Members and Employees**

- 1.9. Will contribute to the general stewardship, integrity and confidence in the Council's financial affairs and comply with this code and any systems, procedures, or policies relating to the financial management of the Council.
- 1.10. Specifically, they shall bring to the attention of the Responsible Financial Officer (RFO) any act or omission that is contrary to the provisions of this code or the maintenance of high standards of financial probity, and provide information or explanation on matters within their responsibility to him/her, the Monitoring Officer (MO), Internal Audit Service or the Council's external auditors.
- 1.11. Any member or employee who is involved in a transaction with the Council, or who has an **interest** in a transaction between a third party and the Council, shall declare the nature and amount to the MO before any decision on the matter is made by the Council. The MO will advise the member or employee of any actions they should or must take.
- 1.12. For the purpose of this section an interest also includes any interest of a member of your family or a close associate or acquaintance. This shall be interpreted as anyone whom a reasonable member of the public might think you would be prepared to favour or disadvantage.

### **The Monitoring Officer (MO) or, in their absence, the Deputy Monitoring Officer (DMO).**

- 1.13. Will report to the Council on any proposal, decision or omission that in their view is likely to result in a contravention of the law or any code of practice enacted under it, fails to comply with a legal duty, represents maladministration or is unjust, in accordance with section 5 of the Local Government and Housing Act 1989.
- 1.14. For these purposes he/she shall have full and unrestricted access to all Council assets, systems, documents, information, employees and Members.

### **The Responsible Financial Officer (RFO) or, in their absence, the Deputy Responsible Financial Officer (DRFO).**

- 1.15. Will be responsible for the proper administration of the Council's financial affairs, prescribe appropriate financial systems, protocols, procedures and policies, maintain an internal audit service and report to the Council in the event of a decision or action leading to unlawful expenditure, a loss or deficiency or an unlawful accounting entry (in accordance with section 151 of the Local Government Act 1972, section 114 of the Local Government Act 1988 and the Accounts and Audit Regulations).
- 1.16. Will be responsible for ensuring the final accounts are completed and published by the statutory dates and reporting the details of any material amendments specified by the external auditor to the Corporate Governance Panel.
- 1.17. For these purposes they shall have full and unrestricted access to all Council assets, systems, documents, information, employees and Members.
- 1.18. The DRFO officer will be responsible for detailed and operational aspects of the administration of the Council's financial affairs on behalf of the RFO, approving new financial systems and undertaking such duties as are set out in this code.

## **Budget Managers (Team Managers, Heads of Service, Corporate Directors and Managing Director)**

- 1.19. The Council's management structure is based on Team Managers, Heads of Service, Corporate Directors and the Managing Director taking responsibility for a service and its related budget. For the purpose of this Code they are referred to as budget managers. Whilst they retain ultimate responsibility they will often delegate appropriate tasks to their members of staff.

### **The budget manager responsible for a budget:**

- will be responsible for proper financial and resource management and the prevention of fraud and corruption within the services and functions under their control and will be responsible for informing the Internal Audit & Risk Manager of all suspected or notified cases of fraud, corruption or impropriety.
- will be responsible for preparing and submitting the capital project appraisal form to the Finance Governance Board (FGB) for approval.
- will be responsible for developing and submitting a detailed business case to the FGB if required (following approval of the capital project appraisal form).
- may incur financial commitments and liabilities in accordance with this Code, the Council's scheme of delegation and resources allocated in their budgets. In particular they may make purchases of goods and services, subject to the requirements of the code of procurement, and employ staff, in accordance with HR policies and any CMT requirements.
- will need approval from their Head of Service in consultation with Corporate Director for appointments for vacant posts at Grade D and below.
- will need approval from CMT for the appointment to vacant posts of Grades E and above.
- will be responsible for regular and effective monitoring and forecasting of the financial position relating to their services.
- will, in accordance with the risk management strategy determine the inherent risks within their services, to the achievement of the Council's priorities and establish, maintain and document adequate systems of risk management and internal control, in consultation with the Internal Audit service, and ensure that relevant employees or Members are familiar with such systems.
- will be responsible for providing in a timely manner, the information necessary to ensure that the final accounts can be completed by the statutory deadlines.
- will be responsible for improving the value for money and efficiency of their services and in discussion with their accountant, ensuring that any budget adjustments are included in the following years budget process.
- will be responsible for identifying opportunities and then bidding for grants or contributions from other bodies to support the achievement of the Council objectives through their services.
- annually review their services to identify any aspects that are not currently charged for, but could be and the appropriateness of the current charges.
- annually review their fees and charges in consultation with the Executive Councillors, with any changes being included in and approved with the annual budget. Changes within the financial year will be subject to consultation with the Executive Councillors and approved by the RFO. In doing so, they:
  - o shall ensure that relevant legislation that specifies the charges to be made or constrains them in any way is complied with.
  - o shall, after having regard to the charges of any alternative service providers with whom the Council is competing, seek to maximise income, net of applicable costs, unless it will have a clearly detrimental impact on the achievement of the Council objectives.
  - o may introduce differential pricing to particular client groups where these are expected to stimulate demand and generate additional net income which would otherwise not be obtained.
  - o may set prices lower than could be reasonably achieved if this is demonstrably the most cost effective way of achieving Council objectives and the necessary funding is available. Use of this option requires approval of Cabinet.
  - o may set fees and charges that allow an element of discretion if it can be demonstrated that

this will lead to an overall benefit to the Council. It is important that any use of discretion is recorded so that it can be clearly shown that decisions have been made fairly and consistently.

o shall keep appropriate records to demonstrate that the required actions have been undertaken and how the decisions were reached.

- will be accountable for the delivery of services, projects, contracts within the budgets set by the Council.
- will be accountable for financial performance and ensuring, wherever possible, appropriate comparisons are made against service standards or other organisational comparators.

### **Internal Audit**

1.20. Will be responsible for providing an independent and objective opinion on internal control, risk management and governance systems. It will act in accordance with the internal audit charter and undertake reviews that focus on areas of greatest risk to the Council's control environment as contained within a programme agreed annually by the Corporate Governance Panel after consultation with the RFO and budget managers.

1.21. For these purposes internal audit shall have free, full and unrestricted access to services and functions and all Council assets, systems, documents, information, employees and Members. All employees are required to assist internal audit to carry out its role.

## **2. FINANCIAL AND SERVICE PLANNING**

### **In the Summer - Overall review**

2.2. The Cabinet shall review the financial performance of the Council in the previous year, compared with the annual budget, on the basis of the provisional outturn report prepared by the DRFO in conjunction with budget managers.

### **In the Autumn – Preparation of the draft budget and MTFS**

2.3. The RFO in conjunction with budget managers will review and prepare the draft annual budget and the MTFS for review by Cabinet after consultation with the relevant Overview and Scrutiny panel.

### **In the Winter - Annual budget, MTFS and service plans**

2.4. The Cabinet shall, after consultation with the relevant Overview and Scrutiny Panel, recommend to the Council an annual budget for the next financial year and a MTFS for the succeeding four years, incorporating both capital and revenue expenditure, which is consistent with corporate and service strategies. Following approval of the annual budget each budget manager shall update their service plan(s) to reflect the approved budget and how the resources allocated will be used to meet service objectives in the forthcoming year.

### **In the Spring – Annual Financial Report (AFR)**

2.5. The DRFO in conjunction with the budget managers will prepare the AFR. The AFR includes the statutory annual accounts which subject to external audit will be approved by both the RFO and Corporate Governance Panel.

## **3. CONTROLLING FINANCIAL PLANS**

### **Financial Monitoring**

3.1. Budget managers will be responsible for regular and effective monitoring and forecasting of the financial position relating to their services. Where it is identified that there will be a significant overspend or underspend, this will be promptly reported to the RFO by the budget manager. If it is considered necessary by the RFO in delivering projects or programmes, the same discipline will apply.

- 3.2. On a monthly basis the financial and overall performance of the Council will be reviewed by the budget managers and the relevant Executive Councillors. This will include trend and forecast data and, where available comparative data.
- 3.3. The CMT will review, on a monthly basis, the Financial Performance Monitoring Suite (FPMS). The FPMS will be reported to Cabinet on a quarterly basis. The FPMS will be prepared by the DRFO, in consultation with each Head of Service and budget manager to include comparisons with other service providers and local trend data.

#### **Commitments to Expenditure in Future Years**

- 3.4. No new commitment to expenditure beyond the current budget year may be made unless it:
- is consistent with the achievement of the Council's objectives and other relevant strategies, and
  - is compatible with the Council's MTFS.

#### **Grants, Cost Sharing and S106/CIL agreements**

- 3.5. Where a budget manager proposes to take advantage of:
- receipts of grants, contributions and other forms of external funding, or
  - enter cost sharing arrangements,
- 3.6. with other organisations, and where such arrangements will deliver additional or improved services, consistent with their service plan without creating any current or future commitment to net expenditure they may do so subject to:
- the relevant Head of Service being satisfied that the project funding meets with corporate objectives and that the resource required to produce the bidding documents is reasonable.
  - the funds being dependent upon a particular project or service being provided but, in the case of S106/CIL agreements, the location or some other aspect is at the Council's discretion.
  - informing the DRFO of the details.
  - consulting the relevant Executive Councillor(s) if the proposal exceeds £30,000 revenue or £50,000 capital in any one year with any capital having been previously agreed by the FGB or any discretionary element of a S106/CIL agreement.
- 3.7. A budget manager may utilise sums of money received under S106/CIL, or equivalent agreements where there is no discretion. The DRFO should be informed of the details including:
- A copy of all information that supports the grants received (grant letter etc) so a decision can be made in respect of the correct accounting treatment.
  - Documentation confirming how they plan to meet any grant conditions, including suitable monitoring and reporting arrangements.

#### **Approvals for additional spending with a net impact**

- 3.8. The Managing Director, or in their absence, the RFO, may incur expenditure for the immediate alleviation of hardship or suffering in the case of peacetime emergency in the district. Any exercise of this power must be reported to the Cabinet (under £500,000) or the Council (over £500,000) at the first opportunity.
- 3.9. The Managing Director, or in their absence, the RFO, may incur expenditure of up to £500,000 for any purpose which is urgent and demonstrably in the Council's best interests to do so following consultation with the Executive Leader or Deputy Executive Leader. Any exercise of this power must be reported to the Cabinet at the first opportunity.

### **Approvals for additional spending with compensating savings**

- 3.10. Proposals that require initial funding but will then result in net surpluses or savings that are at least sufficient to produce a break-even position will be supported in principle if they are:
- consistent with increasing the achievement of the Council's objectives and compatible with relevant strategies.
  - achievable within the Council's MTFS.
  - supported by a robust business case which includes a risk assessment.
  - supported by the CMT.
- 3.11. The RFO may approve such a scheme following consultation with the relevant Executive Councillor for the service and the Executive Councillor for Resources. The relevant budget(s) and MTFS will be appropriately adjusted.

### **Budget Virements**

- 3.12. The process of moving budget resources between different areas within the budget year is called a virement. The virement of resources within, or between, any of the types of budgets is supported in principle when it will make it more likely that the Council will achieve its service objectives and targets or enhance value for money.
- 3.13. These limitations are:
- The salary budgets (pay, national insurance and pension) represent the Councils approved establishment list. As such the salary budgets cannot be vired to other areas of the budget. A positive salary budget variance may be used to cover the additional temporary staffing costs incurred due to vacant posts.
  - The corporate finance budgets are those budgets that are necessary to the operation of the Council and have limited controllability. Such budgets included with this area are; minimum revenue provision, interest, pension liability and levies. Changes to the corporate budget can only be made by the RFO following consultation with the Head of Paid Service.
  - Not from capital to revenue.
- 3.14. A budget manager may approve a budget virement within and between the budgets they are responsible for providing it is:
- Consistent with increasing, or at least maintaining the achievement of service objectives and compatible with the Council's financial and other relevant strategies.
  - Only a movement of establishment posts to another service as part of a service restructure.
  - Notified to the DRFO.
  - Each virement is over £5,000.
  - Within the following limits if between service budgets:
    - o Revenue to revenue £75k
    - o Revenue to capital £75k
    - o Capital to capital £75k
- 3.15. The CMT may, subject to the same criteria, except for the enhanced limits shown below, approve budget virements between any budgets:
- o Revenue to revenue £250k
  - o Revenue to capital £250k
  - o Capital to capital £250k
- 3.16. Cabinet may approve budget virements of up to:
- o Revenue to revenue £500k
  - o Revenue to capital £500k

- o Capital to capital £500k

- 3.17. In all cases, any previous transfers in the same financial year relating to those budgets shall be aggregated for determining whether the limit has been exceeded. Providing there is no increase in the “budget requirement”, Cabinet can approve the application of reserves to meet additional expenditure in line with the reserves strategy.
- 3.18. In all other cases the approval of the Council will be required.

#### **Price Base Changes**

- 3.19. Inflation will be included, if necessary during the budget process as directed by the RFO.

#### **Capital Programme**

- 3.20. The FGB will review and recommend to CMT those schemes that should be included in the capital programme, the MTFS and be approved by Cabinet.
- 3.21. FGB may recommend changes to existing schemes or the introduction of new schemes during the financial year based on the performance of, or delays incurred within the delivery of the approved capital programme plan. Changes to the schemes in the MTFS will be approved by Cabinet.

### **4. CASH AND CREDIT MANAGEMENT**

#### **Banking**

- 4.1. The RFO is responsible for all Council banking arrangements and shall maintain an account(s) with an appropriate bank(s) as defined in the TMS. All transactions involving income or expenditure shall be dealt with through the Council’s bank account(s).

#### **Income**

- 4.2. All employees receiving money (including cash, cheques, credit card payments etc.) must comply with the relevant procedures issued by the RFO to ensure that the sums are properly recorded, receipted and banked.
- 4.3. No cash payment in excess of £1,000 will be accepted.
- 4.4. The Head of Customer Services will manage the Council Tax and Non-Domestic Rating collection service on behalf of the Council; including the billing and debt recovery procedures.
- 4.5. The DRFO shall manage a sundry debt collection service on behalf of the Council and all sums due must be registered by raising an invoice on the Council’s financial management system.
- 4.6. All budget managers are required to ensure that:
- Invoices and invoice adjustments are raised promptly.
  - Invoice queries are answered promptly.
  - The Sundry debt team are informed of any information that may affect the recovery of any invoiced sums.
  - All debts are collected in a timely fashion.
  - They periodically consider, in liaison with the Sundry debt team, whether there would be a more effective or efficient way of collecting sums due (e.g. cash in advance).

#### **Treasury Management**

- 4.7. All treasury management activities will be undertaken in accordance with the Council’s annual TMS, which includes the policies, objectives, risk management approach, and the prudential, treasury management and commercial investment strategy indicators. The strategy will comply

with the Code of Practice for Treasury Management and the Prudential Code for Capital Finance, both published by the Chartered Institute of Public Finance and Accountancy (CIPFA), and reflect any published Government advice. The execution and administration of treasury management is delegated to the DRFO.

- 4.8. The Council shall have overall responsibility for treasury management and will formally approve the annual TMS and receive an annual and mid-year report on treasury management activities.
- 4.9. The Cabinet will be responsible for the implementation and regular monitoring of treasury management activity. The Treasury & Capital Management Group will include:
  - the Executive and Deputy Leaders and the Executive Councillor responsible for resources. Other members can be co-opted onto the group at the discretion of the Executive Leader.
  - the RFO and the DRFO, and as and when necessary the Managing Director and/or Corporate Director (Services). Other officers can be co-opted onto the group at the discretion of the Managing Director or the RFO.
- 4.10. The Overview and Scrutiny (Financial and Performance) Panel will be responsible for the scrutiny of treasury management.

### **Payments**

- 4.11. All payments made by the Council must be made either:
  - through the Council's purchase ledger system, with payments being made direct to the supplier's bank account wherever this is practicable.
  - by procurement card.
  - by direct debits or standing orders (after agreement from the DRFO).
  - by some other system specifically approved by the DRFO.
- 4.12. In each case complying fully with the relevant procedures for that system (e.g. appropriate authorisation), particularly the requirement to obtain official VAT receipts, as determined by the DRFO. Advice can be sought from the DRFO.

## **5. ACCOUNTING REQUIREMENTS**

### **Best Practice**

- 5.1. The Council will follow the best practice guidance contained in the Accounting Code of Practice and other relevant publications produced by CIPFA in the preparation and maintenance of its accounts.

### **Records**

- 5.2. Each budget manager is responsible for maintaining records of their financial transactions and commitments, that they are in the appropriate financial period and with the appropriate account codes. Each budget manager is responsible for ensuring that the financial management system is used only by authorised individuals and for proper council purposes.

### **Retention of Documents**

- 5.3. Documents required for the verification of accounts, including invoices, will be retained for six years plus current year.

### **Contingent Assets and Liabilities**

- 5.4. Any officer who is aware of a material and outstanding contingent asset or liability shall notify the DRFO, who shall include details in the Council's accounts or in a Letter of Representation to be presented to the Council's external auditors in respect of those accounts.

## **Stock**

- 5.5. The DRFO shall determine, after consultation with the relevant budget manager, when stock accounts shall be maintained. This will normally be where the value of the items are significant or the items are considered to be vulnerable to loss or theft.
- 5.6. In such cases the relevant budget manager shall ensure that a certified stock-take is carried out at the end of March each year, and that records of receipt and issue of all stock are maintained throughout the year in a manner agreed with the DRFO.

## **Insurance**

- 5.7. The Internal Audit Manager shall obtain insurance to protect the Council or minimise its potential losses from risks including those to employees, property, equipment and cash. Any decision not to insure significant risks must be based on a detailed risk assessment and reported to the Executive Councillor for resources.

## **Write-off of Irrecoverable Debts**

- 5.8. The Head of Service where the debt originated or the DRFO is authorised to write-off debt with an individual value up to £5,000. Greater than £5,000 requires consultation with the Executive Councillor for Resources. Appropriate steps must be taken to ensure that the debt is irrecoverable or cannot be recovered without incurring disproportionate costs.

## **Accounts Closure, Accounting Accruals and Estimates**

- 5.9. The AFR will be produced in line with both statutory regulations and relevant Codes of Practice.
- 5.10. The DRFO will ensure that there is appropriate liaison with service teams prior to closure, including the hosting of relevant training and the issue of closure guidance and timetables. The accruals de-minimis limits will be adhered to by all services, and where estimated accruals are to be issued they are to be supported by accurate calculation. Other accounting estimates will be calculated by finance staff in line with professional advice.
- 5.11. Provisions, either for bad debts or other purposes will be calculated in line with the guidelines approved by the DRFO. Earmarked reserves will be operated in line with the reserves strategy.

## **Assets**

- 5.12. An asset is an item of land, building, road or other infrastructure, vehicle or plant, equipment, furniture and fittings or information and communications technology (hardware and software) with a life exceeding one year.
- 5.13. The acquisition and disposal of assets will be completed in accordance with the Disposal and acquisition policy.
- 5.14. The financial thresholds for both disposals and acquisitions are as follows:
- Managing Director (as Head of Paid Service) & Head of Resources (as RFO), following consultation with Executive Councillor for Resources **£0 - £500,000**
  - Treasury and Capital Management Group **£500,000 - £2,000,000**
  - Cabinet **£2,000,000 +**
- 5.15. Each budget manager is responsible for ensuring that the assets relating to their services are properly safeguarded, managed and maintained, and used only to achieve the Council's objectives. This will include establishing and maintaining appropriate security, control systems and records. They will need to consult relevant officers in relation to specialist items and, where vehicles are concerned, the officer holding the Council's operating certificate who has specific statutory responsibilities.

- 5.16. Heads of Service must keep up to date records so a physical verification of all capital assets, and their condition, is possible.
- 5.17. Once the asset is disposed of, the relevant budget manager will inform the DRFO within 10 working days of the disposal of any asset included in the asset register.

### **Capital Expenditure**

- 5.18. The purchase or improvement of any asset will normally be treated as capital expenditure. However, expenditure of less than £10,000 will not normally be treated as capital expenditure unless the DRFO considers it is in the Council's interests to do so.

### **Leases**

- 5.19. Finance and operating leases are to be used only if they are in the Council's financial interest and with the prior formal approval of the DRFO.

### **Valuations**

- 5.20. In order to comply with accounting requirements assets will need to be revalued at regular intervals. A three year "phased" revaluation programme will be followed, other than for:
- those assets that are categorised as "investment" properties (e.g. industrial units), which must be revalued every year, or
  - where, following significant capital investment or disinvestment in an asset within an asset group, whereby the whole asset group will be revalued.
- 5.21. All capital asset revaluations for the AFR will be obtained by the DRFO.

# Code of Procurement

## 1. INTRODUCTION

- 1.1 The Code of Procurement defines the regulatory and legal framework for procurement. It has been adopted in accordance with the requirements of Section 135 (2) of the Local Government Act 1972.
- 1.2 Throughout the Code, reference to Manager shall mean Managing Director, Corporate Director, Head of Service or Budget Manager as appropriate. A Manager shall be responsible for procuring all goods and services that require the quotation or tender procedures as set out in this Code to be followed.
- 1.3 No Manager shall procure any goods or services valued at £5,000 or more unless they have attended training provided by the Procurement Manager and consider themselves to have such detailed knowledge and understanding of this Code and how it shall be applied in respect of the total value of the procurement being considered.
- 1.4 This Code applies to the procurement, commissioning, hire, rental or lease of -
- land and buildings, roads or other infrastructure;
  - vehicles or plant;
  - equipment, furniture and fittings;
  - construction and engineering works;
  - information and communication technology - hardware and software;
  - goods, materials and services;
  - repairs and maintenance;
  - consultants, agents and professional services.
- 1.5 This Code does not apply to purchases made from internal management units.
- 1.6 The Code applies also to the sale of assets and goods by the Council where the appropriate Manager estimates that the assets, goods or services to be sold exceed £1,000. Where the value is estimated to be less than £1,000 then the 'Sale of Equipment' procedures contained within the Inventory procedures shall be followed.
- 1.7 The Council includes the Cabinet, Panels, Committees or other body or person(s) acting in accordance with delegated authority on behalf of the Council.
- 1.8 All procurements or sales made by or on behalf of the Council shall comply with this Code, subject to any overriding requirements of the Council's Rules of Procedure and Code of Financial Management and British or European Union law or regulation.
- 1.9 Throughout the Code, reference to contractor(s) or sub-contractor(s) shall mean any person, company or supplier who has -
- requested to be on an approved or ad-hoc approved list of tenderers;
  - been approached to provide a quotation or tender;
  - provided a quotation or tender; or
  - been awarded a contract in accordance with the provisions of this Code.
- 1.10 The Corporate Director (Services) shall annually review all the financial values contained in the Code to take account of the impact of inflation. The Corporate Director (Services) shall inform all Managers of any amendments to the values prior to the 1st April from which they shall be operative.

## 2. REPORTING AND ADVERTISING

- 2.1 Heads of Service shall provide the following information to the Procurement Manager
- No later than the 1 April each year, details of each contract expected to be advertised in the following year; and an estimate of the total value for each discrete procurement area where the spend is likely to exceed £100,000.
  - new or additional requirements likely to meet or exceed EU thresholds as they arise.
- 2.2 The Public Procurement Regulations 2015 (Statutory Instrument no. 102 2015) requires that contracts above EU threshold are advised in the Official Journal of the European Union and that any contract opportunity above £25,000 is advertised in the Cabinet Office's portal "Contracts Finder". For requirements estimated as above £5,000 Managers shall advertise in the Contracts Register where needed to stimulate competition and obtain best value. There is no requirement to advertise competitions run using frameworks or approved lists.

Media	Threshold		
	Supplies and Services	Works and Concessions	Light Touch Regime Services
Contracts Register	<b>£5,000</b>	<b>£5,000</b>	<b>£5,000</b>
Contracts Finder	£ 25,000	£ 25,000	£25,000
Official Journal of the European Union (OJEU)	<b>£ 164,176</b>	<b>£ 4,104,394</b>	<b>£597,609</b>

(1 January 2016)

## 3. 'BEST VALUE' AND SOURCING POLICY

- 3.1
- The Council seeks 'Best Value' in all procurement activity. 'Best Value' being:
  - The opportunity to obtain leverage (better prices and) for volume.
  - Regulatory compliance.
  - Transparent and efficient procurement processes.
  - Appropriate social, environmental and equality outcomes.
  - Minimum procurement overhead.
- 3.2 Achieving 'Best Value' needs valid competition and valid competition is dependent on the existence of an 'open' market with the selected contractors having the interest, capability and capacity for the work or business being offered. Wherever possible a minimum of three competitive tenders or quotations shall be sought. In selecting contractors to provide a tender or quotation Managers shall ensure that wherever possible -
- the selection process they are using is fair and equitable, and that no favouritism is shown to any one contractor (e.g. the requirement is not an extract of a contractor's product specification).
  - checks are made to ensure that contractors are interested in this type of business;
  - repeat or 'automatic' invitations to the 'same' contractor or group of contractors are avoided, particularly where previously invited to bid and had failed to do so;
  - 'new' contractors are sought and invited to tender or quote;
  - the geographic area of the search for potential contractors is widened; and
  - 'no-bids' are checked for the reasons for a contractor's failure to bid.
- 3.3 Sourcing policy is determined by the needs of 'Best Value' and in order of preference is:
- (a) Adopted catalogues or framework contracts. An adopted catalogue or framework is the preferred contract for the Council's business within a defined category (a type or group of

goods or service). The Procurement Manager shall make available adopted catalogues or framework contracts on the e-marketplace or publish details of the contract or framework in Procurement Protocols & Guidelines. Managers shall ensure that orders for such categories are placed through the e-marketplace using appropriate 'adopted' catalogue or framework contract. The Procurement Manager shall keep under review the continued suitability of any such catalogues, contracts or framework agreements.

(b) Collaborative procurements with other public bodies or authorities.

(c) Council let corporate contracts.

3.4 Some categories are managed corporately by specialist areas. The Procurement Manager shall provide a list of specialist categories and Managers shall ensure all requirements for such categories are referred to the relevant specialist.

## **Market Sounding**

3.5 Market engagement is encouraged to help achieve Best Value though trying to understanding the market, the suppliers, their business models and their costs

3.6 Supplier Meetings/Briefings. To avoid the risk of unfair competitive advantage, any such meeting should be structured as an open event; all questions and answers recorded and with a minimum of 2 officers present. If pre-competition a minimum of 3 suppliers shall be invited and during a competition, all participating contractors shall be invited.

## **4. METHODS OF ORDERING**

4.1 All orders shall be placed through one of the following recognised methods:

- An order raised on the e-marketplace.
- A procurement card order.
- A manual purchase order.
- A purchase order raised on the financial management system.

4.2 Where there is an exception requirement and the relevant Corporate Director or Head of Service considers that the work is of an emergency nature necessary to enable the service to continue and none of the ordering methods are suitable, the relevant Corporate Director or Head of Service shall record the details of the exceptional requirement and the action taken for future audit.

## **5. CONTRACTS REGISTER**

5.1 In compliance with the Local Government Transparency Code 2013, Managers shall keep a record using the Contracts Register, for all tenders and quotes greater than £5,000 (and subsequent contract extensions); of:

- the reasons (if appropriate) for not advertising on the Council's 'Latest Opportunities' internet site;
- all those contractors that were requested to quote or tender;
- the reasons why those particular contractors were selected to quote or tender;
- if applicable, the reasons why less than three contractors were selected to quote or tender;
- if the selected contractor is a Small or Medium Enterprise, voluntary or third sector organisation or charity;
- if the selected contractor is VAT registered;
- contract renewal date (if appropriate);
- summary details of a single tender/quote (if appropriate), and
- file or other reference to the contract and location of the documents and contract.

- 5.2 Any procurement estimated to exceed £75,000, which is not covered by the exceptions in paragraph 6 below, must be referred to the Procurement Manager before the procurement process is commenced. If a Manager does not wish to accept the Procurement Manager's advice on any significant aspect the matter will be determined by the relevant Corporate Director. The discussion will cover:
- Scope and objectives of the procurement;
  - Budget and costing;
  - Tender methods;
  - Product and market information;
  - Timescales; and
  - Deliverables.
- 5.3 Where there is no adopted contract or framework, Managers shall, wherever practicable, seek to maximise contract values with other Managers to secure lower costs. The Council nevertheless wishes to balance the effort of going to the market with the effort and efficiency of the procurement process. Managers after determining the proposed contract's total value shall then follow one of the procurement procedures detailed below. These procedures shall be used in all procurements or sales bar those exceptions at paragraph 6.

	<b>Procedure</b>	<b>Estimated Total Value of Procurement</b>	<b>Requirement</b>
(a)	Estimate	Up to £5,000	At least 1 written estimate or offer (e-marketplace, email, web or paper) shall be sought and recorded.
(b)	Request for Price (Informal Quote)	£5,000 up to £25,000	At least 3 written estimates or offer (e-marketplace, email or headed paperwork) shall be sought.
(c)	Request for Quote (Formal Quote)	£25,000 to £75,000	At least 3 formal quotations or offers shall be invited, unless the Manager has complied in full with paragraph 6 of this Code. The Manager will consider whether the nature of the procurement is such that a full competitive tendering would be likely to be beneficial to the Council by reducing cost (by more than the cost of tendering) or risk.
(d)	Tender	£75,000 to EU Procurement Threshold	Competitive tenders shall be obtained using one of the tendering options in this Code, and a formal written contract prepared in accordance with paragraph 13.2.
(e)	EU tender	The EU Threshold and above	The appropriate EU procurement directive shall be complied with.

- 5.4 Total value is the cost of all elements of the procurement (e.g. installation, testing, training, maintenance, etc). The Manager shall ensure that a procurement is not split or otherwise disaggregated and may choose to competitively tender requirements less than £75,000.
- 5.5 A Manager shall not invite quotations or tenders from any contractor or sub-contractor who has participated in the preparation of documentation or were involved in other preparatory work for the contract, unless they have, in writing, explained to the Monitoring Officer why this does not constitute an unfair competitive advantage or a conflict of interest and obtained agreement, in writing, that the contractor/sub-contractor may compete in the quote/tender process.

## 6. TENDER AND REQUEST FOR QUOTATION PROCEDURES

- 6.1 Exceptions. Nothing in this Code shall require tenders/quotes to be sought: -
- (a) for purchases made from a Public Purchasing Body (ESPO, PRO5, Crown Commercial Service) where:
    - there is a single supplier 'call-off contract' or catalogue created with fixed prices, or
    - the contract is created to our requirements;
  - (b) for purchases through local authority, government body or agency, police, health or other similar public authority, where the procurement rules of that organisation have been approved by the Procurement Manager and the contract is created in co-operation, agreed joint requirements or partnership;
  - (c) for purchases made at public auction.
- 6.2 Provided that a compliant procurement process is underway a contract may be extended to complete procurement and contract negotiations by up to 3 months subject to agreement of the Procurement Manager.
- 6.3 **Single Tenders/Quotes.** All single tenders/quotes shall be reported to and recorded by the Procurement Manager in a register kept for that purpose.
- 6.4 **Head of Service Approval.** A Head of Service can approve a single tender/quote:
- (a) if the Head of Service considers that the work is of an emergency nature or is necessary to enable the service to continue and is reported to the next meeting of Cabinet.
  - (b) for ongoing maintenance of propriety systems provided:
    - there is evidence that it is a propriety system;
    - the initial contract award was compliant with this Code;
    - the renewal is for a period not greater than 4 years (this is the time interval the EU uses to calculate contract value for ongoing contracts);
    - the total ongoing value does not exceed the EU threshold.
  - (c) where a single expression of interest is received for a competition run in accordance with the quote procedures (paragraphs 5.3 (a) & (b)) provided that:
    - a clear description of the requirement has been advertised (paragraph 2.2) for an adequate period;
    - the sole prospective supplier is kept unaware of their status;
    - the process for seeking the quote is compliant.
  - (d) where a new extension is proposed to a contract awarded under quote procedures (paragraphs 5.3 (a) & (b)) provided:
    - the value of the proposed and all previous extensions to the contract are not greater than 10% of the advertised requirement;
    - the extension does not materially change the nature of the contract;
    - the initial contract award was compliant with this Code.
    - the extension is recorded in the Contracts Register.
- 6.5 **Monitoring Officer Approval.** A Head of Service after consulting the Monitoring Officer may obtain a single tender or quotation when:
- (a) Prices are wholly controlled by trade organisations or government order and no reasonably satisfactory alternative is available.

- (b) Work to be executed or goods, services or materials to be supplied consist of repairs to or the supply of parts of existing proprietary machinery, equipment, hardware or plant and the repairs or the supply of parts cannot be carried out practicably by alternative contractors.
- (c) Specialist consultants, agents or professional advisers are required and
  - here is no satisfactory alternative; or
  - evidence indicates that there is likely to be no genuine competition; or
  - it is in the Council's best interest to engage a particular consultant, agent or adviser.
- (d) Products are sold at a fixed price, and market conditions make genuine competition impossible.
- (e) The proposed contract shall form part of a serial programme. The contract terms shall be negotiated with a contractor, using as a basis for negotiation the rates and prices contained in an initial contract that was awarded following a competitive tendering process that complied with this Code. No more than two serial contracts shall be negotiated from an initial contract.
- (d) No satisfactory alternative is available. If the single quote/tender option is used, the Manager shall:
  - seek approval of the Monitoring Officer;
  - retain records that demonstrate that the best price or value for money has been obtained from the negotiations with the contractor.
- (e) With the Monitoring Officer's agreement, considers that it is in the Council's best interest in negotiating a further contract for works, supplies or services of a similar nature with a contractor who is currently undertaking such work and is reported to the next meeting of cabinet

## **7. LIST OF APPROVED TENDERERS**

- 7.1 Tenders shall be invited from at least three contractors selected from an approved list established in accordance with this paragraph of the Code. Vetting is not normally required as the contractor was vetted to join the list.
- 7.2 The Council uses 2 types of list of approved contractors:
  - (a) Third party vetted lists of contractors that are compiled and maintained by an external organisation. Only external organisations approved by the Procurement Manager, after consultation with other relevant Manager(s) shall be adopted. The Procurement Manager shall ensure that the external organisation and approved list of contractors is detailed in Procurement Protocols & Guidelines.
  - (b) Ad-hoc list of approved tenderers. If a Manager believes that the approved list of tenders does not allow him to obtain sufficient competition for 'Best Value', the Manager shall write to the Procurement Manager seeking approval to source additional contractors or create an ad-hoc list of approved tenderers.
- 7.3 Subject to approval as required in paragraph 7.2(b) the Manager shall:
  - issue a public notice inviting applications for inclusion on a specific approved list for the supply of goods, services or materials.
  - vet (as detailed at paragraph 9.1) all contractors replying to the public notice or who have requested within the previous 12 months to be considered for work of a similar nature;

- only include contractors satisfactorily completing the checks;
- tell all potential suppliers how the approved list operates
- ensure the ad-hoc list shall only be used for seeking tenders for the supply of goods, services or materials specifically detailed within the original public notice;

7.4 The Procurement Manager in conjunction with the relevant Managers shall review the continued suitability of any List of Approved Tenderers periodically and at least prior to the third anniversary of its initial or further adoption.

## **8. FRAMEWORKS**

8.1 All contractors on the framework (or lot if split into lots) shall be invited to submit a tender or quotation unless:

- the framework explicitly permits direct award;
- the proposed award is less than the tender threshold (£75,000); and
- the Head of Service can show both objective reasons for the selection of a supplier and evidence of best value.

8.2 No public notice is required and general Terms & Conditions are set in the original framework contract but additional Terms & Conditions specific to the requirement may be permitted. Vetting is not normally required as the contractor was vetted as part of the original framework competition.

## **9. COMPETITION**

### **9.1 Shortlisting and Restricted Tenders**

- Restricted (shortlisting) tenders are not permitted for competitions below the EU threshold.
- Where allowed, the Manager shall undertake sufficient vetting to ensure that all contractors:
  - comply with minimum standards of Insurance;
  - have the necessary Health & Safety policy and performance and (where applicable) membership of the Contractor's Health and Safety Scheme or equivalent health and safety standard;
  - are financially viable based on a risk based assessment;
  - have an appropriate environmental policy;
  - comply with equalities legislation and policy; and
  - possess the experience and capacity required.
- The Procurement Manager shall provide an appropriate questionnaire for the purpose of vetting contractors.
- Managers wishing to have a Pre-Qualification Questionnaire returned in electronic format (eg: Excel) must tell bidding suppliers to use the designated email address "procsupport@huntingdonshire.gov.uk" and inform the Procurement Manager of the closing date. The Procurement Manager shall forward the Pre-Qualification Questionnaires to the Manager after the closing date.

### **9.2 Open Tenders/Quotes**

- Provided the Manager complies with paragraph 2.2 and is satisfied that Expressions of Interest received represent contractors with genuine interest and capacity, then no further public notice is required. Otherwise public notice may be given in one or more newspapers and/or in an appropriate trade journal. The notice shall state the nature and purpose of the

contract, where further information and documentation can be obtained, and state the closing date for the process.

- (b) An Invitation to Tender (ITT) or Request to Quote (RFQ) shall be sent to all contractors expressing an interest. ITTs and RFQs may include an appropriate suitability questionnaire. The Procurement Manager shall provide a suitable questionnaire.

### **9.3 Invitations to Tenders (ITT) and Requests for Quotations (RFQ)**

Managers shall ensure that all ITTs and RFQs include;

- (a) approved contract terms in accordance with paragraph 13.2 of this Code;
- (b) a clear statement that explains if the bid is to be evaluated on the basis of the most economically advantageous tender (best value).

### **9.4 Evaluation Criteria**

Except where the Cabinet decides otherwise, all formal quotations or tenders that are being sought shall:

- (a) be based on a definite written specification, which shall include consideration (where relevant to the requirement) of:
  - environmental performance including low energy and water consumption and the elimination of substances hazardous to health and the environment.
  - delivery of social benefit (for services only)
  - inclusion of Small & Medium sized Enterprises
- (b) include award criteria,
- (c) include specific weightings applied to individual award criteria, and
- (d) if appropriate, include a requirement for a performance bond and liquidated damages

### **9.5 Non-Traditional Procurement**

If a Manager believes that by following one of the procurement procedures detailed in paragraph 9 above that the procurement process will not provide him with the most appropriate method of delivery, the most competitive prices, allow for continuous improvements in delivery, or stifle innovation, then they may suggest alternative procurement strategies.

The Manager shall produce in accordance with guidance issued by the Procurement Manager and prior to proceeding with the procurement, a written acquisition strategy that shall be approved by the Monitoring Officer and the Cabinet.

## **10. SUB-CONTRACTS AND NOMINATED SUPPLIERS**

- 10.1 Quotations or tenders for sub-contracts to be performed or for goods, services or materials to be supplied by nominated sub-contractors shall be invited in accordance with this Code.
- 10.2 The relevant Manager is authorised to nominate to a main contractor a sub-contractor whose quotation or tender has been obtained in full accordance with this Code.

## **11. RECEIPT AND OPENING OF TENDERS AND QUOTATIONS**

- 11.1 Contractors shall be notified that tenders or formal quotations are invited in accordance with this

Code. No tender or formal quotation will be considered unless -

- (a) it has been received via the e-marketplace 'sealed quote' facility; or
- (b) it is contained in a plain envelope/packet which shall be securely sealed and shall bear the word "Tender" or "Quotation", the Unique Reference Number (URN) from the Contracts Register; and the envelope shall not bear any distinguishing matter or mark intended to indicate the identity of the sender. Such envelope shall be addressed
  - impersonally to the Legal Services Officer if it contains a "Tender", or
  - the appropriate Manager if it contains a "Quotation"; or
- (c) RFQs (Formal Quotations) may be sent electronically to a specific e-mail address, which the appropriate Manager shall obtain from the IMD Service Manager. The IMD Service Manager shall ensure that the e-mail address is secure.

11.2 All Officers shall comply with the procedure note 'Procedure for the Receipt of Tenders and Formal Quotations' which can be found on the Procurement internet pages.

11.3 All tenders or quotations upon opening shall be recorded in writing on either a tender or quotation opening record unless the Contracts Register is being completed contemporaneously. The format of the opening record shall have been previously agreed with the Monitoring Officer and Legal Services Officer.

11.4 Any tenders or quotations received after the specified time may in exceptional circumstances be accepted by Legal Services Officer, otherwise they shall be returned promptly to the contractor by the Legal Services Officer or his nominated officer in respect of tenders, or by the appropriate Manager or his nominated officer in respect of a formal quotation.

11.5 Late tenders shall be rejected once any other tender/quotation has been opened. The tender or quotation may be opened to ascertain the name of the contractor but no details of the tender or quotation shall be disclosed.

## **12. ACCEPTANCE OF TENDERS AND QUOTATIONS**

12.1 The appropriate Manager shall evaluate all the tenders or quotations received in accordance with the award criteria set out in the bid documentation and shall accept, subject to the provisos set out in this paragraph, the most economically advantageous tender or quotation, as evaluated against the award criteria.

12.2 Tenders or quotations exceeding the approved estimate may only be accepted once approval to further expenditure is obtained.

12.3 If the most economically advantageous quotation exceeds £75,000 but -

- is within 15% of the original estimate and budget, the appropriate Head of Service may accept the quotation without seeking further competition; or
- is in excess of 15% of the original estimate then the Head of Service shall consult the Procurement Manager and obtain the approval of the Monitoring Officer that the quotation can be accepted otherwise a competitive tender exercise in accordance with paragraph 9.1 above shall be carried out.

12.4 A tender or quotation shall not be accepted -

- (a) where payment is to be made by the Council and it is not the most economically advantageous tender or quotation in accordance with the award criteria set out in the tender or quotation documentation; or

- (b) if payment is to be received by the Council and the tender or quotation is not the highest price or value;
- (c) unless –
  - the Cabinet have considered a written report from the appropriate Head of Service/Service Manager, or
  - in cases of urgency, the Monitoring Officer has consulted and obtained the approval of the relevant executive councillor. Tenders or quotations accepted in this way shall be reported by the appropriate Manager to the next meeting of the Cabinet.

## **12.6 Arithmetical Errors and Post-Tender Negotiations**

- (a) Contractors can alter their tenders or quotations after the date specified for their receipt but before the acceptance of the tender or quotation, where examination of the tender or quotation documents reveals arithmetical errors or discrepancies which affect the tender or quotation figure. The contractor shall be given details of all such errors or discrepancies and afforded an opportunity of confirming, amending or withdrawing his offer.
- (b) Post-tender negotiations shall not be used to degrade the original specification unless:
  - the capital or revenue budget is exceeded; or
  - other special circumstances exist;
    - in which case the Monitoring Officer and Procurement Manager shall decide which of those contractors who originally submitted a tender or quotation shall be given the opportunity to submit a further bid based upon a degraded specification. This decision shall be recorded in writing.
- (c) In evaluating tenders, the appropriate Manager may invite one or more contractors who have submitted a tender to submit a revised offer following post-tender negotiations.
- (d) All post-tender negotiations shall:
  - only be undertaken where permitted by law and where the appropriate Manager and Monitoring Officer and Legal Services Officer consider additional financial or other benefits may be obtained which over the period of the contract shall exceed the cost of the post-tender negotiation process;
  - be conducted by a team of officers approved in writing by the Monitoring Officer and Legal Services Officer;
  - be conducted in accordance with guidance issued by the Legal Services Officer; and
  - not disclose commercially sensitive information supplied by other bidders for the contract.
- (e) The appropriate Manager shall ensure that all post-tender negotiation meetings are properly minuted with all savings and benefits offered clearly costed. Following negotiations but before the letting of the contract, amendments to the original tender submitted shall be put in writing by the contractor(s) and shall be signed by him.

## **13. TERMS OF BUSINESS AND THE FORM OF CONTRACTS**

- 13.1 All orders placed by the Council shall be on the Council's Terms and Conditions (T&Cs). Managers shall not use Contractor's documentation to order, acknowledge, instruct to proceed or make any other commitment where the documentation makes any reference to the Contractor's T&Cs. Where a contractor formally insists on trading on T&Cs other than the Council's T&Cs, the

Procurement Manager shall be informed, except for -

- Any contract where the estimated total value is likely to exceed £75,000, where paragraph 13.2 shall apply.
- Any framework or contract formally adopted by the Council.
- Purchasing Agency (e.g. ESPO, Crown Commercial Service) arranged contracts and orders.
- Orders of a total value of less than £ 25,000 where the goods or service are purchased on a 'retail' basis on terms available to the general public.
- Orders for software where the licence is for 'standard' product but not where customisation, development or on-site service is required for the 'standard' product.

- 13.2 Every contract that exceeds £25,000 shall use the Council's Standard Terms and Conditions. If the contract value is greater than £75,000; or where significant risk to performance or delivery is identified; or if a specialist category (eg: works, IT, professional services, concessions), then the contract shall be in writing in a form approved by the Legal Services Officer. Managers shall ensure that advice of the Legal Services Officer is sought at a stage as early as practicable (normally before the issue of an Invitation to Tender).
- 13.3 In the case of any contract likely to exceed £75,000 for the execution of works or for the supply of goods, services or materials, the Manager after consulting with the Procurement Manager and the Monitoring Officer shall consider whether the Council should require security for its due performance and shall either certify that no such security is necessary or shall specify in the specification of tender the nature and amount of the security to be given. In the latter event, the Council shall require and take a bond or other sufficient security for the due performance of the contract.
- 13.4 Managers shall produce the final version of all contracts in 2 copies. Where the total value of a contract exceeds £75,000 both copies shall be presented to the Head of Resources for signature. Once signed by the contractor, the signed contract, all original documents, including specifications, drawings, tender documents and correspondence relating to shall be forwarded by the Legal Services Officer. Where the total value of the contract is less than £75,000 the relevant Manager shall make arrangements for the retention of all the original documentation.
- 13.5 Managers shall maintain a record (in the form detailed in the Procurement Protocols & Guidance) for their area of each contract or agreement (both written and verbal agreements).
- 13.6 Managers shall include the specific T&Cs listed in the Procurement Protocols & Guidance in all contracts. Where a Manager considers a term or condition inappropriate they shall seek advice of the Legal Services Officer on the modification or deletion of the term or condition.

## **14. LETTERS OF INTENT**

- 14.1 Letters of intent provide a contractor with the authority to proceed prior to the award of a contract. However, letters of intent have two main disadvantages:-
- (a) if the contract is not awarded the contractor is entitled to payment regardless as to whether the work was actually needed;
  - (b) the Council's negotiating position is weakened as the contractor may believe actual award of contract is a formality and therefore, the contractor may refuse to accept conditions that are seen as disadvantageous.
- 14.2 Managers shall ensure that:-
- (a) all letters of intent are in a form approved by the Legal Services Officer; and

- (b) all letters of intent are signed by the appropriate Budget Manger with sufficient authority for either the value of the intended contract or the estimated value of any 'extension' period defined in the letter of intent if below £75,000, otherwise by the Head of Resources.

## **15. POST-COMPETITION DEBRIEFS**

- 15.1 For all contracts greater than £25,000, Managers shall maintain records of selection and evaluation scoring and where requested by participating suppliers, provide a suitable post-tender debrief in writing. For contracts greater than £75,000, unsuccessful tenderers shall be advised in writing of the winning supplier, the value of the contract awarded and the strengths and weaknesses of their tender and the advice of the Procurement Manager shall be sought on the format and scope of the debrief.

## **16. PUBLISHING CONTRACT AWARDS**

- 16.1 Contract Award Notices shall be published within 90 days of contract award in the appropriate online system:
- Contracts Register if greater than £5,000, and.
  - Contracts Finder if greater than £25,000 (including awards under mini-competition using a framework) or if advertised in Contracts Finder, and
  - The Official Journal of the European Union if greater than the promulgated EU threshold.

## **17. LOCAL GOVERNMENT ACT – COMMUNITY RIGHT TO CHALLENGE**

The Local Government Act permits relevant bodies (charities, community bodies, town & parish councils and staff) to submit Expressions of Interest to provide Council services. The Procurement Manager shall maintain and publish a timetable for the submission of Expressions of Interest. All Expressions of Interest received from relevant bodies should be forwarded to the Policy, Performance and Transformation Manager (Scrutiny).

## **18. RETENTION OF DOCUMENTS**

- 18.1 Managers shall ensure that every contract or quotation is assigned the Unique Reference Number (URN) from the Contract Register, which is to be used in all correspondence. Any Division or reference may be included in addition to the URN shall comprise abbreviation for the Division and year. Formal amendments to a contract or order should also be given unique numbers showing the order in which the amendments were made.
- 18.2 Documentation retention periods are dictated by the Statute of Limitations and (where applicable) EU requirements. The following rules apply:-
- (a) retention for 12 years from the date of completion of the contract for contracts made under deed;
- (b) retention for 6 years from the date of completion of the contract:-
- Contract Documents
  - Hire/Rental Agreements
  - Successful Tenders
  - Summary of Tender Opening
  - Disposal Board papers

- All selection and evaluation scoring and reports
- Goods Received Notes
- HM Customs and Excise Import documentation
- Invitations to Tender/Quotation Requests
- Maintenance/Software licence agreements
- Specifications
- Successful Quotations
- Suppliers' Advice Notes;

(c) retention for 3 years after the last entry:-

- Stock and Purchase Record Cards or Registers

(d) retention for 2 years after the financial year to which the document relates:-

- Unsuccessful Quotations.
- Unsuccessful Tenders.

## **19. FREEDOM OF INFORMATION ACT 2000 (FOIA)**

Managers shall ensure that the handling of requests for procurement information complies with the detailed guidance published as Procurement Protocols & Procedures and the general FOIA guidance published by the Council's Freedom of Information Officer.

## **20. CONFLICTS OF INTEREST**

20.1 Where a potential conflict is declared by an officer or otherwise recognised, the HoS shall ensure the relevant company and businesses areas are identified. Other business areas are exempt from the procedure.

20.2 The following procedure is applied according to value:

(a) Low value (less than £75k)

- HoS shall arrange for specifications/evaluation criteria written by the affected officer to be independently vetted;
- HoS shall appoint 2 independent officers to evaluations were the relevant company participates; and
- HoS shall ensure independent vetting of evaluations were the relevant company becomes the preferred bidder.

(b) High Value (greater than £75k). Where the relevant company bids or is considered likely to bid the HoS shall ensure participation by the affected officer is limited to providing specialist advice.

20.3 If a conflict of interest becomes apparent once a procurement is underway but before contract award the HoS shall seek the advice of the Procurement Manager and Legal Services Officer on how to proceed. If discovered after contract award, the HoS shall refer the matter to the Monitoring Officer.

## **21. CONSULTANTS**

21.1 It shall be a condition of the engagement of any consultant, agent or professional adviser who is to be responsible to the Council for the management or supervision of a contract on its behalf, that in relation to that contract he shall -

- comply with this Code as though he were an employee of the Council;
- at any time during the carrying out of the contract produce to the appropriate Manager, on request, all the records maintained by him in relation to the contract; and

- on completion of the contract transmit all records that he has produced or received that relate to the contract to the appropriate Manager.
- that the terms and conditions of their contract indemnifies the Council against any costs arising from the consultant being classified an 'employee' under Inland Revenue rules.

21.2 The Manager responsible for appointing any consultant, agent or professional adviser under paragraph 21.1 shall provide them with a copy of this Code.

## **22. PROCUREMENT TRAINING**

22.1 The Procurement Manger shall create, maintain and arrange the delivery of training for Officers undertaking procurement duties.

22.2 Managers shall ensure that all Officers routinely undertaking purchasing or procurement duties where the gross value of the procurement is £5,000 or more shall have undertaken appropriate training.

# Directors and Corporate

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Democratic &amp; Elections</b>				
<b>CD90</b>	Committee Management	<b>231</b>	Postage	18,500.00
		<b>636</b>	Travel Expenses	200.00
		<b>710</b>	Catering	2,500.00
		<b>754</b>	Corporate Subscriptions	19,500.00
		<b>P01</b>	Salary Gross Pay	107,373.00
		<b>P15</b>	National Insurance	10,453.00
		<b>P16</b>	Pensions	19,115.00
		<b>P41</b>	Mileage Allowance	100.00
		<b>S04</b>	Printing (Internal)	5,900.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	500.00
		<b>S27</b>	Pool Car	300.00
		<b>B31</b>	Charge To Parish/Town Council	(2,000.00)
				<b>182,441.00</b>
<b>CE86</b>	District Elections	<b>220</b>	Printing (External)	11,000.00
		<b>231</b>	Postage	1,500.00
		<b>411</b>	Hire Of Rooms	7,000.00
		<b>P01</b>	Salary Gross Pay	37,385.00
		<b>S04</b>	Printing (Internal)	400.00
				<b>57,285.00</b>
<b>CE90</b>	Electoral Registration	<b>231</b>	Postage	96,000.00
		<b>255</b>	Advertising/Promoting Services	2,000.00
		<b>P01</b>	Salary Gross Pay	74,107.00
		<b>P15</b>	National Insurance	5,752.00
		<b>P16</b>	Pensions	13,192.00
		<b>S04</b>	Printing (Internal)	17,000.00
		<b>P48</b>	Electoral Registration Fees	10,000.00
		<b>733</b>	Management Charge	6,000.00
				<b>224,051.00</b>
<b>GL10</b>	Local Land Charges Register	<b>A02</b>	Charges (Income)	(52,000.00)
				<b>(52,000.00)</b>
<b>GL12</b>	Land Enquiry Con 29 Restricted	<b>A02</b>	Charges (Income)	(1,000.00)
		<b>A44</b>	Hdc Payments	(10,000.00)
				<b>(11,000.00)</b>
<b>GL14</b>	Land Enquiry Con 29 Full	<b>295</b>	Other Office Expenses	60,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>723</b>	Enquiries	10,000.00
		<b>A02</b>	Charges (Income)	(200,000.00)
				<b>(130,000.00)</b>
<b>GL90</b>	Land Charges Management	<b>754</b>	Corporate Subscriptions	115.00
		<b>P01</b>	Salary Gross Pay	38,868.00
		<b>P15</b>	National Insurance	3,462.00
		<b>P16</b>	Pensions	6,920.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	300.00
		<b>260</b>	Ins (Service Related)	7,515.00
				<b>57,180.00</b>
<b>CF01</b>	Civic Expenses Allowance	<b>710</b>	Catering	500.00
		<b>814</b>	Support of external Entity	3,000.00
				<b>3,500.00</b>
<b>CF02</b>	Civic Allowances & Support	<b>710</b>	Catering	500.00
		<b>800</b>	Grants (Paid Out)	2,000.00
		<b>N02</b>	Chairmans Allowance	4,500.00
		<b>N03</b>	Vice Chairmans Allowance	600.00
		<b>N15</b>	National Insurance - Councillo	230.00
				<b>7,830.00</b>
<b>CG03</b>	Member Allowances & Support	<b>562</b>	Paper	200.00
		<b>636</b>	Travel Expenses	900.00
		<b>710</b>	Catering	450.00
		<b>748</b>	Registration Fee	2,500.00
		<b>P41</b>	Mileage Allowance	50.00
		<b>S04</b>	Printing (Internal)	50.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	50.00
		<b>N01</b>	Basic Allowance	220,220.00
		<b>N15</b>	National Insurance - Councillo	8,000.00
		<b>N41</b>	Mileage Allowance	9,000.00
		<b>N06</b>	Special Duty Allowance	150,725.00
		<b>N45</b>	Telephone Allowances	2,500.00
				394,645.00
			<b>Democratic &amp; Elections Total</b>	<b>733,932.00</b>
<b>Corporate Team</b>				
<b>CH02</b>	Corporate Team	<b>110</b>	Apprentiships	20,000.00
		<b>225</b>	Stationery	22,184.00
		<b>231</b>	Postage	1,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>250</b>	Books & Publications	500.00
		<b>636</b>	Travel Expenses	300.00
		<b>710</b>	Catering	300.00
		<b>754</b>	Corporate Subscriptions	500.00
		<b>799</b>	Other Services	16,000.00
		<b>P01</b>	Salary Gross Pay	304,807.00
		<b>P15</b>	National Insurance	29,964.00
		<b>P16</b>	Pensions	54,262.00
		<b>P41</b>	Mileage Allowance	1,500.00
		<b>S04</b>	Printing (Internal)	1,600.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	1,500.00
				<b>454,417.00</b>
<b>MH07</b>	HR and Payroll Services	<b>130</b>	Training	113,459.00
		<b>734</b>	Medical Fees	25,000.00
		<b>P15</b>	National Insurance	3,030.00
		<b>S04</b>	Printing (Internal)	2,400.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	500.00
		<b>779</b>	Client contracts	492,000.00
		<b>144</b>	Childcare Admin Vouchers	2,400.00
				<b>638,789.00</b>
<b>CJ10</b>	Communications & Information	<b>511</b>	Equipment Maintenance	2,000.00
		<b>730</b>	Licences	1,500.00
		<b>739</b>	Photographic Services	1,000.00
				<b>4,500.00</b>
			<b>Corporate Team Total</b>	<b>1,097,706.00</b>
<b>Directors</b>				
<b>CH20</b>	Corporate Director (Services)	<b>137</b>	Conferences	2,000.00
		<b>P01</b>	Salary Gross Pay	77,770.00
		<b>P15</b>	National Insurance	9,613.00
		<b>P16</b>	Pensions	13,844.00
		<b>P41</b>	Mileage Allowance	500.00
				<b>103,727.00</b>
<b>CH21</b>	Corporate Director (Delivery)	<b>137</b>	Conferences	2,000.00
		<b>P01</b>	Salary Gross Pay	77,770.00
		<b>P15</b>	National Insurance	9,613.00
		<b>P16</b>	Pensions	13,844.00
		<b>P41</b>	Mileage Allowance	800.00
				<b>104,027.00</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>CH01</b>	Managing Directors Team	<b>137</b>	Conferences	600.00
		<b>411</b>	Hire Of Rooms	200.00
		<b>636</b>	Travel Expenses	240.00
		<b>711</b>	Consultants	3,000.00
		<b>P01</b>	Salary Gross Pay	197,488.00
		<b>P15</b>	National Insurance	22,778.00
		<b>P16</b>	Pensions	35,155.00
		<b>P41</b>	Mileage Allowance	800.00
		<b>S04</b>	Printing (Internal)	40.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	100.00
		<b>807</b>	Hospitality	700.00
				<b>261,101.00</b>
			<b>Directors Total</b>	<b>468,855.00</b>
<b>Directors and Corporate Total Budget for 2016/17</b>				<b>2,300,493.00</b>

# Resources

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Audit &amp; Risk Management</b>				
<b>FR01</b>	Risk Management	<b>S04</b>	Printing (Internal)	100.00
				<b>100.00</b>
<b>FR02</b>	Insurance Administration	<b>711</b>	Consultants	4,000.00
				<b>4,000.00</b>
<b>MU75</b>	Audit	<b>100</b>	Hired Staff	19,300.00
		<b>250</b>	Books & Publications	470.00
		<b>636</b>	Travel Expenses	400.00
		<b>701</b>	Audit Fees	25,000.00
		<b>754</b>	Corporate Subscriptions	3,000.00
		<b>P01</b>	Salary Gross Pay	135,658.00
		<b>P15</b>	National Insurance	12,379.00
		<b>P16</b>	Pensions	24,151.00
		<b>P41</b>	Mileage Allowance	500.00
		<b>S04</b>	Printing (Internal)	250.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	400.00
		<b>S27</b>	Pool Car	100.00
				<b>221,608.00</b>
			<b>Audit &amp; Risk Management Total</b>	<b>225,708.00</b>
<b>Commercial Estates</b>				
<b>QC01</b>	Commercial Properties	<b>303</b>	Building Mtce	12,478.00
		<b>A04</b>	Costs Recovered	(5,000.00)
		<b>A15</b>	Rent	(230,300.00)
		<b>Y59</b>	V A T P E Irrecoverable	5,500.00
				<b>(217,322.00)</b>
<b>QD01</b>	Industrial Properties	<b>260</b>	Ins (Service Related)	31,513.83
		<b>303</b>	Building Mtce	4,000.00
		<b>410</b>	Rent	120,000.00
		<b>420</b>	Electricity	1,500.00
		<b>430</b>	N N D R	15,606.00
		<b>711</b>	Consultants	5,000.00
		<b>A04</b>	Costs Recovered	(5,000.00)
		<b>A15</b>	Rent	(554,100.00)
		<b>A19</b>	Rent - Land	(176,600.00)
		<b>A60</b>	Insurance Premiums Recovered	(31,513.83)

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>Y59</b>	V A T P E Irrecoverable	13,000.00
				<b>(576,594.00)</b>
<b>QD03</b>	St Ives Enterprise Centre	<b>303</b>	Building Mtce	2,000.00
		<b>420</b>	Electricity	3,000.00
		<b>432</b>	Water & Sewerage	200.00
		<b>440</b>	Building Cleaning	1,230.00
		<b>805</b>	Profit Share Payable	4,000.00
		<b>A15</b>	Rent	(57,000.00)
		<b>A24</b>	Service Charge	(6,532.00)
				<b>(53,102.00)</b>
<b>QE90</b>	Property Development And Mgt	<b>754</b>	Corporate Subscriptions	2,000.00
		<b>P01</b>	Salary Gross Pay	82,711.00
		<b>P15</b>	National Insurance	9,176.00
		<b>P16</b>	Pensions	14,724.00
		<b>S27</b>	Pool Car	300.00
				<b>108,911.00</b>
<b>QD04</b>	Commercial Investment Strategy	<b>733</b>	Management Charge	144,000.00
		<b>A15</b>	Rent	(875,000.00)
		<b>796</b>	Minimum Revenue Provision	885,000.00
				<b>154,000.00</b>
<b>QF02</b>	Miscellaneous Properties	<b>303</b>	Building Mtce	4,000.00
		<b>420</b>	Electricity	500.00
		<b>A04</b>	Costs Recovered	(1,000.00)
		<b>A15</b>	Rent	(14,200.00)
		<b>A19</b>	Rent - Land	(23,000.00)
		<b>Y59</b>	V A T P E Irrecoverable	2,000.00
		<b>A15</b>	Rent	(890,250.00)
		<b>A24</b>	Service Charge	(50,700.00)
				<b>(972,650.00)</b>
			<b>Commercial Estates Total</b>	<b>(1,556,757.00)</b>
<b>Corporate Finance</b>				
<b>CH08</b>	Corporate Finance (CM)	<b>701</b>	Audit Fees	72,000.00
		<b>704</b>	Bank Charges	100,000.00
		<b>A04</b>	Costs Recovered	(10,000.00)
		<b>711</b>	Consultants	11,500.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P16</b>	Pensions	1,510,000.00
		<b>Y59</b>	V A T P E Irrecoverable	1,700.00
				<b>1,685,200.00</b>
<b>CH09</b>	Non Distributed Costs	<b>150</b>	Pension Increase Act Payments	195,000.00
		<b>151</b>	Pension Early Retirements	12,000.00
				<b>207,000.00</b>
<b>FA01</b>	Corporate Finance (CM)	<b>806</b>	Apprentice Levy	73,855.00
	Corporate Finance (Non CM)	<b>260</b>	Ins (Service Related)	580.00
		<b>702</b>	Cash Collection	3,600.00
		<b>796</b>	Minimum Revenue Provision	1,635,000.00
		<b>A95</b>	Interest Earned	(2,000.00)
		<b>Y60</b>	Bad Debts Provision	35,000.00
				<b>1,746,035.00</b>
<b>FA07</b>	Short Term Investments	<b>A95</b>	Interest Earned	(30,000.00)
<b>FA10</b>	Loans To Parishes/Clubs	<b>A95</b>	Interest Earned	(3,000.00)
<b>FA11</b>	Loans To Staff	<b>P75</b>	Car Loan Interest Repaid	(3,715.00)
<b>FA15</b>	Loans To Local Organisations	<b>A95</b>	Interest Earned	(38,000.00)
<b>FA16</b>	Loans To Rsls	<b>A95</b>	Interest Earned	(129,000.00)
<b>FA50</b>	Loans From Pwlb	<b>007</b>	Interest Paid	565,000.00
<b>FA53</b>	Temporary Loans	<b>007</b>	Interest Paid	25,000.00
				<b>386,285.00</b>
<b>GV01</b>	Sawtry	<b>861</b>	Levies	4,346.00
<b>GV02</b>	Alconbury & Ellington	<b>861</b>	Levies	58,353.00
<b>GV03</b>	Benwick	<b>861</b>	Levies	1,958.00
<b>GV04</b>	Connington & Holme	<b>861</b>	Levies	3,565.00
<b>GV05</b>	Middle Level	<b>861</b>	Levies	204,913.50
<b>GV06</b>	Holmewood & Stilton	<b>861</b>	Levies	1,887.15
<b>GV08</b>	Ramsey 1st	<b>861</b>	Levies	4,377.00
<b>GV10</b>	Ramsey 4th	<b>861</b>	Levies	11,147.00
<b>GV11</b>	Ramsey Internal	<b>861</b>	Levies	23,077.03
<b>GV12</b>	Ramsey, Upwood & Raveley	<b>861</b>	Levies	18,741.00
<b>GV13</b>	Warboys & Somersham	<b>861</b>	Levies	13,844.00
<b>GV14</b>	Whittlesey & District Internal	<b>861</b>	Levies	15,743.64
<b>GV16</b>	Sutton & Mepal	<b>861</b>	Levies	16,372.00
<b>GV17</b>	Woodwalton	<b>861</b>	Levies	556.08
<b>GV18</b>	Bluntisham	<b>861</b>	Levies	10,475.00
				<b>389,355.40</b>
<b>XJ01</b>	Insurance Vehicles & Plant	<b>610</b>	Vehicle Insurance	83,618.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>XJ02</b>	Ins Employees Public Liability	<b>160</b>	Insurance Public Liability	167,764.00
		<b>162</b>	Insurance Employers	45,408.00
		<b>166</b>	Insurance Fidelity Guarantee	4,761.00
		<b>167</b>	Insurance Libel	1,478.00
		<b>168</b>	Insurance Officials Indemnity	7,288.00
<b>XJ07</b>	Insurance Buildings	<b>414</b>	Building Insurance	55,247.00
<b>XJ17</b>	Insurance Misc	<b>260</b>	Ins (Service Related)	5,000.00
<b>XJ08</b>	Insurance Engineering	<b>260</b>	Ins (Service Related)	14,432.00
		<b>510</b>	Equipment Ins/All Risks	437.00
				<b>385,433.00</b>
			<b>Corporate Finance Total</b>	<b>4,799,308.40</b>
<b>Finance</b>				
<b>MU76</b>	Finance	<b>206</b>	Software	74,567.00
		<b>231</b>	Postage	2,700.00
		<b>257</b>	Advertising - Statutory Notice	300.00
		<b>636</b>	Travel Expenses	1,000.00
		<b>711</b>	Consultants	12,000.00
		<b>723</b>	Enquiries	100.00
		<b>754</b>	Corporate Subscriptions	16,300.00
		<b>P01</b>	Salary Gross Pay	429,770.27
		<b>P12</b>	Honorarium	2,500.00
		<b>P15</b>	National Insurance	40,992.00
		<b>P16</b>	Pensions	76,954.00
		<b>S04</b>	Printing (Internal)	900.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	750.00
		<b>S27</b>	Pool Car	100.00
			<b>Finance Total</b>	<b>658,933.27</b>
<b>Head of Service</b>				
<b>CH22</b>	Head Of Resources	<b>755</b>	Professional Subscriptions	350.00
		<b>P01</b>	Salary Gross Pay	59,590.00
		<b>P12</b>	Honorarium	7,500.00
		<b>P15</b>	National Insurance	8,139.00
		<b>P16</b>	Pensions	11,943.00
		<b>P41</b>	Mileage Allowance	500.00
			<b>Head of Service Total</b>	<b>88,022.00</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Legal</b>				
<b>MU61</b>	Legal	<b>729</b>	Legal Fees	5,000.00
		<b>779</b>	Charge for Shared Service	206,838.00
				<b>211,838.00</b>
<b>MU73</b>	Procurement	<b>P01</b>	Salary Gross Pay	49,844.00
		<b>P15</b>	National Insurance	5,128.00
		<b>P16</b>	Pensions	8,059.00
		<b>S04</b>	Printing (Internal)	1,000.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	100.00
		<b>S27</b>	Pool Car	300.00
				<b>64,431.00</b>
			<b>Legal Total</b>	<b>276,269.00</b>
<b>Head of Resources Total Budget for 2016/17</b>				<b>4,491,483.67</b>

# Customer Service

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Housing Benefits</b>				
<b>FB05</b>	Council Tax Support	<b>A02</b>	Charges (Income)	(1,000.00)
		<b>B55</b>	Benefit Administration Subsidy	(121,950.00)
				<b>(122,950.00)</b>
<b>HB01</b>	Rent Allowance National Scheme	<b>821</b>	Rent Allowances	35,750,000.00
		<b>A04</b>	Costs Recovered	(1,005,000.00)
		<b>B56</b>	Rent Allowance Subsidy	(35,100,000.00)
				<b>(355,000.00)</b>
<b>HB02</b>	Rent Allowance Local Scheme	<b>821</b>	Rent Allowances	65,000.00
		<b>B56</b>	Rent Allowance Subsidy	(48,750.00)
				<b>16,250.00</b>
<b>HB05</b>	Rent Rebates Non-Hra National	<b>824</b>	Temp Accom 100% Subsidy	165,000.00
		<b>B57</b>	Temp Accommodation Subsidy	(85,000.00)
				<b>80,000.00</b>
<b>HB82</b>	Fraud Hub	<b>799</b>	Other Services	17,130.00
		<b>P01</b>	Salary Gross Pay	42,390.00
				<b>59,520.00</b>
<b>HB85</b>	Benefits Management	<b>231</b>	Postage	13,000.00
		<b>250</b>	Books & Publications	300.00
		<b>411</b>	Hire Of Rooms	4,000.00
		<b>430</b>	N N D R	1,000.00
		<b>636</b>	Travel Expenses	2,050.00
		<b>710</b>	Catering	50.00
		<b>723</b>	Enquiries	300.00
		<b>727</b>	Land Registry Fee	1,000.00
		<b>729</b>	Legal Fees	1,000.00
		<b>734</b>	Medical Fees	200.00
		<b>A02</b>	Charges (Income)	(2,000.00)
		<b>A04</b>	Costs Recovered	(5,000.00)
		<b>B55</b>	Benefit Administration Subsidy	(459,907.00)
		<b>P01</b>	Salary Gross Pay	690,768.00
		<b>P03</b>	Overtime	22,500.00
		<b>P15</b>	National Insurance	66,889.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P16</b>	Pensions	111,530.00
		<b>P41</b>	Mileage Allowance	4,500.00
		<b>S04</b>	Printing (Internal)	22,000.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	2,600.00
		<b>S27</b>	Pool Car	200.00
		<b>Y60</b>	Bad Debts Provision	40,000.00
				<b>516,980.00</b>
<b>MU59</b>	Fraud Team	<b>231</b>	Postage	200.00
		<b>723</b>	Enquiries	3,000.00
		<b>729</b>	Legal Fees	3,500.00
		<b>734</b>	Medical Fees	100.00
		<b>766</b>	Translation Services	200.00
		<b>P01</b>	Salary Gross Pay	60,671.00
		<b>P15</b>	National Insurance	6,135.00
		<b>P16</b>	Pensions	10,800.00
		<b>P41</b>	Mileage Allowance	1,000.00
				<b>85,606.00</b>
			<b>Housing Benefits Total</b>	<b>280,406.00</b>
<b>Customer Services</b>				
<b>KA09</b>	Yaxley Community Info Centre	<b>383</b>	Electrical Testing	160.00
		<b>410</b>	Rent	11,064.40
		<b>420</b>	Electricity	1,200.00
		<b>430</b>	N N D R	4,827.80
		<b>432</b>	Water & Sewerage	200.00
		<b>440</b>	Building Cleaning	1,008.00
		<b>707</b>	Benchmarking	466.00
		<b>P41</b>	Mileage Allowance	50.00
		<b>S04</b>	Printing (Internal)	30.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	30.00
				<b>19,036.20</b>
<b>KA10</b>	Ramsey Community Infor Centre	<b>163</b>	Protective Clothing & Uniforms	99.00
		<b>383</b>	Electrical Testing	40.00
		<b>410</b>	Rent	4,044.00
		<b>412</b>	Service Charges	1,772.00
		<b>707</b>	Benchmarking	1,080.00
		<b>P41</b>	Mileage Allowance	50.00
				<b>7,085.00</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>MR10</b>	Call Centre	<b>137</b>	Conferences	600.00
		<b>206</b>	Software	4,680.00
		<b>231</b>	Postage	551.00
		<b>383</b>	Electrical Testing	290.00
		<b>412</b>	Service Charges	750.00
		<b>500</b>	Equipment	500.00
		<b>507</b>	Equipment Hire	120.00
		<b>636</b>	Travel Expenses	300.00
		<b>707</b>	Benchmarking	3,494.00
		<b>731</b>	I C T Services	13,000.00
		<b>734</b>	Medical Fees	183.00
		<b>799</b>	Other Services	(25,000.00)
		<b>P01</b>	Salary Gross Pay	268,264.00
		<b>P15</b>	National Insurance	21,704.00
		<b>P16</b>	Pensions	46,036.00
		<b>P41</b>	Mileage Allowance	800.00
		<b>S04</b>	Printing (Internal)	200.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	60.00
				<b>336,532.00</b>
<b>MU69</b>	Customer Service Centres	<b>137</b>	Conferences	250.00
		<b>163</b>	Protective Clothing & Uniforms	2,000.00
		<b>231</b>	Postage	2,000.00
		<b>383</b>	Electrical Testing	82.00
		<b>412</b>	Service Charges	8,968.00
		<b>636</b>	Travel Expenses	300.00
		<b>707</b>	Benchmarking	3,051.00
		<b>734</b>	Medical Fees	100.00
		<b>A02</b>	Charges (Income)	(17,500.00)
		<b>P01</b>	Salary Gross Pay	372,053.00
		<b>P15</b>	National Insurance	29,096.00
		<b>P16</b>	Pensions	64,129.00
		<b>P41</b>	Mileage Allowance	400.00
		<b>S04</b>	Printing (Internal)	700.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	700.00
		<b>S27</b>	Pool Car	320.00
				<b>466,649.00</b>
			<b>Customer Services Total</b>	<b>829,302.20</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Document Centre</b>				
<b>MP01</b>	Printing	<b>224</b>	Envelopes	18,851.00
		<b>511</b>	Equipment Maintenance	65,116.00
		<b>550</b>	Materials	1,331.00
		<b>562</b>	Paper	22,587.00
		<b>T17</b>	Internal Sales	(117,460.00)
		<b>S07</b>	Mfds - Local Print Scan & Copy	(15,000.00)
				<b>(24,575.00)</b>
<b>MP02</b>	Mfds -Local Print, Scan & Copy	<b>511</b>	Equipment Maintenance	21,824.00
		<b>562</b>	Paper	7,445.00
				<b>29,269.00</b>
<b>MP03</b>	Mfds -Local Print, Scan & Copy Printing External Work	<b>T17</b>	Internal Sales	(22,747.00)
		<b>A02</b>	Charges (Income)	(113,893.00)
		<b>S04</b>	Printing (Internal)	25,500.00
				<b>(111,140.00)</b>
<b>MS01</b>	Post Handling	<b>231</b>	Postage	(5,000.00)
		<b>511</b>	Equipment Maintenance	1,500.00
		<b>625</b>	Vehicle Parts & Fittings	961.00
		<b>630</b>	Tyres	150.00
		<b>S04</b>	Printing (Internal)	850.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	400.00
		<b>S27</b>	Pool Car	150.00
		<b>W12</b>	Diesel From Stock	1,666.00
				<b>677.00</b>
<b>MU67</b>	Document Centre	<b>550</b>	Materials	697.00
		<b>P01</b>	Salary Gross Pay	266,423.00
		<b>P15</b>	National Insurance	21,823.00
		<b>P16</b>	Pensions	47,429.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	100.00
		<b>S27</b>	Pool Car	100.00
				<b>336,572.00</b>
			<b>Document Centre Total</b>	<b>230,803.00</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Head of Service</b>				
<b>CH23</b>	Head Of Customer Services	<b>137</b>	Conferences	500.00
		<b>P01</b>	Salary Gross Pay	74,334.00
		<b>P15</b>	National Insurance	8,020.00
		<b>P16</b>	Pensions	13,233.00
		<b>P41</b>	Mileage Allowance	100.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	50.00
		<b>S27</b>	Pool Car	240.00
		<b>Head of Customer Services Total</b>		<b>96,477.00</b>
<b>Housing Needs</b>				
<b>HD05</b>	Housing Register	<b>231</b>	Postage	1,000.00
		<b>255</b>	Advertising/Promoting Services	2,000.00
		<b>727</b>	Land Registry Fee	100.00
		<b>733</b>	Management Charge	11,394.00
		<b>734</b>	Medical Fees	1,528.00
		<b>A04</b>	Costs Recovered	(4,500.00)
		<b>A27</b>	Advertising	(8,000.00)
				<b>3,522.00</b>
<b>HH01</b>	Homelessness	<b>636</b>	Travel Expenses	2,000.00
		<b>727</b>	Land Registry Fee	150.00
		<b>733</b>	Management Charge	64,500.00
		<b>750</b>	Removal/Storage	20,000.00
		<b>816</b>	Incentive Payment	47,000.00
		<b>817</b>	Hostel Revenue Support	75,244.00
		<b>818</b>	Bed & Breakfast Payment	200,000.00
		<b>A04</b>	Costs Recovered	(46,500.00)
		<b>A07</b>	B&B costs recovered	(199,000.00)
		<b>Y60</b>	Bad Debts Provision	38,050.00
				<b>201,444.00</b>
<b>MU31</b>	Housing Services Admin	<b>550</b>	Materials	100.00
		<b>P01</b>	Salary Gross Pay	41,901.00
		<b>P15</b>	National Insurance	3,544.00
		<b>P16</b>	Pensions	2,714.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	450.00
				<b>48,709.00</b>
<b>MU35</b>	Housing Needs & Resources	<b>231</b>	Postage	1,000.00
		<b>250</b>	Books & Publications	1,000.00
		<b>500</b>	Equipment	200.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>636</b>	Travel Expenses	600.00
		<b>710</b>	Catering	200.00
		<b>734</b>	Medical Fees	300.00
		<b>766</b>	Translation Services	1,500.00
		<b>P01</b>	Salary Gross Pay	401,185.00
		<b>P03</b>	Overtime	1,500.00
		<b>P06</b>	Special Duty Allowance	2,502.00
		<b>P15</b>	National Insurance	40,252.00
		<b>P16</b>	Pensions	66,523.00
		<b>P41</b>	Mileage Allowance	1,300.00
		<b>S04</b>	Printing (Internal)	2,200.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	800.00
		<b>S27</b>	Pool Car	3,000.00
				<b>524,062.00</b>
			<b>Housing Needs Total</b>	<b>777,737.00</b>
<b>IMD Shared Service</b>				
<b>MD20</b>	IMD Shared Service	<b>P01</b>	Salary Gross Pay	2,524,409.02
		<b>P07</b>	Standby Allowance	5,000.00
		<b>P15</b>	National Insurance	67,796.32
		<b>P16</b>	Pensions	148,865.00
		<b>P20</b>	Subsistence	867.00
		<b>P41</b>	Mileage Allowance	7,201.00
		<b>A04</b>	Costs Recovered	(6,120.00)
		<b>B19</b>	Charge to Cambridge City	(2,061,326.00)
		<b>B37</b>	Charge to South Cambs DC	(1,169,999.00)
		<b>130</b>	Training	33,028.00
		<b>163</b>	Protective Clothing & Uniforms	510.00
		<b>120</b>	Recruitment Costs	1,530.00
		<b>149</b>	Other Staff Costs	1,020.00
		<b>203</b>	Other I T Hardware	32,476.00
		<b>205</b>	Network Hardware	32,558.00
		<b>206</b>	Software	1,839,834.00
		<b>208</b>	Printers	90,882.00
		<b>210</b>	Leasing Premiums	33,507.00
		<b>730</b>	Copy Licence Fee	5,294.00
		<b>225</b>	Stationery	15,932.00
		<b>240</b>	Telephone & Mobile Phone Charges	188,869.00
		<b>248</b>	I T Line Rental	211,859.00
		<b>361</b>	Signs Erecting & Removal	20,400.00
		<b>565</b>	Signs	2,040.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>500</b>	Equipment	138,577.00
		<b>510</b>	Equipment Ins/All Risks	24,378.00
		<b>511</b>	Equipment Maintenance	183,039.00
		<b>255</b>	Publicity & Communication	1,714.00
		<b>636</b>	Travel Expenses	1,561.00
		<b>731</b>	I C T Services	155,377.00
		<b>711</b>	Disaster Recovery	92,657.00
		<b>739</b>	Photographic Services	908.00
		<b>748</b>	Registration Fee	1,224.00
		<b>754</b>	Corporate Subscription	4,304.00
		<b>798</b>	Shared Service savings	(887,234.00)
		<b>799</b>	Other Misc	48,878.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	847.00
		<b>S27</b>	Pool Car	3,672.00
			<b>IMD Shared Service Total</b>	<b>1,796,334.34</b>
<b>Local Tax Collection</b>				
<b>FC05</b>	Council Tax Management	<b>163</b>	Protective Clothing & Uniforms	200.00
		<b>203</b>	Other I T Hardware	0.00
		<b>206</b>	Software	0.00
		<b>220</b>	Printing (External)	2,000.00
		<b>225</b>	Stationery	0.00
		<b>231</b>	Postage	63,164.00
		<b>240</b>	Telephone & Mobile Phone Charges	0.00
		<b>250</b>	Books & Publications	1,700.00
		<b>257</b>	Advertising - Statutory Notice	1,081.00
		<b>636</b>	Travel Expenses	640.00
		<b>703</b>	Bailiffs	100.00
		<b>711</b>	Consultants	2,000.00
		<b>723</b>	Enquiries	700.00
		<b>729</b>	Legal Fees	24,043.00
		<b>734</b>	Medical Fees	200.00
		<b>A05</b>	Summons Costs Recovered	(362,571.00)
		<b>P01</b>	Salary Gross Pay	490,089.00
		<b>P15</b>	National Insurance	45,724.00
		<b>P16</b>	Pensions	82,447.00
		<b>P41</b>	Mileage Allowance	200.00
		<b>S04</b>	Printing (Internal)	21,000.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	300.00
		<b>S27</b>	Pool Car	5,000.00
				<b>378,017.00</b>

<b>Cost Code</b>	<b>Cost Code Description</b>	<b>Account code</b>	<b>Account Code Description</b>	<b>16.17 Budget</b>
<b>FD05</b>	N D R Management	<b>703</b>	Bailiffs	692.00
		<b>711</b>	Consultants	2,000.00
		<b>729</b>	Legal Fees	3,000.00
		<b>A05</b>	Summons Costs Recovered	(21,808.00)
		<b>B50</b>	Government Grants	(221,615.00)
				<b>(237,731.00)</b>
			<b>Local Tax Collection Total</b>	<b>140,286.00</b>
<b>Head of Customer Services Total Budget for 2016/17</b>				<b>4,151,345.54</b>

# Operations

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Car Parks</b>				
<b>TC68</b>	Huntingdon Mill Common	<b>416</b>	Land Lease	7,000.00
				<b>7,000.00</b>
<b>TC70</b>	St Germain St - Disabled	<b>416</b>	Land Lease	6,048.00
				<b>6,048.00</b>
<b>TC90</b>	Car Parks Operational Mgt	<b>163</b>	Protective Clothing & Uniforms	2,000.00
		<b>227</b>	Tickets	1,739.00
		<b>303</b>	Building Mtce	19,000.00
		<b>359</b>	Sitework	45,000.00
		<b>420</b>	Electricity	19,485.00
		<b>430</b>	N N D R	245,547.00
		<b>432</b>	Water & Sewerage	1,200.00
		<b>440</b>	Building Cleaning	4,300.00
		<b>500</b>	Equipment	3,500.00
		<b>522</b>	Car Park Machines	45,100.00
		<b>565</b>	Signs	600.00
		<b>609</b>	Vehicle Licence	683.00
		<b>619</b>	Vehicle Maintenance External	100.00
		<b>622</b>	Vehicle Mot	135.00
		<b>625</b>	Vehicle Parts & Fittings	800.00
		<b>630</b>	Tyres	100.00
		<b>702</b>	Cash Collection	51,376.00
		<b>810</b>	Contribution (Paid Out)	459,000.00
		<b>A19</b>	Rent - Land	(1,600.00)
		<b>A55</b>	Parking Residents Season	(3,000.00)
		<b>A56</b>	Parking Charges Casual	(2,250,000.00)
		<b>A57</b>	Parking Charges Season Tickets	(115,000.00)
		<b>A58</b>	Parking Excess Charges	(190,000.00)
		<b>A59</b>	Parking - Residents Permits	(15,000.00)
		<b>P01</b>	Salary Gross Pay	131,598.00
		<b>P15</b>	National Insurance	8,638.00
		<b>P16</b>	Pensions	23,427.00
		<b>P41</b>	Mileage Allowance	100.00
		<b>S04</b>	Printing (Internal)	1,200.00
		<b>W12</b>	Diesel From Stock	1,700.00
				<b>(1,508,272.00)</b>
			<b>Car Parks Total</b>	<b>(1,495,224.00)</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Environmental &amp; Energy Mgt</b>				
<b>DA12</b>	Environmental Team Projects	<b>255</b>	Advertising/Promoting Services	2,500.00
		<b>500</b>	Equipment	7,500.00
				<b>10,000.00</b>
<b>EP01</b>	Bus Station PC	<b>303</b>	Building Mtce	5,550.00
		<b>432</b>	Water & Sewerage	570.00
		<b>440</b>	Building Cleaning	1,300.00
		<b>443</b>	Cleaning Materials	430.00
				<b>7,850.00</b>
<b>EP02</b>	Godmanchester PC	<b>303</b>	Building Mtce	650.00
		<b>420</b>	Electricity	650.00
		<b>432</b>	Water & Sewerage	400.00
		<b>440</b>	Building Cleaning	7,320.00
		<b>B12</b>	Contribution From Town Council	(9,020.00)
				<b>0.00</b>
<b>EP04</b>	Hartford Rd PC	<b>303</b>	Building Mtce	1,750.00
		<b>420</b>	Electricity	1,000.00
		<b>440</b>	Building Cleaning	11,644.00
		<b>B12</b>	Contribution From Town Council	(14,394.00)
				<b>0.00</b>
<b>EP09</b>	Bus Stn St. Ives PC	<b>303</b>	Building Mtce	5,550.00
				<b>5,550.00</b>
<b>MU10</b>	Environmental Policy Mu	<b>P01</b>	Salary Gross Pay	67,430.00
		<b>P15</b>	National Insurance	7,068.00
		<b>P16</b>	Pensions	12,004.00
		<b>231</b>	Postage	530.00
		<b>636</b>	Travel Expenses	300.00
				<b>87,332.00</b>
			<b>Environmental &amp; Energy Mgt Total</b>	<b>110,732.00</b>
<b>Facilities Management</b>				
<b>MB01</b>	Pathfinder House	<b>163</b>	Protective Clothing & Uniforms	349.00
		<b>303</b>	Building Mtce	83,835.00
		<b>380</b>	Plant & Equipment Maintenance	34,900.00
		<b>420</b>	Electricity	85,500.00
		<b>421</b>	Gas	17,000.00
		<b>429</b>	Business Improvement Dist Levy	6,961.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>430</b>	N N D R	223,172.00
		<b>432</b>	Water & Sewerage	6,500.00
		<b>440</b>	Building Cleaning	36,700.00
		<b>443</b>	Cleaning Materials	9,000.00
		<b>500</b>	Equipment	2,011.00
		<b>511</b>	Equipment Maintenance	1,500.00
		<b>552</b>	Refuse Sacks	3,615.00
		<b>744</b>	Entertainments Inc Cable Tv	146.00
		<b>A02</b>	Charges (Income)	(2,500.00)
		<b>A15</b>	Rent	(62,724.00)
		<b>P01</b>	Salary Gross Pay	63,013.20
		<b>P03</b>	Overtime	8,797.00
		<b>P15</b>	National Insurance	5,769.90
		<b>P16</b>	Pensions	12,784.00
		<b>S04</b>	Printing (Internal)	500.00
		<b>S27</b>	Pool Car	600.00
				<b>537,429.10</b>
<b>MB28</b>	St Ives Gatehouses/Octagon	<b>303</b>	Building Mtce	1,000.00
		<b>383</b>	Electrical Testing	100.00
		<b>420</b>	Electricity	1,500.00
		<b>430</b>	N N D R	360.00
		<b>Y59</b>	V A T P E Irrecoverable	700.00
				<b>3,660.00</b>
<b>MB41</b>	Eastfield House	<b>303</b>	Building Mtce	35,000.00
		<b>380</b>	Plant & Equipment Maintenance	10,000.00
		<b>420</b>	Electricity	36,000.00
		<b>421</b>	Gas	6,000.00
		<b>430</b>	N N D R	93,035.00
		<b>432</b>	Water & Sewerage	3,300.00
		<b>440</b>	Building Cleaning	11,500.00
		<b>443</b>	Cleaning Materials	1,000.00
		<b>500</b>	Equipment	800.00
		<b>763</b>	Waste Disposal	3,200.00
		<b>A04</b>	Costs Recovered	(29,435.00)
		<b>A15</b>	Rent	(4,280.00)
	Pathfinder House	<b>P01</b>	Salary Gross Pay	5,403.80
		<b>P15</b>	National Insurance	410.10
		<b>P16</b>	Pensions	962.00
				<b>172,895.90</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>MU26</b>	Facilities	<b>163</b>	Protective Clothing & Uniforms	100.00
		<b>231</b>	Postage	300.00
		<b>250</b>	Books & Publications	250.00
		<b>255</b>	Advertising/Promoting Services	120.00
		<b>500</b>	Equipment	300.00
		<b>782</b>	Utilities Monitoring	6,898.00
		<b>799</b>	Other Services	6,923.00
		<b>P01</b>	Salary Gross Pay	242,552.00
		<b>P15</b>	National Insurance	22,283.00
		<b>P16</b>	Pensions	43,178.00
		<b>P41</b>	Mileage Allowance	2,000.00
		<b>S04</b>	Printing (Internal)	300.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	500.00
		<b>S27</b>	Pool Car	1,500.00
				<b>327,204.00</b>
			<b>Facilities Management Total</b>	<b>1,041,189.00</b>
<b>Fleet Management</b>				
<b>MF10</b>	Pool Cars	<b>609</b>	Vehicle Licence	338.00
		<b>615</b>	Diesel	450.00
		<b>619</b>	Vehicle Maintenance External	1,000.00
		<b>620</b>	Vehicle Cleaning	350.00
		<b>623</b>	Vehicle Accident Damage	1,000.00
		<b>625</b>	Vehicle Parts & Fittings	1,000.00
		<b>626</b>	Vehicle Oil & Lubricants	200.00
		<b>630</b>	Tyres	450.00
		<b>T17</b>	Internal Sales	(35,032.00)
		<b>W12</b>	Diesel From Stock	5,000.00
				<b>(25,244.00)</b>
<b>MU95</b>	Vehicle Maintenance	<b>163</b>	Protective Clothing & Uniforms	2,000.00
		<b>500</b>	Equipment	3,000.00
		<b>511</b>	Equipment Maintenance	7,000.00
		<b>550</b>	Materials	12,500.00
		<b>609</b>	Vehicle Licence	455.00
		<b>620</b>	Vehicle Cleaning	15,500.00
		<b>625</b>	Vehicle Parts & Fittings	10,076.00
		<b>630</b>	Tyres	532.00
		<b>730</b>	Licences	605.00
		<b>P01</b>	Salary Gross Pay	159,669.00
		<b>P03</b>	Overtime	13,076.00
		<b>P15</b>	National Insurance	16,006.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P16</b>	Pensions	30,753.00
		<b>S27</b>	Pool Car	300.00
		<b>W12</b>	Diesel From Stock	3,000.00
				<b>274,472.00</b>
			<b>Fleet Management Total</b>	<b>249,228.00</b>
<b>Green Spaces</b>				
<b>EG05</b>	Arboricultural Team	<b>P01</b>	Salary Gross Pay	127,070.00
		<b>P03</b>	Overtime	1,000.00
		<b>P15</b>	National Insurance	11,941.00
		<b>P16</b>	Pensions	22,621.00
		<b>163</b>	Protective Clothing & Uniforms	2,000.00
		<b>500</b>	Equipment	2,000.00
		<b>614</b>	Petrol	500.00
		<b>625</b>	Vehicle Parts & Fittings	500.00
		<b>630</b>	Tyres	200.00
		<b>W12</b>	Diesel From Stock	5,000.00
				<b>172,832.00</b>
<b>EG06</b>	Grounds Maintenance	<b>120</b>	Recruitment - Advertising	400.00
		<b>163</b>	Protective Clothing & Uniforms	6,000.00
		<b>500</b>	Equipment	10,000.00
		<b>550</b>	Materials	2,500.00
		<b>551</b>	Chemicals	4,500.00
		<b>556</b>	Plants And Seeds	18,000.00
		<b>607</b>	Vehicle Hire	1,000.00
		<b>609</b>	Vehicle Licence	4,000.00
		<b>614</b>	Petrol	3,900.00
		<b>615</b>	Diesel	2,000.00
		<b>619</b>	Vehicle Maintenance External	1,600.00
		<b>622</b>	Vehicle Mot	640.00
		<b>623</b>	Vehicle Accident Damage	500.00
		<b>625</b>	Vehicle Parts & Fittings	20,000.00
		<b>626</b>	Vehicle Oil & Lubricants	2,500.00
		<b>630</b>	Tyres	7,950.00
		<b>763</b>	Waste Disposal	2,000.00
		<b>797</b>	Insurance Excess	2,000.00
		<b>A02</b>	Charges (Income)	(132,700.00)
		<b>B30</b>	Charge To County Council	(89,156.00)
		<b>B31</b>	Charge To Parish/Town Council	(71,000.00)
		<b>P01</b>	Salary Gross Pay	443,508.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P03</b>	Overtime	2,000.00
		<b>P15</b>	National Insurance	39,205.00
		<b>P16</b>	Pensions	82,327.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	20.00
		<b>T52</b>	Commuted Sums Contributions	(81,000.00)
		<b>W12</b>	Diesel From Stock	50,000.00
				<b>332,694.00</b>
<b>LD20</b>	H'Brooke Countryside Centre	<b>163</b>	Protective Clothing & Uniforms	100.00
		<b>231</b>	Postage	10.00
		<b>255</b>	Advertising/Promoting Services	2,000.00
		<b>303</b>	Building Mtce	2,000.00
		<b>383</b>	Electrical Testing	100.00
		<b>420</b>	Electricity	2,000.00
		<b>421</b>	Gas	200.00
		<b>440</b>	Building Cleaning	4,800.00
		<b>432</b>	Water & Sewerage	500.00
		<b>443</b>	Cleaning Materials	200.00
		<b>450</b>	Fire & Security	500.00
		<b>511</b>	Equipment Maintenance	500.00
		<b>550</b>	Materials	100.00
		<b>554</b>	First Aid & Medical Supplies	50.00
		<b>562</b>	Paper	50.00
		<b>570</b>	Materials For Resale	2,000.00
		<b>743</b>	Promotions And Exhibitions	400.00
		<b>763</b>	Waste Disposal	500.00
		<b>A13</b>	Course Fee	(7,000.00)
		<b>A21</b>	Room Hire	(21,000.00)
		<b>A22</b>	Equipment Hire	(100.00)
		<b>A38</b>	Sales - Catering	(8,000.00)
		<b>A83</b>	Entertainments	(1,000.00)
		<b>P01</b>	Salary Gross Pay	54,493.00
		<b>P15</b>	National Insurance	4,825.00
		<b>P16</b>	Pensions	10,556.00
		<b>P41</b>	Mileage Allowance	100.00
		<b>S04</b>	Printing (Internal)	150.00
				<b>49,034.00</b>
<b>LD40</b>	Hinchingbrooke Park Cafe	<b>163</b>	Protective Clothing & Uniforms	300.00
		<b>420</b>	Electricity	3,000.00
		<b>432</b>	Water & Sewerage	500.00
		<b>443</b>	Cleaning Materials	200.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>450</b>	Fire & Security	150.00
		<b>500</b>	Equipment	1,000.00
		<b>511</b>	Equipment Maintenance	1,000.00
		<b>559</b>	Catering Materials	45,000.00
		<b>763</b>	Waste Disposal	500.00
		<b>A38</b>	Sales - Catering	(133,000.00)
		<b>P01</b>	Salary Gross Pay	35,691.00
		<b>P15</b>	National Insurance	2,687.00
		<b>P16</b>	Pensions	6,354.00
		<b>P41</b>	Mileage Allowance	50.00
				<b>(36,568.00)</b>
<b>LD90</b>	Hinchingbrooke Park Management	<b>163</b>	Protective Clothing & Uniforms	600.00
		<b>303</b>	Building Mtce	2,400.00
		<b>383</b>	Electrical Testing	160.00
		<b>420</b>	Electricity	2,700.00
		<b>421</b>	Gas	600.00
		<b>432</b>	Water & Sewerage	500.00
		<b>443</b>	Cleaning Materials	100.00
		<b>450</b>	Fire & Security	120.00
		<b>500</b>	Equipment	1,000.00
		<b>511</b>	Equipment Maintenance	1,300.00
		<b>550</b>	Materials	7,000.00
		<b>554</b>	First Aid & Medical Supplies	50.00
		<b>570</b>	Materials For Resale	1,000.00
		<b>614</b>	Petrol	200.00
		<b>615</b>	Diesel	900.00
		<b>630</b>	Tyres	100.00
		<b>730</b>	Licences	180.00
		<b>763</b>	Waste Disposal	500.00
		<b>A42</b>	Sale Of Souvenirs	(3,000.00)
		<b>A78</b>	Angling Charge	(650.00)
		<b>B30</b>	Charge To County Council	(17,500.00)
		<b>B50</b>	Government Grants	(835.00)
		<b>P01</b>	Salary Gross Pay	101,391.00
		<b>P15</b>	National Insurance	9,516.00
		<b>P16</b>	Pensions	18,050.00
		<b>P41</b>	Mileage Allowance	760.00
		<b>T52</b>	Commuted Sums Contributions	(31,995.00)
				<b>95,147.00</b>

<b>Cost Code</b>	<b>Cost Code Description</b>	<b>Account code</b>	<b>Account Code Description</b>	<b>16.17 Budget</b>
<b>LE01</b>	Paxton Pits	<b>163</b>	Protective Clothing & Uniforms	200.00
		<b>303</b>	Building Mtce	2,500.00
		<b>359</b>	Sitework	5,000.00
		<b>383</b>	Electrical Testing	140.00
		<b>414</b>	Building Insurance	40.00
		<b>420</b>	Electricity	2,500.00
		<b>432</b>	Water & Sewerage	3,000.00
		<b>443</b>	Cleaning Materials	400.00
		<b>450</b>	Fire & Security	100.00
		<b>500</b>	Equipment	3,800.00
		<b>507</b>	Equipment Hire	600.00
		<b>510</b>	Equipment Ins/All Risks	150.00
		<b>511</b>	Equipment Maintenance	1,700.00
		<b>550</b>	Materials	3,000.00
		<b>554</b>	First Aid & Medical Supplies	50.00
		<b>555</b>	Trees/Shrubs	500.00
		<b>556</b>	Plants And Seeds	500.00
		<b>602</b>	Vehicle Finance Leases	185.00
		<b>614</b>	Petrol	300.00
		<b>615</b>	Diesel	800.00
		<b>619</b>	Vehicle Maintenance External	1,200.00
		<b>630</b>	Tyres	500.00
		<b>730</b>	Licences	35.00
		<b>743</b>	Promotions And Exhibitions	300.00
		<b>763</b>	Waste Disposal	800.00
		<b>A21</b>	Room Hire	(400.00)
		<b>A76</b>	Mooring Rights	(7,000.00)
		<b>B50</b>	Government Grants	(10,000.00)
		<b>P01</b>	Salary Gross Pay	33,929.00
		<b>P15</b>	National Insurance	2,444.00
		<b>P16</b>	Pensions	6,041.00
		<b>P41</b>	Mileage Allowance	100.00
		<b>S04</b>	Printing (Internal)	300.00
		<b>T52</b>	Commuted Sums Contributions	(13,325.00)
				<b>40,389.00</b>
<b>LE05</b>	Holt Island	<b>163</b>	Protective Clothing & Uniforms	100.00
		<b>550</b>	Materials	2,500.00
		<b>500</b>	Equipment	500.00
		<b>511</b>	Equipment Maintenance	100.00
		<b>554</b>	First Aid & Medical Supplies	10.00
		<b>614</b>	Petrol	100.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>B50</b>	Government Grants	(686.00)
		<b>P41</b>	Mileage Allowance	150.00
		<b>S04</b>	Printing (Internal)	200.00
				<b>2,974.00</b>
<b>LE06</b>	Barford Road Pocket Park	<b>163</b>	Protective Clothing & Uniforms	100.00
		<b>500</b>	Equipment	500.00
		<b>507</b>	Equipment Hire	400.00
		<b>511</b>	Equipment Maintenance	500.00
		<b>550</b>	Materials	2,000.00
		<b>554</b>	First Aid & Medical Supplies	10.00
		<b>555</b>	Trees/Shrubs	100.00
		<b>614</b>	Petrol	100.00
		<b>743</b>	Promotions And Exhibitions	100.00
		<b>B50</b>	Government Grants	(1,343.00)
		<b>P41</b>	Mileage Allowance	100.00
		<b>S04</b>	Printing (Internal)	50.00
		<b>T52</b>	Commuted Sums Contributions	(23,811.00)
		<b>W12</b>	Diesel From Stock	100.00
				<b>(21,094.00)</b>
<b>LE08</b>	Spring Common	<b>B50</b>	Government Grants	(1,058.00)
		<b>P01</b>	Salary Gross Pay	10,242.00
		<b>P15</b>	National Insurance	294.00
		<b>P16</b>	Pensions	1,824.00
		<b>P41</b>	Mileage Allowance	100.00
		<b>T52</b>	Commuted Sums Contributions	(1,200.00)
				<b>10,202.00</b>
<b>LE09</b>	Ouse Valley Way	<b>163</b>	Protective Clothing & Uniforms	100.00
		<b>511</b>	Equipment Maintenance	600.00
		<b>550</b>	Materials	1,100.00
		<b>614</b>	Petrol	300.00
		<b>619</b>	Vehicle Maintenance External	500.00
		<b>P41</b>	Mileage Allowance	450.00
				<b>3,050.00</b>
<b>LF40</b>	Nursery Project - Gmc	<b>163</b>	Protective Clothing & Uniforms	100.00
		<b>255</b>	Advertising/Promoting Services	200.00
		<b>303</b>	Building Mtce	200.00
		<b>383</b>	Electrical Testing	15.00
		<b>420</b>	Electricity	250.00
		<b>421</b>	Gas	1,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>432</b>	Water & Sewerage	300.00
		<b>443</b>	Cleaning Materials	100.00
		<b>450</b>	Fire & Security	100.00
		<b>511</b>	Equipment Maintenance	100.00
		<b>550</b>	Materials	2,000.00
		<b>554</b>	First Aid & Medical Supplies	30.00
		<b>556</b>	Plants And Seeds	400.00
		<b>557</b>	Fertilizer,Compost,Bark	1,000.00
		<b>570</b>	Materials For Resale	500.00
		<b>614</b>	Petrol	30.00
		<b>743</b>	Promotions And Exhibitions	500.00
		<b>A02</b>	Charges (Income)	(7,500.00)
		<b>A35</b>	Sales - Plants	(2,000.00)
		<b>P41</b>	Mileage Allowance	50.00
		<b>S04</b>	Printing (Internal)	50.00
				<b>(2,575.00)</b>
<b>LF41</b>	Nursery Project - U & C Funded	<b>163</b>	Protective Clothing & Uniforms	200.00
		<b>255</b>	Advertising/Promoting Services	300.00
		<b>303</b>	Building Mtce	100.00
		<b>359</b>	Sitework	500.00
		<b>443</b>	Cleaning Materials	50.00
		<b>500</b>	Equipment	200.00
		<b>511</b>	Equipment Maintenance	100.00
		<b>550</b>	Materials	1,300.00
		<b>554</b>	First Aid & Medical Supplies	50.00
		<b>555</b>	Trees/Shrubs	200.00
		<b>556</b>	Plants And Seeds	100.00
		<b>557</b>	Fertilizer,Compost,Bark	300.00
		<b>614</b>	Petrol	30.00
		<b>743</b>	Promotions And Exhibitions	500.00
		<b>B10</b>	Contributions (Income)	(34,384.00)
		<b>P01</b>	Salary Gross Pay	23,687.00
		<b>P15</b>	National Insurance	2,150.00
		<b>P16</b>	Pensions	4,217.00
		<b>P41</b>	Mileage Allowance	400.00
				<b>0.00</b>
<b>LF90</b>	Countryside Service Management	<b>163</b>	Protective Clothing & Uniforms	100.00
		<b>609</b>	Vehicle Licence	250.00
		<b>614</b>	Petrol	250.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>619</b>	Vehicle Maintenance External	500.00
		<b>622</b>	Vehicle Mot	50.00
		<b>626</b>	Vehicle Oil & Lubricants	30.00
		<b>730</b>	Licences	350.00
		<b>743</b>	Promotions And Exhibitions	500.00
		<b>P01</b>	Salary Gross Pay	70,084.00
		<b>P15</b>	National Insurance	9,142.00
		<b>P16</b>	Pensions	12,475.00
		<b>P41</b>	Mileage Allowance	300.00
		<b>W12</b>	Diesel From Stock	400.00
				<b>94,431.00</b>
<b>LV06</b>	Parks & Open Spaces	<b>250</b>	Books & Publications	50.00
		<b>303</b>	Building Mtce	10,000.00
		<b>359</b>	Sitework	10,000.00
		<b>360</b>	Playground Equipment	20,000.00
		<b>420</b>	Electricity	6,900.00
		<b>432</b>	Water & Sewerage	5,000.00
		<b>500</b>	Equipment	1,000.00
		<b>727</b>	Land Registry Fee	450.00
		<b>730</b>	Licences	100.00
		<b>734</b>	Medical Fees	120.00
		<b>797</b>	Insurance Excess	1,500.00
		<b>799</b>	Other Services	121,862.00
		<b>A02</b>	Charges (Income)	(1,000.00)
		<b>A08</b>	Licence Fees	(100.00)
		<b>A09</b>	Concession	(5,799.00)
		<b>A19</b>	Rent - Land	(21,000.00)
		<b>A73</b>	Land Hire - Fairs & Carnivals	(1,200.00)
		<b>A74</b>	Pitch Hire	(8,000.00)
		<b>A78</b>	Angling Charge	(1,160.00)
		<b>A79</b>	Boating Charge	(625.00)
		<b>A83</b>	Entertainments	(2,320.00)
		<b>P01</b>	Salary Gross Pay	152,762.00
		<b>P15</b>	National Insurance	14,367.00
		<b>P16</b>	Pensions	27,197.00
		<b>S04</b>	Printing (Internal)	500.00
				<b>330,604.00</b>
			<b>Green Spaces Total</b>	<b>1,071,120.00</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Head of Service</b>				
<b>CH24</b>	Head Of Operations	<b>P01</b>	Salary Gross Pay	59,590.00
		<b>P15</b>	National Insurance	7,104.00
		<b>P16</b>	Pensions	10,608.00
		<b>P41</b>	Mileage Allowance	1,000.00
			<b>Head of Service Total</b>	<b>78,302.00</b>
<b>Markets</b>				
<b>QM01</b>	Huntingdon Market	<b>420</b>	Electricity	550.00
		<b>429</b>	Business Improvement Dist Levy	168.00
		<b>430</b>	N N D R	5,497.62
		<b>511</b>	Equipment Maintenance	180.00
		<b>A02</b>	Charges (Income)	(26,000.00)
				<b>(19,604.38)</b>
<b>QM02</b>	St Ives Market	<b>420</b>	Electricity	630.00
		<b>430</b>	N N D R	15,089.38
		<b>511</b>	Equipment Maintenance	180.00
		<b>A02</b>	Charges (Income)	(92,900.00)
				<b>(77,000.62)</b>
<b>QM03</b>	St Ives Bank Holiday Market	<b>550</b>	Materials	1,000.00
		<b>A02</b>	Charges (Income)	(8,800.00)
		<b>P01</b>	Salary Gross Pay	40,620.00
		<b>P03</b>	Overtime	2,279.00
		<b>P15</b>	National Insurance	3,683.00
		<b>P16</b>	Pensions	7,638.00
				<b>46,420.00</b>
<b>QM06</b>	Huntingdon Farmers Market	<b>A02</b>	Charges (Income)	(2,300.00)
				<b>(2,300.00)</b>
<b>QM90</b>	Markets Management	<b>255</b>	Advertising/Promoting Services	2,700.00
		<b>Y59</b>	V A T P E Irrecoverable	1,900.00
				<b>4,600.00</b>
			<b>Markets Total</b>	<b>(47,885.00)</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Operations Mangement</b>				
<b>GQ01</b>	Emergency Planning	<b>500</b>	Equipment	750.00
		<b>710</b>	Catering	100.00
		<b>810</b>	Contribution (Paid Out)	525.00
		<b>799</b>	Other Services	27,316.00
		<b>S04</b>	Printing (Internal)	200.00
			<b>Operations Mangement Total</b>	<b>28,891.00</b>
<b>ES01</b>				
	Street Cleansing	<b>100</b>	Hired Staff	20,000.00
		<b>163</b>	Protective Clothing & Uniforms	6,000.00
		<b>353</b>	Site Clearance	2,500.00
		<b>500</b>	Equipment	2,500.00
		<b>520</b>	Litter Bins	29,000.00
		<b>551</b>	Chemicals	4,000.00
		<b>607</b>	Vehicle Hire	3,000.00
		<b>609</b>	Vehicle Licence	3,500.00
		<b>619</b>	Vehicle Maintenance External	13,000.00
		<b>622</b>	Vehicle Mot	630.00
		<b>625</b>	Vehicle Parts & Fittings	27,468.00
		<b>626</b>	Vehicle Oil & Lubricants	736.00
		<b>630</b>	Tyres	15,000.00
		<b>763</b>	Waste Disposal	1,000.00
		<b>777</b>	Contractors	70,000.00
		<b>A02</b>	Charges (Income)	(54,532.00)
		<b>B30</b>	Charge To County Council	(83,288.00)
		<b>P01</b>	Salary Gross Pay	529,818.00
		<b>P03</b>	Overtime	3,000.00
		<b>P15</b>	National Insurance	43,101.00
		<b>P16</b>	Pensions	100,355.00
		<b>S04</b>	Printing (Internal)	90.00
		<b>W12</b>	Diesel From Stock	90,000.00
			<b>Street Cleansing Total</b>	<b>826,878.00</b>
<b>Waste Management</b>				
<b>EQ02</b>	Recycling Collections	<b>100</b>	Hired Staff	107,665.00
		<b>500</b>	Equipment	4,000.00
		<b>552</b>	Refuse Sacks	12,000.00
		<b>609</b>	Vehicle Licence	6,100.00
		<b>619</b>	Vehicle Maintenance External	15,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>622</b>	Vehicle Mot	918.00
		<b>625</b>	Vehicle Parts & Fittings	35,000.00
		<b>626</b>	Vehicle Oil & Lubricants	2,400.00
		<b>630</b>	Tyres	12,000.00
		<b>747</b>	Recycling Collections	205,000.00
		<b>A47</b>	Sales - Textiles	(9,000.00)
		<b>A53</b>	Recycling Credits	(750,000.00)
		<b>P01</b>	Salary Gross Pay	407,815.00
		<b>P03</b>	Overtime	15,000.00
		<b>P15</b>	National Insurance	33,909.00
		<b>P16</b>	Pensions	75,506.00
		<b>P21</b>	Market Supplement	5,000.00
		<b>W12</b>	Diesel From Stock	24,000.00
				<b>202,313.00</b>
<b>ER01</b>	Domestic Waste Collection	<b>100</b>	Hired Staff	275,000.00
		<b>206</b>	Software	5,000.00
		<b>231</b>	Postage	2,500.00
		<b>255</b>	Advertising/Promoting Services	14,000.00
		<b>500</b>	Equipment	4,000.00
		<b>552</b>	Refuse Sacks	22,807.00
		<b>565</b>	Signs	2,000.00
		<b>607</b>	Vehicle Hire	12,000.00
		<b>609</b>	Vehicle Licence	14,000.00
		<b>619</b>	Vehicle Maintenance External	25,000.00
		<b>620</b>	Vehicle Cleaning	2,500.00
		<b>622</b>	Vehicle Mot	4,000.00
		<b>624</b>	Vehicle Refurbishment	12,000.00
		<b>625</b>	Vehicle Parts & Fittings	100,000.00
		<b>626</b>	Vehicle Oil & Lubricants	6,000.00
		<b>630</b>	Tyres	25,000.00
		<b>636</b>	Travel Expenses	500.00
		<b>734</b>	Medical Fees	120.00
		<b>763</b>	Waste Disposal	144.00
		<b>797</b>	Insurance Excess	500.00
		<b>799</b>	Other Services	48,777.00
		<b>810</b>	Contribution (Paid Out)	11,554.00
		<b>A02</b>	Charges (Income)	(3,000.00)
		<b>A48</b>	2nd Green Bin Charges	(125,525.00)
		<b>P01</b>	Salary Gross Pay	829,247.00
		<b>P03</b>	Overtime	75,000.00
		<b>P15</b>	National Insurance	80,327.00

<b>Cost Code</b>	<b>Cost Code Description</b>	<b>Account code</b>	<b>Account Code Description</b>	<b>16.17 Budget</b>
		<b>P16</b>	Pensions	161,368.00
		<b>P21</b>	Market Supplement	21,000.00
		<b>W12</b>	Diesel From Stock	360,000.00
				<b>1,985,819.00</b>
<b>ER02</b>	Bulky Refuse	<b>A51</b>	Bulky Refuse Charges	(35,000.00)
				<b>(35,000.00)</b>
<b>ER03</b>	Trade Refuse	<b>231</b>	Postage	200.00
		<b>550</b>	Materials	2,000.00
		<b>552</b>	Refuse Sacks	3,000.00
		<b>763</b>	Waste Disposal	35,000.00
		<b>A02</b>	Charges (Income)	(116,000.00)
		<b>S04</b>	Printing (Internal)	750.00
		<b>P01</b>	Salary Gross Pay	21,063.00
		<b>P15</b>	National Insurance	1,788.00
		<b>P16</b>	Pensions	3,750.00
				<b>(48,449.00)</b>
			<b>Waste Management Total</b>	<b>2,104,683.00</b>
<b>Head of Operations Total Budget for 2016/17</b>				<b>3,967,914.00</b>

# Development

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Building Control</b>				
<b>PB01</b>	BC Non-Fee Earning	<b>779</b>	Shared Service Charge	91,600.00
			<b>Building Control Total</b>	<b>91,600.00</b>
<b>Development Management</b>				
<b>MU16</b>	Development Management	<b>163</b>	Protective Clothing & Uniforms	150.00
		<b>231</b>	Postage	3,000.00
		<b>636</b>	Travel Expenses	1,650.00
		<b>710</b>	Catering	100.00
		<b>727</b>	Land Registry Fee	300.00
		<b>734</b>	Medical Fees	50.00
		<b>754</b>	Corporate Subscriptions	3,045.00
		<b>P01</b>	Salary Gross Pay	771,242.00
		<b>P15</b>	National Insurance	77,898.00
		<b>P16</b>	Pensions	137,298.00
		<b>P41</b>	Mileage Allowance	7,500.00
		<b>S04</b>	Printing (Internal)	600.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	1,600.00
		<b>S27</b>	Pool Car	7,200.00
				<b>1,011,633.00</b>
<b>PD01</b>	Dm Advice	<b>A02</b>	Charges (Income)	(70,000.00)
		<b>A31</b>	Sales - Publications	(2,400.00)
				<b>(72,400.00)</b>
<b>PD02</b>	Dm Application Processing	<b>257</b>	Advertising - Statutory Notice	7,800.00
		<b>500</b>	Equipment	800.00
		<b>501</b>	Equipment Operating Lease	2,320.00
		<b>711</b>	Consultants	10,000.00
		<b>799</b>	Other Services	(5,605.00)
		<b>A02</b>	Charges (Income)	(15,000.00)
		<b>A10</b>	Application Fee	(1,200,000.00)
				<b>(1,199,685.00)</b>
<b>PD03</b>	Dm Appeals	<b>711</b>	Consultants	30,000.00
				<b>30,000.00</b>
<b>PD04</b>	Alconbury Devt Proposal	<b>A04</b>	Costs Recovered	(45,000.00)
				<b>(45,000.00)</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>PD15</b>	Community Infrastruct Levy Cil	<b>754</b>	Corporate Subscriptions	2,600.00
		<b>A04</b>	Costs Recovered	(50,000.00)
		<b>P01</b>	Salary Gross Pay	74,000.00
		<b>P15</b>	National Insurance	7,415.00
		<b>P16</b>	Pensions	13,173.00
				<b>47,188.00</b>
			<b>Development Management Total</b>	<b>(228,264.00)</b>
<b>Economic Development</b>				
<b>FF01</b>	Bidcollection Cost: Huntingdon	<b>A02</b>	Charges (Income)	(6,000.00)
				(6,000.00)
<b>QA03</b>	Business & Enterprise Support	<b>231</b>	Postage	100.00
		<b>636</b>	Travel Expenses	500.00
		<b>799</b>	Other Services	46,498.00
		<b>P01</b>	Salary Gross Pay	108,525.00
		<b>P15</b>	National Insurance	11,620.00
		<b>P16</b>	Pensions	19,319.00
		<b>P41</b>	Mileage Allowance	1,500.00
				188,062.00
<b>QJ03</b>	St Neots Town Cent Advice	<b>711</b>	Consultants	50,000.00
				<b>50,000.00</b>
			<b>Economic Development Total</b>	<b>232,062.00</b>
<b>Head of Service</b>				
<b>CH25</b>	Head Of Development	<b>P01</b>	Salary Gross Pay	59,590.00
		<b>P15</b>	National Insurance	7,104.00
		<b>P16</b>	Pensions	10,608.00
		<b>P41</b>	Mileage Allowance	500.00
			<b>Head of Service Total</b>	<b>77,802.00</b>
<b>Housing Strategy</b>				
<b>HC10</b>	Renovation/Improvement Grants	<b>727</b>	Land Registry Fee	300.00
		<b>800</b>	Grants (Paid Out)	22,000.00
				<b>22,300.00</b>
<b>HD02</b>	Housing Strategy	<b>810</b>	Contribution (Paid Out)	30,250.00
				<b>30,250.00</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>HF01</b>	Mobile Home Park	<b>303</b>	Building Mtce	4,500.00
		<b>420</b>	Electricity	20,000.00
		<b>432</b>	Water & Sewerage	23,000.00
		<b>733</b>	Management Charge	23,255.00
		<b>A19</b>	Rent - Land	(103,000.00)
		<b>A26</b>	Electricity Charge	(20,000.00)
		<b>A30</b>	Sales	(6,000.00)
		<b>Y03</b>	Renewals Fund Contribution	1,620.00
		<b>Y59</b>	V A T P E Irrecoverable	5,800.00
				<b>(50,825.00)</b>
<b>MU34</b>	Housing Policy R&D	<b>231</b>	Postage	1,000.00
		<b>636</b>	Travel Expenses	200.00
		<b>710</b>	Catering	200.00
		<b>734</b>	Medical Fees	100.00
		<b>P01</b>	Salary Gross Pay	169,967.00
		<b>P15</b>	National Insurance	15,943.00
		<b>P16</b>	Pensions	30,012.00
		<b>P41</b>	Mileage Allowance	1,300.00
		<b>S04</b>	Printing (Internal)	700.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	500.00
		<b>S27</b>	Pool Car	400.00
				<b>220,322.00</b>
			<b>Housing Strategy Total</b>	<b>222,047.00</b>
<b>Planning Policy</b>				
<b>CA23</b>	Biodiversity Action Plan	<b>810</b>	Contribution (Paid Out)	7,700.00
				<b>7,700.00</b>
<b>MU17</b>	Planning Policy	<b>163</b>	Protective Clothing & Uniforms	200.00
		<b>231</b>	Postage	100.00
		<b>250</b>	Books & Publications	210.00
		<b>636</b>	Travel Expenses	3,700.00
		<b>710</b>	Catering	1,200.00
		<b>734</b>	Medical Fees	100.00
		<b>P01</b>	Salary Gross Pay	487,699.00
		<b>P15</b>	National Insurance	49,647.00
		<b>P16</b>	Pensions	86,647.00
		<b>P41</b>	Mileage Allowance	6,500.00
		<b>S04</b>	Printing (Internal)	1,000.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	2,300.00
		<b>S27</b>	Pool Car	2,500.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
				<b>641,803.00</b>
<b>PA01</b>	Strategic Planning	<b>231</b>	Postage	100.00
				<b>100.00</b>
<b>PA03</b>	Local Plan Prep (Excl Inq)	<b>711</b>	Consultants	150,000.00
		<b>A31</b>	Sales - Publications	(1,500.00)
				<b>148,500.00</b>
<b>PA05</b>	Planning Projects General	<b>810</b>	Contribution (Paid Out)	15,425.00
				<b>15,425.00</b>
<b>PA07</b>	Great Fen Project	<b>810</b>	Contribution (Paid Out)	20,000.00
				<b>20,000.00</b>
<b>PA08</b>	Local Enterprise P'Shp/Choriz	<b>810</b>	Contribution (Paid Out)	11,941.00
				<b>11,941.00</b>
<b>PA10</b>	Viability Assessments	<b>777</b>	Subcontractors	15,759.00
		<b>A04</b>	Costs Recovered	(15,759.00)
				<b>0.00</b>
<b>PA11</b>	Neighbourhood Planning	<b>B50</b>	Government Grants	(5,000.00)
				<b>(5,000.00)</b>
<b>PA24</b>	Wyton Airfield Development	<b>711</b>	Consultants	50,000.00
				<b>50,000.00</b>
<b>TP01</b>	Concessionary Fares	<b>810</b>	Contribution (Paid Out)	19,200.00
				<b>19,200.00</b>
<b>TA04</b>	Transportation Grants	<b>810</b>	Contribution (Paid Out)	63,020.00
				<b>63,020.00</b>
<b>TA10</b>	Cycle Routes	<b>359</b>	Sitework	500.00
				<b>500.00</b>
<b>TA11</b>	Cycle Shelters	<b>359</b>	Sitework	1,500.00
				<b>1,500.00</b>
			<b>Planning Policy Total</b>	<b>974,689.00</b>
<b>Head of Development Total Budget for 2016/17</b>				<b>1,369,936.00</b>

# Community

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>CCTV</b>				
<b>KC01</b>	Cctv Huntingdonshire	<b>A02</b>	Charges (Income)	(7,000.00)
		<b>B12</b>	Contribution From Town Council	(64,000.00)
			<b>CCTV Total</b>	<b>(71,000.00)</b>
<b>CCTV Shared Service</b>				
<b>KC80</b>	Cctv Shared Service Hosting	<b>100</b>	Hired Staff	5,000.00
		<b>130</b>	Training	600.00
		<b>137</b>	Conferences	150.00
		<b>231</b>	Postage	50.00
		<b>240</b>	Telephone & Mobile Phone Charges	2,400.00
		<b>412</b>	Service Charges	180.00
		<b>420</b>	Electricity	4,000.00
		<b>511</b>	Equipment Maintenance	91,642.00
		<b>562</b>	Paper	100.00
		<b>730</b>	Licences	700.00
		<b>754</b>	Corporate Subscriptions	350.00
		<b>767</b>	Transmission Lines Rental	77,056.00
		<b>B37</b>	Charge to other districts (shared service)	(299,000.00)
		<b>P01</b>	Salary Gross Pay	270,517.00
		<b>P15</b>	National Insurance	23,903.00
		<b>P16</b>	Pensions	34,296.00
		<b>P41</b>	Mileage Allowance	100.00
		<b>S04</b>	Printing (Internal)	200.00
			<b>CCTV Shared Service Total</b>	<b>212,244.00</b>
<b>Commercial Team</b>				
<b>DF90</b>	Food Safety General	<b>250</b>	Books & Publications	450.00
		<b>500</b>	Equipment	500.00
		<b>511</b>	Equipment Maintenance	1,000.00
		<b>550</b>	Materials	3,000.00
		<b>636</b>	Travel Expenses	1,000.00
		<b>710</b>	Catering	280.00
		<b>728</b>	Laundry	500.00
		<b>754</b>	Corporate Subscriptions	200.00
		<b>764</b>	Water Sampling	600.00
		<b>A04</b>	Costs Recovered	(6,000.00)

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>A13</b>	Course Fee	(2,880.00)
		<b>B11</b>	Contributn From County Council	(5,000.00)
				<b>(6,350.00)</b>
<b>DG05</b>	Animal Licensing - Inspections	<b>760</b>	Vets	3,500.00
		<b>A03</b>	Fees	(4,000.00)
				<b>(500.00)</b>
<b>DH01</b>	Health Promotion - General	<b>255</b>	Advertising/Promoting Services	2,500.00
				<b>2,500.00</b>
<b>DK90</b>	Health & Safety General	<b>725</b>	Laboratory Services	3,000.00
		<b>729</b>	Legal Fees	1,500.00
		<b>754</b>	Corporate Subscriptions	1,100.00
				<b>5,600.00</b>
<b>MU05</b>	Commercial Team	<b>163</b>	Protective Clothing & Uniforms	500.00
		<b>231</b>	Postage	100.00
		<b>550</b>	Materials	4,000.00
		<b>636</b>	Travel Expenses	1,500.00
		<b>729</b>	Legal Fees	3,000.00
		<b>P01</b>	Salary Gross Pay	255,622.00
		<b>P15</b>	National Insurance	27,444.00
		<b>P16</b>	Pensions	45,505.00
		<b>P41</b>	Mileage Allowance	7,500.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	200.00
		<b>S27</b>	Pool Car	2,000.00
				<b>347,371.00</b>
			<b>Commercial Team Total</b>	<b>348,621.00</b>
<b>Community Team</b>				
<b>DG01</b>	Dog Control	<b>163</b>	Protective Clothing & Uniforms	500.00
		<b>250</b>	Books & Publications	50.00
		<b>609</b>	Vehicle Licence	250.00
		<b>622</b>	Vehicle Mot	50.00
		<b>625</b>	Vehicle Parts & Fittings	500.00
		<b>715</b>	Enforcement - Works in default	2,500.00
		<b>729</b>	Legal Fees	1,000.00
		<b>810</b>	Contribution (Paid Out)	32,000.00
		<b>A02</b>	Charges (Income)	(5,620.00)
		<b>A28</b>	Telephone Charge	(50.00)
		<b>P01</b>	Salary Gross Pay	33,715.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P15</b>	National Insurance	3,534.00
		<b>P16</b>	Pensions	6,002.00
		<b>S04</b>	Printing (Internal)	400.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	50.00
		<b>W12</b>	Diesel From Stock	2,500.00
				<b>77,381.00</b>
<b>DP90</b>	Pest Control	<b>163</b>	Protective Clothing & Uniforms	100.00
		<b>255</b>	Advertising/Promoting Services	500.00
		<b>500</b>	Equipment	100.00
		<b>550</b>	Materials	2,500.00
		<b>609</b>	Vehicle Licence	250.00
		<b>622</b>	Vehicle Mot	50.00
		<b>625</b>	Vehicle Parts & Fittings	500.00
		<b>777</b>	Subcontractors	2,500.00
		<b>A02</b>	Charges (Income)	(35,000.00)
		<b>P01</b>	Salary Gross Pay	23,687.00
		<b>P15</b>	National Insurance	2,150.00
		<b>P16</b>	Pensions	4,217.00
		<b>S04</b>	Printing (Internal)	50.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	50.00
		<b>W12</b>	Diesel From Stock	2,500.00
				<b>4,154.00</b>
<b>DN06</b>	Environmental Enforcement	<b>P01</b>	Salary Gross Pay	60,912.00
		<b>P15</b>	National Insurance	6,168.00
		<b>P16</b>	Pensions	10,843.00
		<b>727</b>	Land Registry Fee	50.00
		<b>750</b>	Removal/Storage	100.00
		<b>B11</b>	Contributn From County Council	(712.00)
		<b>S04</b>	Printing (Internal)	120.00
		<b>S27</b>	Pool Car	2,600.00
		<b>163</b>	Protective Clothing & Uniforms	125.00
		<b>754</b>	Corporate Subscriptions	950.00
				<b>81,156.00</b>
<b>KA08</b>	Ramsey Neighbourhood	<b>100</b>	Hired Staff	2,000.00
		<b>211</b>	Photocopying	400.00
		<b>255</b>	Advertising/Promoting Services	300.00
		<b>295</b>	Other Office Expenses	100.00
		<b>440</b>	Building Cleaning	1,126.00
		<b>636</b>	Travel Expenses	100.00
		<b>P01</b>	Salary Gross Pay	30,767.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P15</b>	National Insurance	3,127.00
		<b>P16</b>	Pensions	5,477.00
		<b>P41</b>	Mileage Allowance	500.00
				<b>43,897.00</b>
<b>KG04</b>	Voluntary Sector Grants	<b>800</b>	Grants (Paid Out)	285,000.00
				<b>285,000.00</b>
<b>KP01</b>	Community Safety	<b>231</b>	Postage	750.00
		<b>359</b>	Sitework	1,000.00
		<b>500</b>	Equipment	500.00
		<b>636</b>	Travel Expenses	200.00
		<b>710</b>	Catering	500.00
		<b>810</b>	Contribution (Paid Out)	6,000.00
		<b>P01</b>	Salary Gross Pay	59,273.00
		<b>P15</b>	National Insurance	5,942.00
		<b>P16</b>	Pensions	10,552.00
		<b>P41</b>	Mileage Allowance	2,000.00
		<b>S04</b>	Printing (Internal)	700.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	200.00
				<b>87,617.00</b>
<b>KP10</b>	High Hedges	<b>A04</b>	Costs Recovered	(500.00)
				<b>(500.00)</b>
<b>KP21</b>	Building Safer Communities	<b>799</b>	Other Services	24,225.00
		<b>B13</b>	Contribution From Police	(24,225.00)
				<b>0.00</b>
<b>LM04</b>	Priory Centre	<b>810</b>	Contribution (Paid Out)	33,010.00
		<b>B12</b>	Contribution From Town Council	(5,260.00)
				<b>27,750.00</b>
<b>MU14</b>	Community Safety	<b>231</b>	Postage	250.00
		<b>636</b>	Travel Expenses	500.00
		<b>710</b>	Catering	100.00
		<b>715</b>	Enforcement - Works in default	1,500.00
		<b>729</b>	Legal Fees	5,000.00
		<b>734</b>	Medical Fees	50.00
		<b>P01</b>	Salary Gross Pay	70,589.00
		<b>P15</b>	National Insurance	7,503.00
		<b>P16</b>	Pensions	12,566.00
		<b>P41</b>	Mileage Allowance	2,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>S04</b>	Printing (Internal)	100.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	200.00
				<b>100,358.00</b>
			<b>Community Team Total</b>	<b>706,813.00</b>
<b>Environmental Health Admin</b>				
<b>DN05</b>	Scrap Metal Dealers	<b>777</b>	Subcontractors	1,276.00
		<b>A04</b>	Costs Recovered	(5,600.00)
				<b>(4,324.00)</b>
<b>DT02</b>	Flare - It Application	<b>754</b>	Corporate Subscriptions	110.00
				<b>110.00</b>
<b>DT99</b>	Env Health General Renewals	<b>Y03</b>	Renewals Fund Contribution	6,612.00
				<b>6,612.00</b>
<b>MU23</b>	Environmental Health Admin	<b>231</b>	Postage	2,448.00
		<b>636</b>	Travel Expenses	250.00
		<b>734</b>	Medical Fees	250.00
		<b>754</b>	Corporate Subscriptions	480.00
		<b>P01</b>	Salary Gross Pay	110,217.00
		<b>P15</b>	National Insurance	8,495.00
		<b>P16</b>	Pensions	18,091.00
		<b>P41</b>	Mileage Allowance	250.00
		<b>S04</b>	Printing (Internal)	700.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	700.00
				<b>141,881.00</b>
			<b>Environmental Health Admin Total</b>	<b>144,279.00</b>
<b>Environmental Protection Team</b>				
<b>DY01</b>	Burials Under Health Act	<b>717</b>	Funerals & Graves	3,000.00
				<b>3,000.00</b>
<b>DA01</b>	Permitted Processes	<b>777</b>	Subcontractors	714.00
		<b>A03</b>	Fees	(24,394.00)
				<b>(23,680.00)</b>
<b>DA02</b>	Air Quality	<b>500</b>	Equipment	2,896.00
		<b>507</b>	Equipment Hire	129.00
		<b>511</b>	Equipment Maintenance	5,675.28
		<b>754</b>	Corporate Subscriptions	300.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>B11</b>	Contributn From County Council	(540.00)
				<b>8,460.28</b>
<b>DA03</b>	Contaminated Land	<b>250</b>	Books & Publications	140.00
		<b>730</b>	Licences	600.00
		<b>777</b>	Subcontractors	7,000.00
		<b>A03</b>	Fees	(1,983.00)
		<b>A04</b>	Costs Recovered	(250.00)
				<b>5,507.00</b>
<b>DN01</b>	Statutory Nuisances	<b>231</b>	Postage	350.00
		<b>754</b>	Corporate Subscriptions	955.00
				<b>1,305.00</b>
<b>DN04</b>	Noise Control	<b>250</b>	Books & Publications	100.00
		<b>511</b>	Equipment Maintenance	2,195.00
		<b>754</b>	Corporate Subscriptions	269.00
				<b>2,564.00</b>
<b>DS01</b>	Private Sector Housing	<b>250</b>	Books & Publications	150.00
		<b>727</b>	Land Registry Fee	300.00
		<b>754</b>	Corporate Subscriptions	1,080.00
		<b>A11</b>	Inspection Fee	(335.00)
				<b>1,195.00</b>
<b>DS03</b>	Caravan & Camping Sites	<b>A08</b>	Licence Fees	(2,567.00)
				<b>(2,567.00)</b>
<b>DS04</b>	Multiple Occupation Housing	<b>A08</b>	Licence Fees	(175.00)
				<b>(175.00)</b>
<b>MU04</b>	Env Protection	<b>163</b>	Protective Clothing & Uniforms	375.00
		<b>231</b>	Postage	391.00
		<b>P01</b>	Salary Gross Pay	102,790.00
		<b>P15</b>	National Insurance	10,829.00
		<b>P16</b>	Pensions	18,298.00
		<b>P41</b>	Mileage Allowance	2,000.00
		<b>S04</b>	Printing (Internal)	40.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	150.00
		<b>S27</b>	Pool Car	2,000.00
				<b>136,873.00</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>MU06</b>	Neighbourhood Intervention	<b>163</b>	Protective Clothing & Uniforms	300.00
		<b>231</b>	Postage	500.00
		<b>715</b>	Enforcement - Works in default	3,000.00
		<b>729</b>	Legal Fees	3,000.00
		<b>P01</b>	Salary Gross Pay	204,840.00
		<b>P15</b>	National Insurance	22,674.00
		<b>P16</b>	Pensions	36,464.00
		<b>P41</b>	Mileage Allowance	8,000.00
		<b>S04</b>	Printing (Internal)	70.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	220.00
				<b>279,068.00</b>
			<b>Environmental Protection Team Total</b>	<b>411,550.28</b>
<b>Head of Service</b>				
<b>CH26</b>	Head Of Community	<b>137</b>	Conferences	1,300.00
		<b>P01</b>	Salary Gross Pay	59,590.00
		<b>P15</b>	National Insurance	7,104.00
		<b>P16</b>	Pensions	10,608.00
		<b>P41</b>	Mileage Allowance	1,000.00
			<b>Head of Service Total</b>	<b>79,602.00</b>
<b>Corporate Health &amp; Safety</b>				
<b>MH20</b>	Health & Safety Contract	<b>P01</b>	Salary Gross Pay	67,926.00
		<b>P06</b>	Special Duty Allowance	725.00
		<b>P15</b>	National Insurance	7,236.00
		<b>P16</b>	Pensions	12,221.00
		<b>P41</b>	Mileage Allowance	1,500.00
		<b>500</b>	Equipment	11,000.00
			<b>Corporate Health &amp; Safety Total</b>	<b>100,608.00</b>
<b>Licencing</b>				
<b>GM03</b>	Street trading/consents	<b>A08</b>	Licence Fees	(13,417.00)
				<b>(13,417.00)</b>
<b>GM04</b>	Sex Establishments	<b>A08</b>	Licence Fees	(2,824.00)
				<b>(2,824.00)</b>
<b>GM05</b>	Electrolysis/Piercing/Tattooing/ Acupuncture	<b>A08</b>	Licence Fees	(1,893.00)
				<b>(1,893.00)</b>

<b>Cost Code</b>	<b>Cost Code Description</b>	<b>Account code</b>	<b>Account Code Description</b>	<b>16.17 Budget</b>
<b>GM12</b>	HC & PH Drivers Licences	<b>723</b>	Enquiries	12,180.00
		<b>A08</b>	Licence Fees	(33,295.00)
				<b>(21,115.00)</b>
<b>GM13</b>	PH Operators	<b>A08</b>	Licence Fees	(6,726.00)
				<b>(6,726.00)</b>
<b>GM14</b>	PH& HC Vehicles	<b>564</b>	Licence Plates	3,306.00
		<b>618</b>	Vehicle Inspection	26,111.00
		<b>A08</b>	Licence Fees	(140,917.00)
				<b>(111,500.00)</b>
<b>GM20</b>	Premises Licences 2003 Act	<b>A08</b>	Licence Fees	(134,918.00)
				<b>(134,918.00)</b>
<b>GM21</b>	Personal Licence	<b>A08</b>	Licence Fees	(3,200.00)
				<b>(3,200.00)</b>
<b>GM22</b>	TENS	<b>A08</b>	Licence Fees	(12,180.00)
				<b>(12,180.00)</b>
<b>GM31</b>	Premises Licence	<b>A08</b>	Licence Fees	(8,503.00)
				<b>(8,503.00)</b>
<b>GM32</b>	Permits and Registrations	<b>A08</b>	Licence Fees	(1,500.00)
				<b>(1,500.00)</b>
<b>GM33</b>	Lotteries	<b>A08</b>	Licence Fees	(3,540.00)
				<b>(3,540.00)</b>
<b>GM90</b>	Licensing Common Costs	<b>131</b>	Conferences	1,000.00
		<b>231</b>	Postage	400.00
		<b>250</b>	Books & Publications	661.00
		<b>636</b>	Travel Expenses	300.00
		<b>754</b>	Corporate Subscriptions	625.00
		<b>755</b>	Professional Subscriptions	440.00
		<b>P01</b>	Salary Gross Pay	126,129.00
		<b>P15</b>	National Insurance	10,692.00
		<b>P16</b>	Pensions	17,423.00
		<b>P41</b>	Mileage Allowance	400.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	600.00
		<b>S27</b>	Pool Car	400.00
		<b>S04</b>	Printing (Internal)	1,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
				<b>160,070.00</b>
			<b>Licencing Total</b>	<b>(161,246.00)</b>
<b>Projects And Assets</b>				
<b>ED01</b>	Watercourses	<b>359</b>	Sitework	34,000.00
		<b>754</b>	Corporate Subscriptions	300.00
				<b>34,300.00</b>
<b>ED04</b>	Sewer Ditches/Village Drains	<b>359</b>	Sitework	21,000.00
				<b>21,000.00</b>
<b>ED07</b>	Spring Common Flood Chamber	<b>380</b>	Plant & Equipment Maintenance	700.00
				<b>700.00</b>
<b>EE90</b>	Env Imps Management	<b>359</b>	Sitework	10,000.00
		<b>420</b>	Electricity	1,500.00
		<b>432</b>	Water & Sewerage	210.00
				<b>11,710.00</b>
<b>EX07</b>	Closed Churchyards	<b>303</b>	Building Mtce	2,000.00
				<b>2,000.00</b>
<b>MU27</b>	Projects	<b>231</b>	Postage	360.00
		<b>250</b>	Books & Publications	300.00
		<b>500</b>	Equipment	100.00
		<b>636</b>	Travel Expenses	400.00
		<b>748</b>	Registration Fee	190.00
		<b>P41</b>	Mileage Allowance	2,600.00
		<b>S04</b>	Printing (Internal)	400.00
		<b>S27</b>	Pool Car	200.00
				<b>4,550.00</b>
<b>TB01</b>	Huntingdon Bus Station	<b>303</b>	Building Mtce	5,000.00
		<b>410</b>	Rent	370.00
		<b>420</b>	Electricity	6,000.00
		<b>430</b>	N N D R	16,438.00
		<b>432</b>	Water & Sewerage	450.00
		<b>440</b>	Building Cleaning	10,860.00
		<b>443</b>	Cleaning Materials	1,100.00
		<b>A15</b>	Rent	(5,650.00)
		<b>Y59</b>	V A T P E Irrecoverable	4,600.00
				<b>39,168.00</b>

<b>Cost Code</b>	<b>Cost Code Description</b>	<b>Account code</b>	<b>Account Code Description</b>	<b>16.17 Budget</b>
<b>TB02</b>	St Ives Bus Station	<b>303</b>	Building Mtce	2,500.00
		<b>420</b>	Electricity	800.00
		<b>430</b>	N N D R	10,404.00
		<b>440</b>	Building Cleaning	2,580.00
		<b>A02</b>	Charges (Income)	(1,550.00)
				<b>14,734.00</b>
<b>TB10</b>	Bus Shelters	<b>359</b>	Sitework	4,000.00
		<b>420</b>	Electricity	900.00
		<b>440</b>	Building Cleaning	6,960.00
				<b>11,860.00</b>
			<b>Projects and Assets Total</b>	<b>140,022.00</b>
<b>Head of Community Total Budget for 2016/17</b>				<b>1,911,493.28</b>

# Leisure and Health

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>Head of Service</b>				
<b>CH27</b>	Head Of Leisure & Health	<b>P01</b>	Salary Gross Pay	59,590.00
		<b>P15</b>	National Insurance	7,104.00
		<b>P16</b>	Pensions	10,608.00
		<b>P41</b>	Mileage Allowance	500.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	20.00
			<b>Head of Service Total</b>	<b>77,822.00</b>
<b>One Leisure</b>				
<b>Huntingdon Leisure Centre</b>				
<b>LP01</b>	Swimming	<b>383</b>	Electrical Testing	250.00
		<b>420</b>	Electricity	16,000.00
		<b>421</b>	Gas	43,000.00
		<b>432</b>	Water & Sewerage	12,513.00
		<b>500</b>	Equipment	1,500.00
		<b>511</b>	Equipment Maintenance	1,400.00
		<b>551</b>	Chemicals	3,200.00
		<b>571</b>	Badges And Certificates	100.00
		<b>764</b>	Water Sampling	120.00
		<b>A02</b>	Charges (Income)	(85,100.00)
		<b>A21</b>	Room Hire	(28,540.00)
		<b>A62</b>	Education/Training	(21,000.00)
		<b>D02</b>	Adult Swimming Courses	(8,000.00)
		<b>D03</b>	Junior Swimming Courses	(217,000.00)
		<b>D64</b>	Fitness Classes	(4,200.00)
		<b>D85</b>	Parties	(6,000.00)
		<b>D99</b>	Membership	(21,574.00)
		<b>P01</b>	Salary Gross Pay	138,067.00
		<b>P15</b>	National Insurance	5,008.00
		<b>P16</b>	Pensions	3,976.00
		<b>P31</b>	Salary - Training Attendance	4,000.00
				<b>(162,280.00)</b>
<b>LP02</b>	Impressions	<b>500</b>	Equipment	8,000.00
		<b>511</b>	Equipment Maintenance	18,765.00
		<b>570</b>	Materials For Resale	200.00
		<b>A02</b>	Charges (Income)	(19,000.00)
		<b>A33</b>	Sales - Equipment	(500.00)
		<b>D62</b>	Consultation Appointments	(30,000.00)

<b>Cost Code</b>	<b>Cost Code Description</b>	<b>Account code</b>	<b>Account Code Description</b>	<b>16.17 Budget</b>
		<b>D99</b>	Membership	(345,593.00)
		<b>P01</b>	Salary Gross Pay	97,130.00
		<b>P03</b>	Overtime	511.00
		<b>P15</b>	National Insurance	7,267.00
		<b>P16</b>	Pensions	15,535.00
		<b>P31</b>	Salary - Training Attendance	100.00
		<b>P41</b>	Mileage Allowance	200.00
				<b>(247,385.00)</b>
<b>LP10</b>	Indoor Sports	<b>200</b>	Furniture	500.00
		<b>500</b>	Equipment	1,300.00
		<b>511</b>	Equipment Maintenance	1,800.00
		<b>524</b>	Sports Equipment	1,100.00
		<b>550</b>	Materials	500.00
		<b>720</b>	Instructors/Tutors	1,500.00
		<b>730</b>	Licences	2,136.00
		<b>744</b>	Entertainments Inc Cable Tv	500.00
		<b>A02</b>	Charges (Income)	(81,000.00)
		<b>A13</b>	Course Fee	(2,500.00)
		<b>A21</b>	Room Hire	(25,000.00)
		<b>A22</b>	Equipment Hire	(290.00)
		<b>A62</b>	Education/Training	(250.00)
		<b>D64</b>	Fitness Classes	(40,000.00)
		<b>D85</b>	Parties	(30,500.00)
		<b>D99</b>	Membership	(135,224.00)
		<b>P01</b>	Salary Gross Pay	56,668.00
		<b>P15</b>	National Insurance	845.00
		<b>P16</b>	Pensions	684.00
				<b>(247,231.00)</b>
<b>LP20</b>	Hospitality	<b>500</b>	Equipment	1,000.00
		<b>507</b>	Equipment Hire	2,400.00
		<b>550</b>	Materials	2,400.00
		<b>558</b>	Bar Provisions	5,500.00
		<b>559</b>	Catering Materials	20,000.00
		<b>560</b>	Vending Materials	15,800.00
		<b>567</b>	Gas Cylinders (Incl. Bars)	100.00
		<b>572</b>	Confectionery	3,500.00
		<b>728</b>	Laundry	200.00
		<b>744</b>	Entertainments Inc Cable Tv	1,000.00
		<b>758</b>	Stock Control	450.00
		<b>A21</b>	Room Hire	(820.00)
		<b>A37</b>	Sales - Bar	(14,000.00)

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>A38</b>	Sales - Catering	(70,000.00)
		<b>A39</b>	Sales - Vending	(25,000.00)
		<b>A43</b>	Sales-Confectionery	(7,400.00)
		<b>A82</b>	Functions	(2,000.00)
		<b>P01</b>	Salary Gross Pay	53,199.00
		<b>P03</b>	Overtime	122.00
		<b>P15</b>	National Insurance	2,420.00
		<b>P16</b>	Pensions	5,983.00
		<b>S04</b>	Printing (Internal)	80.00
				<b>(5,066.00)</b>
<b>LP29</b>	Outdoor Sports	<b>351</b>	Grounds Mtce Contractors	1,000.00
		<b>511</b>	Equipment Maintenance	400.00
		<b>A74</b>	Pitch Hire	(34,490.00)
				(33,090.00)
<b>LP36</b>	Creche	<b>500</b>	Equipment	200.00
		<b>550</b>	Materials	10.00
		<b>A02</b>	Charges (Income)	(750.00)
		<b>D99</b>	Membership	(26,460.00)
		<b>P01</b>	Salary Gross Pay	21,532.00
		<b>P15</b>	National Insurance	396.00
		<b>P16</b>	Pensions	3,398.00
				<b>(1,674.00)</b>
<b>LP90</b>	Site & Centre Management	<b>160</b>	Insurance Public Liability	1,000.00
		<b>163</b>	Protective Clothing & Uniforms	2,500.00
		<b>200</b>	Furniture	300.00
		<b>220</b>	Printing (External)	6,000.00
		<b>231</b>	Postage	1,000.00
		<b>255</b>	Advertising/Promoting Services	10,055.00
		<b>303</b>	Building Mtce	30,000.00
		<b>379</b>	Fixtures & Fittings	1,000.00
		<b>380</b>	Plant & Equipment Maintenance	27,000.00
		<b>383</b>	Electrical Testing	650.00
		<b>411</b>	Hire Of Rooms	4,000.00
		<b>420</b>	Electricity	45,000.00
		<b>421</b>	Gas	10,000.00
		<b>430</b>	N N D R	80,499.84
		<b>432</b>	Water & Sewerage	9,500.00
		<b>440</b>	Building Cleaning	12,000.00
		<b>443</b>	Cleaning Materials	6,800.00
		<b>450</b>	Fire & Security	2,500.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>500</b>	Equipment	4,050.00
		<b>507</b>	Equipment Hire	2,050.00
		<b>511</b>	Equipment Maintenance	5,500.00
		<b>550</b>	Materials	3,000.00
		<b>551</b>	Chemicals	800.00
		<b>570</b>	Materials For Resale	4,200.00
		<b>615</b>	Diesel	20.00
		<b>702</b>	Cash Collection	2,500.00
		<b>711</b>	Consultants	1,100.00
		<b>730</b>	Licences	13,650.00
		<b>734</b>	Medical Fees	70.00
		<b>763</b>	Waste Disposal	2,500.00
		<b>772</b>	Income Transaction Charges	5,100.00
		<b>774</b>	Washroom Services	1,376.00
		<b>A02</b>	Charges (Income)	(210.00)
		<b>A09</b>	Concession	(32,400.00)
		<b>A21</b>	Room Hire	(6,200.00)
		<b>A22</b>	Equipment Hire	(50.00)
		<b>A27</b>	Advertising	(500.00)
		<b>A33</b>	Sales - Equipment	(10,000.00)
		<b>D74</b>	Pure Spa	(16,500.00)
		<b>P01</b>	Salary Gross Pay	277,368.00
		<b>P03</b>	Overtime	1,000.00
		<b>P15</b>	National Insurance	20,469.00
		<b>P16</b>	Pensions	49,275.81
		<b>P41</b>	Mileage Allowance	1,000.00
		<b>S04</b>	Printing (Internal)	200.00
		<b>Y59</b>	V A T P E Irrecoverable	15,000.00
				<b>594,173.65</b>
		<b>Huntingdon Leisure Centre Total</b>		<b>(102,552.35)</b>
<b>Leisure Centres Corporate</b>				
<b>LL01</b>	Leisure Centre Corporate Management	<b>220</b>	Printing (External)	7,364.80
		<b>231</b>	Postage	700.00
		<b>255</b>	Advertising/Promoting Services	27,411.00
		<b>500</b>	Equipment	600.00
		<b>507</b>	Equipment Hire	1,800.00
		<b>636</b>	Travel Expenses	60.00
		<b>734</b>	Medical Fees	60.00
		<b>A13</b>	Course Fee	(480.00)
		<b>P01</b>	Salary Gross Pay	292,098.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P03</b>	Overtime	207.00
		<b>P15</b>	National Insurance	25,130.00
		<b>P16</b>	Pensions	50,334.00
		<b>P41</b>	Mileage Allowance	1,500.00
		<b>S04</b>	Printing (Internal)	530.00
		<b>Leisure Centres Corporate Total</b>		<b>407,314.80</b>
<b>Ramsey Leisure Centre</b>				
<b>LR01</b>	Swimming	<b>380</b>	Plant & Equipment Maintenance	6,700.00
		<b>500</b>	Equipment	1,000.00
		<b>511</b>	Equipment Maintenance	750.00
		<b>550</b>	Materials	900.00
		<b>551</b>	Chemicals	2,500.00
		<b>571</b>	Badges And Certificates	300.00
		<b>730</b>	Licences	150.00
		<b>764</b>	Water Sampling	150.00
		<b>A02</b>	Charges (Income)	(41,000.00)
		<b>A21</b>	Room Hire	(3,400.00)
		<b>A62</b>	Education/Training	(13,200.00)
		<b>D02</b>	Adult Swimming Courses	(7,000.00)
		<b>D03</b>	Junior Swimming Courses	(147,000.00)
		<b>D64</b>	Fitness Classes	(2,600.00)
		<b>D85</b>	Parties	(3,700.00)
		<b>D99</b>	Membership	(16,667.00)
		<b>P01</b>	Salary Gross Pay	95,857.00
		<b>P15</b>	National Insurance	1,478.00
		<b>P16</b>	Pensions	3,834.00
		<b>P31</b>	Salary - Training Attendance	4,000.00
				<b>(116,948.00)</b>
<b>LR02</b>	Impressions	<b>500</b>	Equipment	8,000.00
		<b>511</b>	Equipment Maintenance	10,000.00
		<b>570</b>	Materials For Resale	200.00
		<b>A02</b>	Charges (Income)	(7,000.00)
		<b>A33</b>	Sales - Equipment	(1,500.00)
		<b>D62</b>	Consultation Appointments	(39,300.00)
		<b>D99</b>	Membership	(154,177.00)
		<b>P01</b>	Salary Gross Pay	66,168.00
		<b>P03</b>	Overtime	50.00
		<b>P15</b>	National Insurance	4,908.00
		<b>P16</b>	Pensions	8,111.00
				<b>(104,540.00)</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>LR10</b>	Indoor Sports	<b>500</b>	Equipment	1,000.00
		<b>511</b>	Equipment Maintenance	1,000.00
		<b>524</b>	Sports Equipment	1,000.00
		<b>550</b>	Materials	300.00
		<b>571</b>	Badges And Certificates	100.00
		<b>720</b>	Instructors/Tutors	750.00
		<b>730</b>	Licences	700.00
		<b>A02</b>	Charges (Income)	(12,500.00)
		<b>A13</b>	Course Fee	(1,500.00)
		<b>A21</b>	Room Hire	(13,500.00)
		<b>A22</b>	Equipment Hire	(50.00)
		<b>A62</b>	Education/Training	(10,000.00)
		<b>D64</b>	Fitness Classes	(16,000.00)
		<b>D85</b>	Parties	(5,000.00)
		<b>D99</b>	Membership	(54,565.00)
		<b>P01</b>	Salary Gross Pay	24,780.00
		<b>P15</b>	National Insurance	552.00
		<b>P16</b>	Pensions	1,613.00
				<b>(81,320.00)</b>
<b>LR20</b>	Hospitality	<b>550</b>	Materials	10.00
		<b>560</b>	Vending Materials	6,500.00
		<b>758</b>	Stock Control	100.00
		<b>A39</b>	Sales - Vending	(11,600.00)
				<b>(4,990.00)</b>
<b>LR29</b>	Outdoor Sports	<b>351</b>	Grounds Mtce Contractors	1,500.00
		<b>511</b>	Equipment Maintenance	500.00
		<b>550</b>	Materials	30.00
		<b>A74</b>	Pitch Hire	(8,000.00)
				<b>(5,970.00)</b>
<b>LR36</b>	Creche	<b>500</b>	Equipment	100.00
		<b>550</b>	Materials	25.00
		<b>A02</b>	Charges (Income)	(700.00)
		<b>D99</b>	Membership	(10,640.00)
		<b>P01</b>	Salary Gross Pay	17,266.00
		<b>P15</b>	National Insurance	210.00
		<b>P16</b>	Pensions	1,402.00
				<b>7,663.00</b>
<b>LR90</b>	Site & Centre Management	<b>163</b>	Protective Clothing & Uniforms	1,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>200</b>	Furniture	500.00
		<b>220</b>	Printing (External)	4,000.00
		<b>231</b>	Postage	400.00
		<b>255</b>	Advertising/Promoting Services	4,613.00
		<b>303</b>	Building Mtce	13,000.00
		<b>379</b>	Fixtures & Fittings	656.00
		<b>380</b>	Plant & Equipment Maintenance	1,000.00
		<b>383</b>	Electrical Testing	375.00
		<b>420</b>	Electricity	26,000.00
		<b>421</b>	Gas	16,500.00
		<b>430</b>	N N D R	36,500.00
		<b>432</b>	Water & Sewerage	9,300.00
		<b>440</b>	Building Cleaning	7,500.00
		<b>443</b>	Cleaning Materials	1,100.00
		<b>450</b>	Fire & Security	1,000.00
		<b>500</b>	Equipment	550.00
		<b>507</b>	Equipment Hire	1,600.00
		<b>511</b>	Equipment Maintenance	2,500.00
		<b>550</b>	Materials	2,300.00
		<b>570</b>	Materials For Resale	2,300.00
		<b>702</b>	Cash Collection	650.00
		<b>711</b>	Consultants	550.00
		<b>730</b>	Licences	5,850.00
		<b>758</b>	Stock Control	50.00
		<b>763</b>	Waste Disposal	970.00
		<b>772</b>	Income Transaction Charges	1,683.00
		<b>A02</b>	Charges (Income)	(1,004.00)
		<b>A33</b>	Sales - Equipment	(5,000.00)
		<b>D74</b>	Pure Spa	(900.00)
		<b>D99</b>	Membership	(4,800.00)
		<b>P01</b>	Salary Gross Pay	115,520.00
		<b>P03</b>	Overtime	3,142.00
		<b>P15</b>	National Insurance	9,401.00
		<b>P16</b>	Pensions	20,507.00
		<b>P41</b>	Mileage Allowance	300.00
		<b>Y59</b>	V A T P E Irrecoverable	9,000.00
				<b>288,613.00</b>
			<b>Ramsey Leisure Centre Total</b>	<b>(17,492.00)</b>
<b>Sawtry Leisure Centre</b>				
<b>LS01</b>	Swimming	<b>500</b>	Equipment	1,000.00
		<b>507</b>	Equipment Hire	1,800.00
		<b>524</b>	Sports Equipment	500.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>551</b>	Chemicals	2,000.00
		<b>571</b>	Badges And Certificates	100.00
		<b>A02</b>	Charges (Income)	(40,000.00)
		<b>A62</b>	Education/Training	(21,890.00)
		<b>D02</b>	Adult Swimming Courses	(5,000.00)
		<b>D03</b>	Junior Swimming Courses	(87,000.00)
		<b>D64</b>	Fitness Classes	(1,600.00)
		<b>D85</b>	Parties	(2,500.00)
		<b>D99</b>	Membership	(8,872.00)
		<b>P01</b>	Salary Gross Pay	70,798.00
		<b>P15</b>	National Insurance	1,358.00
		<b>P16</b>	Pensions	147.00
		<b>P31</b>	Salary - Training Attendance	3,000.00
				<b>(86,159.00)</b>
<b>LS02</b>	Impressions	<b>500</b>	Equipment	2,400.00
		<b>511</b>	Equipment Maintenance	9,328.00
		<b>570</b>	Materials For Resale	205.00
		<b>A02</b>	Charges (Income)	(6,000.00)
		<b>D62</b>	Consultation Appointments	(6,000.00)
		<b>D99</b>	Membership	(91,309.00)
		<b>P01</b>	Salary Gross Pay	34,820.00
		<b>P03</b>	Overtime	50.00
		<b>P15</b>	National Insurance	2,197.00
		<b>P16</b>	Pensions	3,871.00
				<b>(50,438.00)</b>
<b>LS10</b>	Indoor Sports	<b>511</b>	Equipment Maintenance	600.00
		<b>524</b>	Sports Equipment	1,200.00
		<b>550</b>	Materials	500.00
		<b>720</b>	Instructors/Tutors	500.00
		<b>A02</b>	Charges (Income)	(11,000.00)
		<b>A13</b>	Course Fee	(8,800.00)
		<b>A21</b>	Room Hire	(6,742.00)
		<b>A62</b>	Education/Training	(28,056.00)
		<b>D64</b>	Fitness Classes	(14,500.00)
		<b>D85</b>	Parties	(2,000.00)
		<b>D99</b>	Membership	(36,771.00)
		<b>P01</b>	Salary Gross Pay	26,215.00
		<b>P15</b>	National Insurance	344.00
				<b>(78,510.00)</b>
<b>LS20</b>	Hospitality	<b>560</b>	Vending Materials	3,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>758</b>	Stock Control	50.00
		<b>A39</b>	Sales - Vending	(7,000.00)
				<b>(3,950.00)</b>
<b>LS29</b>	Outdoor Sports	<b>351</b>	Grounds Mtce Contractors	845.00
		<b>A62</b>	Education/Training	(6,740.00)
		<b>A74</b>	Pitch Hire	(15,000.00)
				<b>(20,895.00)</b>
<b>LS36</b>	Creche	<b>500</b>	Equipment	100.00
		<b>550</b>	Materials	50.00
		<b>A02</b>	Charges (Income)	(100.00)
		<b>D99</b>	Membership	(11,799.00)
		<b>P01</b>	Salary Gross Pay	19,177.00
		<b>P15</b>	National Insurance	41.00
		<b>P16</b>	Pensions	2,804.00
				<b>10,273.00</b>
<b>LS90</b>	Site & Centre Management	<b>163</b>	Protective Clothing & Uniforms	750.00
		<b>200</b>	Furniture	200.00
		<b>220</b>	Printing (External)	4,153.50
		<b>231</b>	Postage	500.00
		<b>255</b>	Advertising/Promoting Services	4,612.00
		<b>303</b>	Building Mtce	15,000.00
		<b>420</b>	Electricity	40,000.00
		<b>421</b>	Gas	18,000.00
		<b>430</b>	N N D R	34,351.00
		<b>432</b>	Water & Sewerage	8,110.00
		<b>440</b>	Building Cleaning	10,000.00
		<b>443</b>	Cleaning Materials	2,000.00
		<b>450</b>	Fire & Security	1,200.00
		<b>500</b>	Equipment	800.00
		<b>507</b>	Equipment Hire	1,500.00
		<b>550</b>	Materials	1,710.00
		<b>570</b>	Materials For Resale	1,000.00
		<b>702</b>	Cash Collection	550.00
		<b>730</b>	Licences	5,162.00
		<b>744</b>	Entertainments Inc Cable Tv	300.00
		<b>763</b>	Waste Disposal	950.00
		<b>772</b>	Income Transaction Charges	1,150.00
		<b>A33</b>	Sales - Equipment	(2,800.00)
		<b>P01</b>	Salary Gross Pay	117,650.00
		<b>P03</b>	Overtime	450.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P15</b>	National Insurance	9,735.00
		<b>P16</b>	Pensions	20,935.00
		<b>P41</b>	Mileage Allowance	1,500.00
		<b>S04</b>	Printing (Internal)	290.00
		<b>Y59</b>	V A T P E Irrecoverable	11,000.00
				<b>310,758.50</b>
			<b>Sawtry Leisure Centre</b>	<b>81,079.50</b>
<b>St Ives Leisure Centre</b>				
<b>LQ01</b>	Swimming	<b>500</b>	Equipment	500.00
		<b>524</b>	Sports Equipment	500.00
		<b>550</b>	Materials	2,000.00
		<b>551</b>	Chemicals	4,400.00
		<b>571</b>	Badges And Certificates	500.00
		<b>A02</b>	Charges (Income)	(90,000.00)
		<b>A21</b>	Room Hire	(45,000.00)
		<b>A62</b>	Education/Training	(60,000.00)
		<b>D02</b>	Adult Swimming Courses	(14,000.00)
		<b>D03</b>	Junior Swimming Courses	(162,000.00)
		<b>D64</b>	Fitness Classes	(5,000.00)
		<b>D85</b>	Parties	(7,000.00)
		<b>D99</b>	Membership	(21,131.00)
		<b>P01</b>	Salary Gross Pay	100,135.00
		<b>P15</b>	National Insurance	3,597.00
		<b>P16</b>	Pensions	2,781.00
		<b>P31</b>	Salary - Training Attendance	5,000.00
				<b>(284,718.00)</b>
<b>LQ02</b>	Impressions	<b>500</b>	Equipment	10,800.00
		<b>511</b>	Equipment Maintenance	14,684.00
		<b>570</b>	Materials For Resale	210.00
		<b>A02</b>	Charges (Income)	(35,491.05)
		<b>A33</b>	Sales - Equipment	(1,500.00)
		<b>D62</b>	Consultation Appointments	(45,000.00)
		<b>D99</b>	Membership	(636,449.00)
		<b>P01</b>	Salary Gross Pay	160,273.00
		<b>P03</b>	Overtime	645.00
		<b>P15</b>	National Insurance	10,474.00
		<b>P16</b>	Pensions	21,029.00
				<b>(500,325.05)</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>LQ10</b>	Indoor Sports	<b>524</b>	Sports Equipment	7,000.00
		<b>550</b>	Materials	500.00
		<b>730</b>	Licences	3,354.00
		<b>A02</b>	Charges (Income)	(63,206.00)
		<b>A13</b>	Course Fee	(5,000.00)
		<b>A21</b>	Room Hire	(53,000.00)
		<b>A22</b>	Equipment Hire	(200.00)
		<b>A62</b>	Education/Training	(55,500.00)
		<b>D64</b>	Fitness Classes	(72,000.00)
		<b>D85</b>	Parties	(23,500.00)
		<b>D99</b>	Membership	(191,212.00)
		<b>P01</b>	Salary Gross Pay	64,469.00
		<b>P15</b>	National Insurance	579.00
		<b>P16</b>	Pensions	1,705.00
				<b>(386,011.00)</b>
<b>LQ16</b>	Ten Pin Bowling	<b>500</b>	Equipment	500.00
		<b>550</b>	Materials	250.00
		<b>730</b>	Licences	75.00
		<b>A02</b>	Charges (Income)	(60,000.00)
		<b>A21</b>	Room Hire	(38,000.00)
		<b>D85</b>	Parties	(8,000.00)
		<b>P01</b>	Salary Gross Pay	33,401.00
		<b>P15</b>	National Insurance	264.00
				<b>(71,510.00)</b>
<b>LQ20</b>	Hospitality	<b>443</b>	Cleaning Materials	1,500.00
		<b>550</b>	Materials	3,500.00
		<b>558</b>	Bar Provisions	14,000.00
		<b>559</b>	Catering Materials	45,000.00
		<b>560</b>	Vending Materials	10,000.00
		<b>567</b>	Gas Cylinders (Incl. Bars)	200.00
		<b>572</b>	Confectionery	7,500.00
		<b>758</b>	Stock Control	500.00
		<b>A37</b>	Sales - Bar	(42,000.00)
		<b>A38</b>	Sales - Catering	(164,000.00)
		<b>A39</b>	Sales - Vending	(15,000.00)
		<b>A43</b>	Sales-Confectionery	(15,000.00)
		<b>P01</b>	Salary Gross Pay	108,143.00
		<b>P15</b>	National Insurance	2,769.00
		<b>P16</b>	Pensions	6,364.00
				<b>(36,524.00)</b>

<b>Cost Code</b>	<b>Cost Code Description</b>	<b>Account code</b>	<b>Account Code Description</b>	<b>16.17 Budget</b>
<b>LQ21</b>	Burgess Hall	<b>100</b>	Hired Staff	10,000.00
		<b>163</b>	Protective Clothing & Uniforms	200.00
		<b>200</b>	Furniture	500.00
		<b>255</b>	Advertising/Promoting Services	11,000.00
		<b>443</b>	Cleaning Materials	1,400.00
		<b>500</b>	Equipment	2,500.00
		<b>507</b>	Equipment Hire	2,000.00
		<b>550</b>	Materials	6,800.00
		<b>710</b>	Catering	18,500.00
		<b>730</b>	Licences	2,015.00
		<b>744</b>	Entertainments Inc Cable Tv	53,000.00
		<b>758</b>	Stock Control	500.00
		<b>A02</b>	Charges (Income)	(10,000.00)
		<b>A04</b>	Costs Recovered	(1,000.00)
		<b>A06</b>	Commission	(1,000.00)
		<b>A21</b>	Room Hire	(155,000.00)
		<b>A22</b>	Equipment Hire	(4,500.00)
		<b>A33</b>	Sales - Equipment	(100.00)
		<b>A62</b>	Education/Training	(36,107.00)
		<b>A82</b>	Functions	(154,939.00)
		<b>P01</b>	Salary Gross Pay	108,986.00
		<b>P03</b>	Overtime	4,500.00
		<b>P15</b>	National Insurance	5,921.00
		<b>P16</b>	Pensions	8,746.00
				<b>(126,078.00)</b>
<b>LQ27</b>	Hospitality - Burgess Bar	<b>163</b>	Protective Clothing & Uniforms	500.00
		<b>500</b>	Equipment	1,000.00
		<b>550</b>	Materials	3,500.00
		<b>558</b>	Bar Provisions	50,000.00
		<b>559</b>	Catering Materials	13,000.00
		<b>567</b>	Gas Cylinders (Incl. Bars)	500.00
		<b>572</b>	Confectionery	2,500.00
		<b>758</b>	Stock Control	250.00
		<b>A02</b>	Charges (Income)	(5,000.00)
		<b>A37</b>	Sales - Bar	(175,000.00)
		<b>A38</b>	Sales - Catering	(40,000.00)
		<b>A43</b>	Sales-Confectionery	(6,000.00)
		<b>P01</b>	Salary Gross Pay	63,362.00
		<b>P03</b>	Overtime	226.00
		<b>P15</b>	National Insurance	1,763.00
		<b>P16</b>	Pensions	1,329.00
		<b>P41</b>	Mileage Allowance	50.00
				<b>(88,020.00)</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>LQ36</b>	Creche	<b>500</b>	Equipment	200.00
		<b>A02</b>	Charges (Income)	(1,500.00)
		<b>D99</b>	Membership	(25,190.00)
		<b>P01</b>	Salary Gross Pay	36,694.00
		<b>P15</b>	National Insurance	397.00
		<b>P16</b>	Pensions	4,504.00
				<b>15,105.00</b>
<b>LQ90</b>	Site & Centre Management	<b>120</b>	Recruitment - Advertising	500.00
		<b>163</b>	Protective Clothing & Uniforms	2,800.00
		<b>220</b>	Printing (External)	9,500.00
		<b>231</b>	Postage	1,500.00
		<b>255</b>	Advertising/Promoting Services	10,500.00
		<b>303</b>	Building Mtce	90,000.00
		<b>420</b>	Electricity	100,000.00
		<b>421</b>	Gas	62,000.00
		<b>430</b>	N N D R	112,883.00
		<b>432</b>	Water & Sewerage	22,000.00
		<b>440</b>	Building Cleaning	25,000.00
		<b>443</b>	Cleaning Materials	5,175.00
		<b>450</b>	Fire & Security	3,000.00
		<b>500</b>	Equipment	5,000.00
		<b>507</b>	Equipment Hire	2,050.00
		<b>550</b>	Materials	3,800.00
		<b>551</b>	Chemicals	2,000.00
		<b>570</b>	Materials For Resale	2,050.00
		<b>702</b>	Cash Collection	1,522.00
		<b>710</b>	Catering	200.00
		<b>711</b>	Consultants	110.00
		<b>730</b>	Licences	7,500.00
		<b>734</b>	Medical Fees	120.00
		<b>758</b>	Stock Control	50.00
		<b>763</b>	Waste Disposal	7,000.00
		<b>772</b>	Income Transaction Charges	18,000.00
		<b>A02</b>	Charges (Income)	(3,000.00)
		<b>A09</b>	Concession	(27,000.00)
		<b>A19</b>	Rent - Land	(5,000.00)
		<b>A27</b>	Advertising	(1,000.00)
		<b>A33</b>	Sales - Equipment	(6,500.00)
		<b>D74</b>	Pure Spa	(37,000.00)
		<b>P01</b>	Salary Gross Pay	308,098.00
		<b>P03</b>	Overtime	2,700.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P15</b>	National Insurance	23,473.00
		<b>P16</b>	Pensions	54,591.18
		<b>P31</b>	Salary - Training Attendance	200.00
		<b>P41</b>	Mileage Allowance	2,000.00
		<b>S04</b>	Printing (Internal)	700.00
		<b>Y59</b>	V A T P E Irrecoverable	24,000.00
				<b>830,522.18</b>
			<b>St Ives Leisure Centre Total</b>	<b>(647,558.87)</b>
<b>St Ives Outdoor Centre</b>				
<b>LK20</b>	Hospitality	<b>443</b>	Cleaning Materials	500.00
		<b>500</b>	Equipment	500.00
		<b>550</b>	Materials	1,600.00
		<b>558</b>	Bar Provisions	20,000.00
		<b>559</b>	Catering Materials	8,000.00
		<b>567</b>	Gas Cylinders (Incl. Bars)	700.00
		<b>572</b>	Confectionery	3,000.00
		<b>758</b>	Stock Control	400.00
		<b>A37</b>	Sales - Bar	(55,000.00)
		<b>A38</b>	Sales - Catering	(24,000.00)
		<b>A43</b>	Sales-Confectionery	(5,000.00)
		<b>P01</b>	Salary Gross Pay	17,154.00
		<b>P15</b>	National Insurance	552.00
		<b>P16</b>	Pensions	832.00
				<b>(30,762.00)</b>
<b>LK29</b>	Outdoor Sports	<b>351</b>	Grounds Mtce Contractors	3,000.00
		<b>524</b>	Sports Equipment	3,500.00
		<b>A62</b>	Education/Training	(15,000.00)
		<b>A74</b>	Pitch Hire	(109,384.00)
		<b>Y03</b>	Renewals Fund Contribution	25,000.00
				<b>(92,884.00)</b>
<b>LK90</b>	Site & Centre Management	<b>163</b>	Protective Clothing & Uniforms	200.00
		<b>420</b>	Electricity	30,000.00
		<b>421</b>	Gas	7,000.00
		<b>430</b>	N N D R	75,949.00
		<b>432</b>	Water & Sewerage	9,000.00
		<b>440</b>	Building Cleaning	17,000.00
		<b>443</b>	Cleaning Materials	500.00
		<b>450</b>	Fire & Security	1,000.00
		<b>500</b>	Equipment	1,000.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>507</b>	Equipment Hire	500.00
		<b>550</b>	Materials	250.00
		<b>615</b>	Diesel	4,000.00
		<b>619</b>	Vehicle Maintenance External	3,000.00
		<b>730</b>	Licences	500.00
		<b>763</b>	Waste Disposal	2,000.00
		<b>774</b>	Washroom Services	150.00
		<b>A02</b>	Charges (Income)	(205.00)
		<b>A21</b>	Room Hire	(3,500.00)
		<b>A22</b>	Equipment Hire	(150.00)
		<b>P01</b>	Salary Gross Pay	45,954.00
		<b>P03</b>	Overtime	200.00
		<b>P15</b>	National Insurance	3,747.00
		<b>P16</b>	Pensions	7,748.00
		<b>P41</b>	Mileage Allowance	50.00
				<b>205,893.00</b>
			<b>St Ives Outdoor Centre Total</b>	<b>82,247.00</b>
<b>St Neots Leisure Centre</b>				
<b>LN01</b>	Swimming	<b>420</b>	Electricity	96,700.00
		<b>421</b>	Gas	39,889.00
		<b>432</b>	Water & Sewerage	19,938.00
		<b>500</b>	Equipment	2,000.00
		<b>507</b>	Equipment Hire	1,900.00
		<b>511</b>	Equipment Maintenance	2,000.00
		<b>524</b>	Sports Equipment	2,000.00
		<b>550</b>	Materials	1,000.00
		<b>551</b>	Chemicals	6,600.00
		<b>571</b>	Badges And Certificates	200.00
		<b>764</b>	Water Sampling	80.00
		<b>A02</b>	Charges (Income)	(140,000.00)
		<b>A21</b>	Room Hire	(20,000.00)
		<b>A62</b>	Education/Training	(30,000.00)
		<b>D02</b>	Adult Swimming Courses	(11,000.00)
		<b>D03</b>	Junior Swimming Courses	(302,000.00)
		<b>D64</b>	Fitness Classes	(5,000.00)
		<b>D85</b>	Parties	(21,900.00)
		<b>D99</b>	Membership	(29,005.00)
		<b>P01</b>	Salary Gross Pay	176,738.00
		<b>P15</b>	National Insurance	4,898.00
		<b>P16</b>	Pensions	6,390.00
		<b>P31</b>	Salary - Training Attendance	6,000.00
				<b>(192,572.00)</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>LN02</b>	Impressions	<b>500</b>	Equipment	10,800.00
		<b>511</b>	Equipment Maintenance	10,000.00
		<b>570</b>	Materials For Resale	250.00
		<b>A02</b>	Charges (Income)	(30,000.00)
		<b>A33</b>	Sales - Equipment	(2,000.00)
		<b>D62</b>	Consultation Appointments	(45,000.00)
		<b>D99</b>	Membership	(590,099.00)
		<b>P01</b>	Salary Gross Pay	120,645.00
		<b>P03</b>	Overtime	328.00
		<b>P15</b>	National Insurance	8,971.00
		<b>P16</b>	Pensions	18,426.00
		<b>P31</b>	Salary - Training Attendance	500.00
				<b>(497,179.00)</b>
<b>LN10</b>	Indoor Sports	<b>500</b>	Equipment	1,500.00
		<b>524</b>	Sports Equipment	1,750.00
		<b>550</b>	Materials	200.00
		<b>720</b>	Instructors/Tutors	1,000.00
		<b>A02</b>	Charges (Income)	(76,815.00)
		<b>A13</b>	Course Fee	(3,000.00)
		<b>A21</b>	Room Hire	(33,210.00)
		<b>A22</b>	Equipment Hire	(300.00)
		<b>D64</b>	Fitness Classes	(45,000.00)
		<b>D85</b>	Parties	(30,200.00)
		<b>D99</b>	Membership	(184,766.00)
		<b>P01</b>	Salary Gross Pay	81,968.00
		<b>P15</b>	National Insurance	1,456.00
		<b>P16</b>	Pensions	4,232.00
				<b>(281,185.00)</b>
<b>LN20</b>	Hospitality	<b>200</b>	Furniture	1,000.00
		<b>443</b>	Cleaning Materials	1,500.00
		<b>500</b>	Equipment	1,000.00
		<b>511</b>	Equipment Maintenance	100.00
		<b>550</b>	Materials	2,000.00
		<b>558</b>	Bar Provisions	6,500.00
		<b>559</b>	Catering Materials	30,000.00
		<b>560</b>	Vending Materials	14,500.00
		<b>567</b>	Gas Cylinders (Incl. Bars)	180.00
		<b>572</b>	Confectionery	1,800.00
		<b>758</b>	Stock Control	650.00
		<b>A37</b>	Sales - Bar	(13,000.00)
		<b>A38</b>	Sales - Catering	(68,000.00)

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>A39</b>	Sales - Vending	(27,040.00)
		<b>A43</b>	Sales-Confectionery	(5,000.00)
		<b>A82</b>	Functions	(500.00)
		<b>P01</b>	Salary Gross Pay	56,758.00
		<b>P15</b>	National Insurance	1,744.00
		<b>P16</b>	Pensions	6,731.00
				<b>10,923.00</b>
<b>LN29</b>	Outdoor Sports	<b>351</b>	Grounds Mtce Contractors	6,000.00
		<b>500</b>	Equipment	500.00
		<b>524</b>	Sports Equipment	500.00
		<b>571</b>	Badges And Certificates	600.00
		<b>614</b>	Petrol	100.00
		<b>619</b>	Vehicle Maintenance External	359.00
		<b>A02</b>	Charges (Income)	(500.00)
		<b>A62</b>	Education/Training	(18,000.00)
		<b>A74</b>	Pitch Hire	(69,250.00)
		<b>P01</b>	Salary Gross Pay	2,168.00
		<b>P15</b>	National Insurance	299.00
				<b>(77,224.00)</b>
<b>LN36</b>	Creche	<b>550</b>	Materials	200.00
		<b>A02</b>	Charges (Income)	(1,000.00)
		<b>D99</b>	Membership	(36,230.00)
		<b>P01</b>	Salary Gross Pay	36,023.00
		<b>P15</b>	National Insurance	1,781.00
		<b>P16</b>	Pensions	5,139.00
				<b>5,913.00</b>
<b>LN90</b>	Site & Centre Management	<b>120</b>	Recruitment - Advertising	500.00
		<b>163</b>	Protective Clothing & Uniforms	3,000.00
		<b>200</b>	Furniture	1,000.00
		<b>220</b>	Printing (External)	7,196.00
		<b>231</b>	Postage	1,600.00
		<b>255</b>	Advertising/Promoting Services	10,533.00
		<b>303</b>	Building Mtce	61,714.00
		<b>421</b>	Gas	5,000.00
		<b>430</b>	N N D R	134,144.00
		<b>432</b>	Water & Sewerage	6,600.00
		<b>440</b>	Building Cleaning	12,110.00
		<b>443</b>	Cleaning Materials	6,000.00
		<b>450</b>	Fire & Security	5,500.00
		<b>500</b>	Equipment	5,732.00

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>507</b>	Equipment Hire	4,550.00
		<b>550</b>	Materials	5,000.00
		<b>551</b>	Chemicals	2,000.00
		<b>570</b>	Materials For Resale	5,000.00
		<b>702</b>	Cash Collection	3,400.00
		<b>711</b>	Consultants	1,000.00
		<b>730</b>	Licences	12,516.00
		<b>758</b>	Stock Control	150.00
		<b>763</b>	Waste Disposal	2,000.00
		<b>772</b>	Income Transaction Charges	8,200.00
		<b>A02</b>	Charges (Income)	(600.00)
		<b>A09</b>	Concession	(16,500.00)
		<b>A21</b>	Room Hire	(300.00)
		<b>A33</b>	Sales - Equipment	(13,000.00)
		<b>D74</b>	Pure Spa	(22,750.00)
		<b>P01</b>	Salary Gross Pay	299,190.00
		<b>P03</b>	Overtime	2,250.00
		<b>P15</b>	National Insurance	22,506.00
		<b>P16</b>	Pensions	49,662.92
		<b>P41</b>	Mileage Allowance	600.00
		<b>Y59</b>	V A T P E Irrecoverable	22,000.00
				<b>647,503.92</b>
		<b>St Neots Leisure Centre Total</b>		<b>(383,820.08)</b>
		<b>One Leisure Total</b>		<b>(580,782.00)</b>
<b>Sports and Active Lifestyles</b>				
<b>LB30</b>	S&A Lifestyles Gen Mng'T	<b>163</b>	Protective Clothing & Uniforms	225.00
		<b>231</b>	Postage	100.00
		<b>609</b>	Vehicle Licence	225.00
		<b>622</b>	Vehicle Mot	50.00
		<b>625</b>	Vehicle Parts & Fittings	150.00
		<b>P01</b>	Salary Gross Pay	154,771.96
		<b>P03</b>	Overtime	100.00
		<b>P15</b>	National Insurance	14,070.03
		<b>P16</b>	Pensions	26,307.64
		<b>P41</b>	Mileage Allowance	1,095.00
		<b>S04</b>	Printing (Internal)	50.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	130.00
		<b>W12</b>	Diesel From Stock	200.00
				<b>197,474.63</b>

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
<b>LB31</b>	Healthy Walks	<b>163</b>	Protective Clothing & Uniforms	75.00
		<b>220</b>	Printing (External)	1,122.00
		<b>231</b>	Postage	350.00
		<b>250</b>	Books & Publications	180.00
		<b>411</b>	Hire Of Rooms	100.00
		<b>500</b>	Equipment	160.00
		<b>607</b>	Vehicle Hire	300.00
		<b>636</b>	Travel Expenses	1,500.00
		<b>710</b>	Catering	250.00
		<b>A04</b>	Costs Recovered	(1,000.00)
		<b>A33</b>	Sales - Equipment	(100.00)
		<b>B11</b>	Contributn From County Council	(10,000.00)
		<b>B16</b>	Private Donations	(1,000.00)
		<b>P01</b>	Salary Gross Pay	15,083.00
		<b>P03</b>	Overtime	300.00
		<b>P15</b>	National Insurance	1,872.00
		<b>P16</b>	Pensions	4,152.00
		<b>P41</b>	Mileage Allowance	250.00
		<b>S04</b>	Printing (Internal)	150.00
				<b>13,744.00</b>
<b>LB33</b>	Exercise Referral	<b>163</b>	Protective Clothing & Uniforms	239.00
		<b>500</b>	Equipment	2,615.00
		<b>B11</b>	Contributn From County Council	(10,000.00)
		<b>P01</b>	Salary Gross Pay	52,117.00
		<b>P15</b>	National Insurance	3,815.00
		<b>P16</b>	Pensions	8,024.00
		<b>P41</b>	Mileage Allowance	1,000.00
		<b>S04</b>	Printing (Internal)	280.00
		<b>S07</b>	Mfds - Local Print Scan & Copy	100.00
				<b>58,190.00</b>
<b>LB37</b>	Sports Development	<b>163</b>	Protective Clothing & Uniforms	225.00
		<b>220</b>	Printing (External)	1,200.00
		<b>231</b>	Postage	115.00
		<b>255</b>	Advertising/Promoting Services	710.00
		<b>411</b>	Hire Of Rooms	400.00
		<b>500</b>	Equipment	485.00
		<b>524</b>	Sports Equipment	100.00
		<b>720</b>	Instructors/Tutors	3,000.00
		<b>730</b>	Licences	180.00
		<b>A04</b>	Costs Recovered	(2,500.00)
		<b>A13</b>	Course Fee	(9,000.00)

Cost Code	Cost Code Description	Account code	Account Code Description	16.17 Budget
		<b>P01</b>	Salary Gross Pay	7,000.00
		<b>S04</b>	Printing (Internal)	300.00
				<b>2,215.00</b>
<b>LB41</b>	Active At 50	<b>163</b>	Protective Clothing & Uniforms	75.00
		<b>231</b>	Postage	200.00
		<b>255</b>	Advertising/Promoting Services	232.00
		<b>411</b>	Hire Of Rooms	8,300.00
		<b>500</b>	Equipment	700.00
		<b>A04</b>	Costs Recovered	(500.00)
		<b>A13</b>	Course Fee	(37,000.00)
		<b>A31</b>	Sales - Publications	(20.00)
		<b>A32</b>	Sales - Materials	(100.00)
		<b>A33</b>	Sales - Equipment	(280.00)
		<b>P01</b>	Salary Gross Pay	23,337.00
		<b>P15</b>	National Insurance	1,051.00
		<b>P16</b>	Pensions	1,351.00
		<b>P41</b>	Mileage Allowance	290.00
		<b>S04</b>	Printing (Internal)	150.00
				<b>(2,214.00)</b>
<b>LB47</b>	Dash Sports England	<b>163</b>	Protective Clothing & Uniforms	50.00
		<b>220</b>	Printing (External)	825.00
		<b>255</b>	Advertising/Promoting Services	825.00
		<b>411</b>	Hire Of Rooms	3,940.00
		<b>524</b>	Sports Equipment	200.00
		<b>720</b>	Instructors/Tutors	3,971.00
		<b>777</b>	Subcontractors	200.00
		<b>A13</b>	Course Fee	(2,000.00)
		<b>B64</b>	Lottery Grant	(56,531.00)
		<b>P03</b>	Overtime	200.00
		<b>P41</b>	Mileage Allowance	1,500.00
		<b>W12</b>	Diesel From Stock	289.00
				<b>(46,531.00)</b>
			<b>Sport and Active Lifestyles Total</b>	<b>222,878.63</b>
<b>Head of Health &amp; Leisure Total Budget for 2016/17</b>				<b>(280,081.37)</b>



