

## SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL

---

**REPORT TO:** New Communities Portfolio Holder 7 July 2009  
**AUTHOR/S:** Chief Executive / Principal Accountant (General Fund and Costing)

---

### **FINANCIAL MONITORING REPORT FINAL NEW COMMUNITIES PORTFOLIO EXPENDITURE FOR 2008-09**

#### **Purpose**

1. This report compares the final actual revenue and capital expenditure for the New Communities Portfolio with the working budget for the year ending 31 March 2009, and seeks comments from the Portfolio Holder and officers.

#### **Background**

2. There were two previous monitoring reports to the portfolio holder in the 2008-09 year, the latest covering expenditure up to the end of January 2009. In addition, the New Communities revised estimates were reported to the Portfolio Holder in January.
3. The format of this report is consistent with the monitoring reports during the year, in that it concentrates on the direct costs, which are completely under the control of the cost centre managers, whereas the recharges are dependent on various factors that are more corporate. Therefore, the final recharges and related transactions are shown separately in the summary. These recharges are calculated for the original estimates in December before the start of the financial year, then recalculated for the revised estimates and finalised at the year-end.
4. The reported figures are summarised in Appendix A. Appendix B shows the full detail of the revenue expenditure. The working budget figures are the revised estimates, adjusted for additional virements.
5. Grant expenditure is shown on a commitments basis to 31 March, whereas other expenditure is on an accruals basis.
6. It was reported at the previous meeting that an overspend of £7K was expected on Planning Policy, due to a back-log of inspectors fees; the rest of the Portfolio expenditure, however, was likely to compare closely to the estimates, apart from specific under spending caused by delays on Community Development and Growth, both of which were likely to result in budget rollover requests. The relevant Portfolio Holder will form part of the rollover approval process, but the Finance and Staffing Portfolio Holder will consider final approval.

#### **Considerations**

7. Total Revenue Net Direct Costs: under by £37K  
The revenue net direct costs show £531,411 spent out of a budget of £568,411 (94%). The main areas of under spending are Community Development, Sustainability and Growth (these are covered below). Of the rest, over spending on Sports Development is netted off by an under spend on Arts Development, whilst the over spending on Planning Policy was anticipated at the last meeting.

8. Community Development Revenue Expenditure: under by £9K  
The one-off Community Facilities Audit took longer than anticipated, so some of the expenditure is falling in 2009-10. A rollover is being requested.
9. Sustainability Revenue Expenditure: under by £20K  
Part of the carbon emissions and Cambridge Carbon Footprint projects were not completed at the end of March. Therefore, rollover requests of approximately £9K are being made through the portfolio holder for Sustainability, Procurement and Efficiency, who is now responsible for Sustainability. Savings were made on the NI186 Carbon Emissions (£4K) and other projects. Around £5K of budgeted expenditure was in fact charged against other heads, rather than being set against this service budget, and the Climate Change Group estimate was under by £2K.
10. Growth Agenda Revenue Expenditure: under by £15K  
The outstanding expenditure relates to Cambourne and Orchard Park. A rollover of £14,000 is being requested.
11. Recharges: under by £51K  
The reduction in net recharges borne by this portfolio relates almost entirely to the Growth Agenda service head. This was partly caused by reduced growth related rechargeable costs, but was mainly due to costs that could be charged to Cambridgeshire Horizons being higher than anticipated in the estimates.
12. Capital Grant Expenditure (Sports, Community and Arts grants): all spent  
The capital grant was fully allocated by the year-end.

### Implications

13.	Financial	None
	Legal	None
	Staffing	None
	Risk Management	None
	Equal Opportunities	None

### Consultations

14. The cost centre managers have been informed of the expenditure and grant details and budgets.

### Effect on Strategic Aims

15.	<b>Commitment to being a listening council, providing first class services accessible to all.</b>	None
	<b>Commitment to ensuring that South Cambridgeshire continues to be a safe and healthy place for all.</b>	None
	<b>Commitment to making South Cambridgeshire a place in which residents can feel proud to live.</b>	None
	<b>Commitment to assisting provision for local jobs for all.</b>	None
	<b>Commitment to providing a voice for rural life.</b>	None

## **Conclusions/Summary**

16. The revenue expenditure comments are in paragraphs 7 to 11. There was under spending of £36,899 (6.5%) on direct costs and £51,396 (2.9%) on recharges, resulting in £88,295 (3.8%) overall. Some rollovers for unspent one-off expenditure caused by delays on the Community Facilities Audit, Growth Area initiatives at Cambourne/Orchard Park and Sustainability projects, amounting to £32,000 in total, are being sought.
17. The total portfolio capital expenditure matched the budget exactly, due to the entire budget available being allocated for grants approved during the year.

## **Recommendations**

18. The New Communities Portfolio Holder is asked to comment on the final actual revenue and capital expenditure for the New Communities Portfolio compared with the working budget for the year ending 31 March 2009

**Background Papers:** the following background papers were used in the preparation of this report:

Budget files, grant decisions and the financial management system.

**Contact Officer:** Peter Harris – Principal Accountant (General Fund and Costing)  
Telephone: (01954) 713073