

**COMMUNITY SERVICES & ENVIRONMENT  
SCRUTINY AND PERFORMANCE PANEL**

**Agenda Item  
No. 6**

**DATE: 30 JUNE 2014**

**PRE-AUDIT REVENUE AND CAPITAL OUTTURN 2013/14**

**Ward(s)** All

**Portfolio:**

Councillor A Andrew – Regeneration and Transport  
Councillor A Harris – Leisure & Culture  
Councillor I Shires – Community Engagement and Voluntary Sector  
Councillor C Towe - Environment

**Summary of report**

This report summarises the pre-audit revenue and capital outturn for 2013/14, based on the performance for quarter 4 (1 January to 31 March 2014), subject to external audit, for services within the remit of the Community Services & Environment Scrutiny and Performance Panel.

**Recommendation**

To note the 2013/14 year-end financial position for services under the remit of the Community Services & Environment Scrutiny and Performance Panel is a net revenue underspend of **£0.180m**, after the use of approved reserves and carry forwards. The capital position is for an in year variance of **£8.171m** of which £7.939m has been carried forward into 2014/15.

**Background papers**

Various financial working papers.  
2013/14 Budget Books on Council's Internet and Intranet

**Reason for scrutiny**

To inform the panel of the draft financial position for 2013/14 for services within the remit of this panel.

**Signed:**



**Chief Finance Officer:** James T Walsh  
**Date:** 19 June 2014



**Executive Director:** Jamie Morris  
**Date:** 22 June 2014

**Resource and legal considerations**

Services are required to manage their services within budget. Overspends may arise for a number of reasons, including national economic and local factors. Further detail is provided within this report.

**Citizen impact**

The budget is aligned with service activity within service plans within the directorate. Investment has been targeted at service improvement, stability and user demand.

**Environmental impact**

Services within the remit of this panel have a direct influence and impact on the environment.

**Performance management**

Financial performance is considered alongside service performance. Managers are required to deliver their service within budget. Corrective action plans are required where necessary to mitigate overspends. Variances against budget are identified in the report.

**Equality Implications**


Services consider equality issues in setting budgets and delivering services. Irrespective of budgetary pressures the council must fulfil equal opportunities obligations.

**Consultation**

Senior managers within the services have been consulted and have signed off the forecast as accurate.

**Contact Officer:**

Chris Knowles, Services Finance Manager.

 01922 650392  [knowlesc@walsall.gov.uk](mailto:knowlesc@walsall.gov.uk)

## 1 Pre-Audit Revenue Outturn 2013/14

- 1.1 The pre-audit revenue outturn for 2013/14 for the services under the remit of the Community Services & Environment Scrutiny and Performance Panel (based on the position as at the end of March 2014) is an underspend against budget of **£0.180m** (net of the use of earmarked reserves).
- 1.2 The outturn includes use of reserves (in line with specific approvals granted by Cabinet) and approved carry forwards from previous years totalling **£3.014m** and a year-end transfer to reserves of **£2.212m**.
- 1.3 **Table 1** shows the draft outturn for each service, with **Appendix 1** giving detailed reasons for the underspend.
- 1.4 Included within the budget were 2013/14 new savings, as approved by Cabinet on 21 February 2013, totalling £4.088m. A full breakdown of these can be found in the 2013/14 corporate budget book. Any savings that were not able to be achieved in year were required to have alternative savings identified and were managed closely through the services divisional management teams and in liaison with the relevant portfolio holder.

**Table 1 – Draft Revenue Outturn 2013/14**

<b>Service Area</b>	<b>Annual Budget £</b>	<b>Year End Forecast £</b>	<b>Year End Variance £</b>	<b>Use of reserves £</b>	<b>Variance after Reserves £</b>
Clean & Green Services	23,325,865	23,808,805	482,940	-493,830	-10,890
Communities & Partnership	2,433,574	2,945,868	512,294	-534,188	-21,894
Engineering & Transportation	17,812,839	16,849,276	-963,563	1,227,893	264,330
Leisure & Community Health	3,290,516	2,927,054	-363,462	57,106	-306,356
Libraries Heritage & Arts	8,562,800	8,719,773	156,973	-202,305	-45,332
Regulatory Services	2,874,622	2,998,400	123,778	-183,998	-60,220
WACC & WLLA	573,569	1,245,721	672,152	-672,152	0
Strategic Transportation	-16,814	-16,120	694	0	694
<b>Total</b>	<b>58,856,971</b>	<b>59,478,777</b>	<b>621,806</b>	<b>-801,475</b>	<b>-179,669</b>

## 2 Pre-Audit Capital Outturn 2013/14

- 2.1 The capital outturn for 2013/14 for the schemes under the remit of this panel (as at the end of March 2014) is a variance (under) against budget of **£8.171m**. This relates to many long term projects where costs are spread over several financial years reflecting the £7.939m carried forward into 2014/15. **Table 2** shows a summary per portfolio with more detailed analysis by scheme at **Appendix 2**.

<b>Table 2 – Summary of Capital Programme – Draft Outturn 2013/14</b>			
<b>Service Area</b>	<b>Annual Budget £</b>	<b>Year End Forecast £</b>	<b>Variance</b>
<b>Mainstream</b>			
Engineering & Transportation	2,492,559	2,078,382	-414,177
Clean & Green	2,190,237	2,190,238	1
Leisure & Culture	3,125,926	1,154,065	-1,971,862
Communities & Partnerships	28,406	24,181	-4,225
<b>Total Mainstream</b>	<b>7,837,128</b>	<b>5,446,865</b>	<b>-2,390,263</b>
<b>Non Mainstream</b>			
Engineering & Transportation	3,849,139	2,060,368	-1,788,772
Clean & Green	400,523	135,187	-265,336
Leisure & Culture	4,543,490	947,009	-3,596,479
Strategic Transportation	1,431,038	1,301,259	-129,779
<b>Total Non Mainstream</b>	<b>10,224,190</b>	<b>4,443,823</b>	<b>-5,780,367</b>
<b>Total Capital</b>	<b>18,061,318</b>	<b>9,890,687</b>	<b>-8,170,631</b>

<b>Appendix One – Main reasons for revenue variances 2013/14</b>		
<b>Service Area</b>	<b>Detail</b>	<b>£</b>
<b>Clean and Green</b>		
	£235k overspends on waste disposal due to contamination and volume of waste to be disposed of, offset largely by fleet (£139k) and leasing (£116k) savings.	-10,890
<b>Engineering &amp; Transportation</b>		
Highways maintenance	Shortfall on income from works on roads, and some contractor overspends for maintenance and replacement of traffic control equipment	141,523
Traffic Management	Under achievement of car parking income	232,452
Projects	Additional income for major projects and staffing underspends	-94,553
	Other small variances	-15,092
<b>Leisure and community health</b>		
Bereavement Services	Underspends on supplies and employee costs	-49,547
Catering	Underspends on salaries and provisions	-247,035
	Other small variances	-9,774
<b>Libraries, Heritage &amp; Arts</b>		
Libraries	Salary underspends of £156k partly offset by premises and other costs.	-63,010
	Other small variances	17,678
<b>Regulatory Services</b>		
Trading Standards	Supplies and services underspends	-19,124
Environmental Health	Salary savings	-30,408
	Other small variances	-10,688
<b>Communities</b>		
Community safety	Additional employee costs offset by vacant posts elsewhere.	-21,894
Strategic Transportation		694
		<b>-179,668</b>

## Appendix Two – Capital Programme 2013/14

Scheme	Annual Budget	Year End	Year End Variance	Carry Forward to 2014/15	Underspend
	£	£	£	£	£
<b>Mainstream</b>					
<b>Environment</b>					
Vehicles purchased	2,190,237	2,190,238	1	0	1
<b>Engineering and Transportation</b>					
Walsall TCTP ring road acquisition	186,762	36,320	-150,442	-100,000	-50,442
Beacon Road land slip - contingency	14,264	14,189	-75	0	-75
Highways maintenance	1,450,000	1,449,588	-412	0	-412
LTP including bridge strengthening 2010/11	55,590	47,533	-8,058	-8,058	0
Retained Housing Land	125,341	55,852	-69,489	-69,489	0
Lighting to save initiatives	260,280	248,294	-11,986	-11,986	0
Footpath Highfield Road, Pelsall	15,607	0	-15,607	-15,607	0
Hatherton Road multi storey car park	11,485	11,485	0	0	0
New Invention car park	80,000	56,564	-23,436	-23,436	0
Pelsall Road flood alleviation scheme	38,730	38,730	0	0	0
Verge Parking	250,000	115,289	-134,711	-134,711	0
Silver Street	4,500	4,539	39	0	39
<b>Public Protection</b>					
Improving security in local neighbourhoods	28,406	24,181	-4,225	-4,225	0
<b>Leisure and Culture</b>					
Allotment and community garden strategy - Borneo Street	50,000	3,463	-46,537	-46,537	0
Allotments	71,148	65,121	-6,027	-6,027	0
Arboretum Play Area	175,000	170,523	-4,477	-4,477	0

<b>Scheme</b>	<b>Annual Budget</b>	<b>Year End</b>	<b>Year End Variance</b>	<b>Carry Forward to 2014/15</b>	<b>Underspend</b>
George Rose Park	72,142	40,899	-31,243	-31,243	0
Ride on Mower	6,900	6,900	0	0	0
Greenspace improvement plan	267,136	259,072	-8,064	-8,064	0
Kendrick Place	8,750	8,750	0	0	0
Kings Hill Park - community facility	72,000	72,000	0	0	0
Log Splitter	10,000	10,000	0	0	0
Restoration and Renovation of Broadway West Playing Fields	159,461	87,787	-71,674	0	-71,674
Walsall Arboretum Restoration Programme - illuminated Park proposals	270,000	0	-270,000	-162,000	-108,000
Willenhall Memorial Park	180,000	172,993	-7,007	-7,007	0
Headstone safety in Cemeteries	80,000	80,099	99	0	99
Mercury abatement	17,560	17,560	0	0	0
Roadway extensions in Streetly cemetery	150,000	149,671	-329	0	-329
Dilapidations at Bryntisilio	122,413	0	-122,413	-122,413	0
Willenhall EACT Academy Swimming Pool Changing Provision	33,342	0	-33,342	-33,342	0
Bentley Community Facility	1,372,500	2,000	-1,370,500	-1,370,500	0
Introduction of Radio Frequency Identification (RFID) in libraries	7,574	7,227	-348	0	-348
<b>Total Mainstream</b>	<b>7,837,128</b>	<b>5,446,865</b>	<b>-2,390,263</b>	<b>-2,159,122</b>	<b>-231,141</b>
<b>Non Mainstream</b>					
<b>Environment</b>					
Waste infrastructure capital grant	400,523	135,187	-265,336	-265,336	0
<b>Transport</b>					
Development of Highways Asset Management Plan (HAMPS)	187,705	76,849	-110,856	-110,856	0
Local Highways Maintenance Funding	352,000	352,000	0	0	0
LTP Highway Maintenance - Bridges	1,827,137	153,645	-1,673,492	-1,673,492	0



<b>Scheme</b>	<b>Annual Budget</b>	<b>Year End</b>	<b>Year End Variance</b>	<b>Carry Forward to 2014/15</b>	<b>Underspend</b>
Low emission Strategy	10,933	8,943	-1,990	-1,990	0
Highways Improvement works Willenhall	22,264	22,263	-1	0	-1
Land North of Leamore Lane	51,100	48,665	-2,435	-2,435	0
LTP Highway Maintenance	1,398,000	1,398,002	2	0	2
<b>Strategic Transportation</b>	1,431,038	1,301,259	-129,779	-129,779	0
<b>Leisure and Culture</b>					
Kings Hill park improvement - phase 2	66,424	66,424	0	0	0
Bradbury Park	3,580	3,581	1	0	1
Pleck Park	634	634	0	0	0
Pleck Park synthetic cricket wickets	15,300	15,300	0	0	0
Palfrey Park	16,491	9,497	-6,994	-6,994	0
Recreating the Croft	56,666	56,666	0	0	0
Reedswood Park	60,519	7,605	-52,914	-52,914	0
Walsall arboretum lido	9,771	9,771	0	0	0
Pelsall library, childrens centre and health centre	187,037	42,973	-144,064	-144,064	0
Refurbishment & upgrade of college facilities & premises	238,430	238,430	0	0	0
Bentley West Playing Fields Improvement Plan	31,367	31,367	0	0	0
George Rose Community Garden Security Improvements	9,000	9,000	0	0	0
King George v playing fields S106	188,480	37,958	-150,522	-150,522	0
Walsall arboretum restoration programme (PRU)	3,659,790	417,804	-3,241,986	-3,241,986	0
<b>Total Non Mainstream</b>	<b>10,224,190</b>	<b>4,443,823</b>	<b>-5,780,367</b>	<b>-5,780,368</b>	<b>2</b>
<b>Overall total</b>	<b>18,061,318</b>	<b>9,890,687</b>	<b>-8,170,631</b>	<b>-7,939,490</b>	<b>-231,139</b>