

Budget and Medium Term
Financial Strategy
2015/16

Contents

Council Tax Summary	5
How the money is spent	6
2015/16 Budget and MTFs	7
Strategic Budget Summary	7
Savings and growth	7
Revenue spending and sources of income	13
Summary Budget	14
Revenue Reserves	16
Revenue Operational Budget and Medium Term Financial Strategy	17
Subjective Analysis of spend and income	17
Service Budgets by Head of Service	18
Directors and Corporate	18
Resources	19
Customer Services	20
Operations	21
Development	22
Community	23
Leisure & Health	24
Corporate Finance	25
Capital	26
Revised Capital Programme	28
Treasury Management	29
Treasury Management Policy Statement	29
Treasury Management Strategy 2015/16	31
Capital Financing Requirement	50
Formal 2015/16 Council Tax Resolutions	51
Robustness of the 2015/16 Budget and Medium Term Financial Strategy	58
Code of Financial Management	68
Code of Procurement	80
2015/16 Service Budgets	92
Directors and Corporate	93
Resources	98
Customer Services	104
Operations	113
Development	127
Community	134
Leisure & Health	145

Council Tax Summary 2014/15

	<i>Total £000</i>	<i>Band D equivalent £</i>
Huntingdonshire District Council		
Net expenditure	18,881	323.70
less Use of reserves	797	13.66
Budget requirement	19,678	337.36
add Collection Fund surplus	(82)	(1.41)
	19,596	335.95
Financed by		
less Government Revenue Support Grant	(3,183)	(54.57)
less Contribution from NNDR Pool	(4,160)	(71.32)
less Special grants	(4,485)	(76.88)
Council Tax for Huntingdonshire DC	7,768	133.18
Parishes	5,030	86.24
	12,798	219.42
add Cambridgeshire County Council	66,744	1,144.26
Police Authority	10,578	181.35
Fire Authority	3,748	64.26
Council Tax	93,868	1,609.29

Comparison with 2014/15	2014/15 £	2015/16 £	increase %
Huntingdonshire District Council	133.18	133.18	0.00%
Parishes	84.03	86.24	2.63%
	217.21	219.42	1.02%
Cambridgeshire County Council	1,121.94	1,144.26	1.99%
Police Authority	181.35	181.35	0.00%
Fire Authority	64.26	64.26	0.00%
Total	1,584.76	1,609.29	1.55%

How the money is spent

		£000	£000	£000
Expenditure	Employees			
	Pay (including national insurance and pensions)	21,155		
	Other	2,319	23,474	
	Buildings			
	Maintenance, cleaning and security	1,024		
	Energy	906		
	Rates	1,395		
	Other	6	3,331	
	Transport		1,354	
	Supplies and services			
	Supplies	1,355		
	Services	6,697	8,052	
	Benefit & Transfer payments			
	Housing	36,110		
	Grants	362		
	Drainage Precepts	394		
	Other	632	37,498	
	Other expenditure		33	
Gross Expenditure				73,742
Income	Income & Fees			
	Sales, fees and charges	(17,637)		
	Benefit grants	(36,461)		
	Other grants	(377)	(54,475)	
Gross Income				(54,475)
Total Net Service Budget				19,267
Internal recharges to non-revenue accounts				(386)
NET EXPENDITURE				18,881

STRATEGIC BUDGET SUMMARY

Savings and Growth

Zero Based Budgeting

The 2015/16 budget and the Medium Term Financial Strategy has been constructed following a Zero Based Budgeting (ZBB) approach. For the 2015/16 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:

Resources; Accountancy, Audit & Risk, Procurement and Legal
Operations; Car Parking and Green Space
Community; Health Protection and Animal Welfare (including Pest Control)
Leisure & Health; One Leisure

For all other services, they have been subject to a “ZBB Light” approach, which has effectively been a desk-top review of service budgets. Over the next year, all services that have only received a “Light” approach will be subject to a “Heavy” review. At the request of Cabinet a further £30,000 has been included in respect of the Community Chest.

The breakdown of how costs have been reduced or income increased by subjective type and service is shown below, further detailed analysis is shown in the service budget papers later in this report:

Table A	Impact of ZBB across Services						
	Expenditure changes					Income changes	Total Changes
	Employee	Premises	Supplies &	Transport	Benefit & Transfer	Fees & Charges	
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's
Directors and Corporate	(111)	(8)	(107)	(26)	1	12	(239)
Resources	(312)	(95)	(122)	(15)	(8)	75	(477)
Customer Services	(249)	(48)	(190)	(25)	(1,473)	1,652	(334)
Operations	(129)	96	(425)	(252)	(1)	(78)	(789)
Development	(37)	2	(187)	(28)	2	(22)	(271)
Community	(50)	(33)	30	(19)	24	(281)	(329)
Leisure & Health	(490)	53	(323)	(18)	(9)	623	(164)
Corporate Finance	347	0	(1)	0	(14)	423	756
Net Expenditure	(1,031)	(33)	(1,326)	(382)	(1,479)	2,404	(1,847)
			(4,251)				

Facing the Future

In addition to the savings that have been identified via ZBB, the Facing the Future (FtF) programme continues and where projects and programmes have been included in the previous Medium Term Plan process, or where new FtF projects and programmes have been developed, these have been included within this Medium Term Financial Strategy. The changes to service budgets are shown in Table B below. This also includes savings of £0.224m for shared services as a consequence of the Strategic Partnership with South Cambridgeshire District Council and Cambridge City Council.

Table B	How Facing the Future has impacted on the 2015/16 Budget	
	Change in Facing the Future Initiatives	Reason for Change
	£ 000's	
Resources	(23)	Shared Services Savings in respect of Legal Services
Customer Services	(228)	CallCentre and IMD Shared Services
Operations	15	Reduction in grant income.
Development	127	Additional salaries, reduction in supplies expenditure, correction to fees and charges and savings from Building Control Shared Services.
Total	(109)	

Following an instruction by the Portfolio Holder for Resources to Cabinet colleagues, further savings totalling £0.746m have been identified on a full year basis. However, as some of these savings are for management restructures these will only be part year so the amount included within the 2015/16 budget is £0.653m. The detail of these savings is shown below in Table C below, including the likely impact of these on service delivery. These savings have effectively been brought forward from the 2015/16 ZBB programme; however, as they have been produced in a short time there is a risk of under-achievement but these savings will be reviewed again during the 2015/16 ZBB programme.

		Target		Full Year Aified Budget				Service Impact
		Target £000	Achieved £000	2015/16 £000	2015/16 Savings £000	2015/16 from:	£000	
Resources	Accountancy							
	Training							
	Audit							
	Training Services	0.5	0.5	0.5	0.5	April	49.0	None
	Hired Staff	5	5	5.0	5.0	April	151	Limited, but flexibility may be required if new initiatives occur during year. Proactive risk initiatives will no longer be undertaken.
	Estates Management	4	4	4.0	4.0	August	171	Negligible (externalised Internal Audit resource to support IA programme).
	R&M - Miscellaneous	7	7	7.0	7.0	April	85.0	Current Repairs & Renewals Funds estimated to be sufficient to meet current needs.
	R&M - Industrial	10	10	10.0	10.0	April	85.0	Current Repairs & Renewals Funds estimated to be sufficient to meet current needs.
	Legal	6	6	6.0	6.0	August	80	Reduction in use of external specialists. There may be a need for extra budget if specialist advice needed.
	Training Costs Recovered	6	6	6.0	6.0			
Customer Services								
Housing Needs Staffing	60	49	82%	49.0				
Corporate Fraud Staffing	19	19		19.0				
Local Taxation Staffing	60	60		60.0				
IMD Staffing	22	22		22.0				
Corporate Office	660	746.3	113%	746.3				
Savings	0	0		0				
	660	746.3	113%	746.3				
Resources								
Accountancy								
Training	5.5	5.5		5.5				
Audit								
Training Services	0.5	0.5		0.5				
Hired Staff	5	5		5.0				
Estates Management	4	4		4.0				
R&M - Miscellaneous	7	7		7.0				
R&M - Industrial	10	10		10.0				
Legal	6	6		6.0				
Training Costs Recovered	6	6		6.0				
Customer Services								
Housing Needs Staffing	19	19		19.0				
Corporate Fraud Staffing	60	60		60.0				
Local Taxation Staffing	22	22		22.0				
IMD Staffing	50	50		50.0				
Corporate Office	660	746.3	113%	746.3				
Savings	0	0		0				
	660	746.3	113%	746.3				
Resources								
Accountancy								
Training	5.5	5.5		5.5				
Audit								
Training Services	0.5	0.5		0.5				
Hired Staff	5	5		5.0				
Estates Management	4	4		4.0				
R&M - Miscellaneous	7	7		7.0				
R&M - Industrial	10	10		10.0				
Legal	6	6		6.0				
Training Costs Recovered	6	6		6.0				
Customer Services								
Housing Needs Staffing	19	19		19.0				
Corporate Fraud Staffing	60	60		60.0				
Local Taxation Staffing	22	22		22.0				
IMD Staffing	50	50		50.0				
Corporate Office	660	746.3	113%	746.3				
Savings	0	0		0				
	660	746.3	113%	746.3				
Resources								
Accountancy								
Training	5.5	5.5		5.5				
Audit								
Training Services	0.5	0.5		0.5				
Hired Staff	5	5		5.0				
Estates Management	4	4		4.0				
R&M - Miscellaneous	7	7		7.0				
R&M - Industrial	10	10		10.0				
Legal	6	6		6.0				
Training Costs Recovered	6	6		6.0				
Customer Services								
Housing Needs Staffing	19	19		19.0				
Corporate Fraud Staffing	60	60		60.0				
Local Taxation Staffing	22	22		22.0				
IMD Staffing	50	50		50.0				
Corporate Office	660	746.3	113%	746.3				
Savings	0	0		0				
	660	746.3	113%	746.3				
Resources								
Accountancy								
Training	5.5	5.5		5.5				
Audit								
Training Services	0.5	0.5		0.5				
Hired Staff	5	5		5.0				
Estates Management	4	4		4.0				
R&M - Miscellaneous	7	7		7.0				
R&M - Industrial	10	10		10.0				
Legal	6	6		6.0				
Training Costs Recovered	6	6		6.0				
Customer Services								
Housing Needs Staffing	19	19		19.0				
Corporate Fraud Staffing	60	60		60.0				
Local Taxation Staffing	22	22		22.0				
IMD Staffing	50	50		50.0				
Corporate Office	660	746.3	113%	746.3				
Savings	0	0		0				
	660	746.3	113%	746.3				

Savings		Saving Detail		Service Impact	
Operations					
<u>Management</u>					
Staffing	164	164	August	112	Reduction in management costs, admin staff and other posts. Increase in cleaning contract to do essential cleaning previously done by daytime cleaners
<u>Premises</u>					
Rates	30	30		30.0	NDR reduction for MSCP and Sainsbury's car park. No service impact as reduction in statutory charges.
<u>Supplies</u>					
Equipment & Furniture	5	5		5	Nil
Uniforms & Laundry	24	24		24.0	Nil
	200	223.3		171	
Development					
<u>Building Control</u>					
Staffing	50	50		50.0	Deletion of post OP117 Building Control Officer from establishment list (currently vacant) Reduced capacity and resilience
<u>Development Management</u>					
Staffing	50	50		50.0	Not to fill post OP040 Special Projects Officer unless funded by developers Reduced capacity to deal with strategic developments
<u>Economic Development</u>					
Staffing	16	16		16.0	Deletion of post CN108 Corporate Project Assistant Administrative support for the economic team will need to be provided from elsewhere from establishment list
	50	116		116	
Community					
<u>Property & Asset</u>					
Staffing	66	66		66	1. Reduction in hours of Projects & Asset Manager from 37 hrs to 17 hrs per week, delivered from 1st January 2015 and therefore sustainable within the budget. Potential impact on the advice to Development Services regarding development flood risk in the loss of expertise from the establishment 2. Deletion of post OP061 (currently vacant) Reduction in engineering capacity for HDC, any significant projects in the future will need engineering resources will need resources to be 'bought in' and included in project costs. Potential impact on the advice to Development Services regarding development flood risk in the loss of expertise from the establishment
<u>Other Staff Costs</u>	1	1		1	Deletion of subsistence payments from all Community budgets following change of Council policy on 1st January 2015 (MUJ14 P20 £50; DP90 140 £600) Impact on those staff who have historically claimed subsistence allowances, mitigated in that policy has been through consultation processes
<u>Licensing</u>					
Staffing	14	14		14	Reduction in administrative support for the licensing team, to be delivered before 1st April 2015 – subject to HR resources etc. to bring this matter to conclusion Reduction in administrative support for the licensing team, or picked up within the wider Community team
<u>Community Safety</u>					
Staffing	4	4		4	Proposed reduction in administrative support for the community safety team by 0.2 FTE, workload will have to be shared within the community safety team, or picked up within the wider Community team - subject to HR resources etc. to bring this matter to a conclusion (saving from May 2015)
	180	85		85	
Leisure & Health					
<u>Leisure Centres</u>					
Staffing	120	120	August	80	Review of Leisure Management costs. Increase in risk of staff being spread thinly.
<u>SALT</u>					
Staffing	2	2		2	None
	40	122		80	
	660.0	746.3		652.0	

Other Budget Changes

The budget also includes the revenue implications for:

Capital, which total a net cost of £0.208m. These items included such things as the cost of cash flow from the use of working capital to finance the capital programme, reduction in revenue charged to capital and additional revenue income from certain capital projects.

Changes following the budget consolidation process, which total a net saving of £0.201m. These items included VAT Partial Exemption, Development posts reflecting part-year contracts, child care vouchers and an adjustment in respect of the Collection Fund for additional surplus from 2014/15 that will be distributed to the Council in 2015/16.

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.

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 D below where such growth exceeds £50,000.

Table D		Corporate Budget Items and the impact on the 2015/16 budget (value > £50,000)					
Item of Unavoidable Growth	Forecast 2014/15	Updated Budget 2014/15	Budget 2015/16	Amount of Growth in 2015/16		Reason for Growth	
	£ 000's	£ 000's	£ 000's	Against Forecast £ 000's	Against Updated Budget £ 000's		
Minimum Revenue Provision	1,331	1,623	1,574	243	(49)	Additional capital spend due to the Council not funding capital expenditure from other sources (grants/capital receipts)	
Pension Contribution	789	789	1,135	346	346	Actuarial revaluation	
Insurance	366	335	394	28	59	Additional premium costs	

Summary Impact of ZBB, Facing the Future and Growth

Overall, ZBB, Facing the Future and Growth have resulted in a net reduction in the Council's budget of £0.944m (5%) and £2.439m (11%) when compared to the 2014/15 Forecast Outturn and the Updated budget respectively. A service by service summary is shown in Table E below.

Table E	2014/15		2015/16				Variance: 2015/16 Budget to 2014/15	
	Forecast Outturn	Updated Budget	ZBB	Facing the Future	Growth	Budget	Forecast Outturn	Updated Budget
Service	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	%	%
Directors and Corporate	2,471	2,605	(239)	0	11	2,377	(4%)	(9%)
Resources	(118)	95	(477)	(72)	9	(445)	275%	(570%)
Customer Services	4,867	5,159	(334)	(378)	41	4,488	(8%)	(13%)
Operations	5,293	5,478	(789)	(156)	60	4,593	(13%)	(16%)
Development	1,655	1,930	(271)	11	21	1,691	2%	(12%)
Community	2,356	2,529	(330)	(85)	16	2,130	(10%)	(16%)
Leisure & Health	451	291	(164)	(81)	12	58	(87%)	(80%)
Corporate Finance	3,235	3,619	756	0	0	4,375	35%	21%
Net Expenditure	20,211	21,706	(1,847)	(762)	170	19,267		

Forecast Outturn **20,211** —————> **(944)** <————— **19,267** **(5%)**

Updated Budget **21,706** —————> **(2,439)** <————— **19,267** **(11%)**

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. At section 7 of this report is a comprehensive list of the Fees and Charges that the Council will levy during 2015/16.

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. With regard to:

New Homes Bonus (NHB), on the 16th December the government made an announcement in respect of New Homes Bonus and that the 2015/16 settlement would be £4.403m. At this time the Council continues to rely on NHB as part of the base budget.

Council Tax Freeze Grant (CTFG), the Council knows its allocation for 2015/16 as this was agreed in the 2014/15 settlement, this was for £82,000.

On the 18th December the government announced the Revenue Support Grant (RSG) and Non-Domestic Rates (NDR) 2015/16 provisional settlement for the Council. The relative allocations for RSG and NDR are £3.183m and £4.160m respectively.

Council Tax

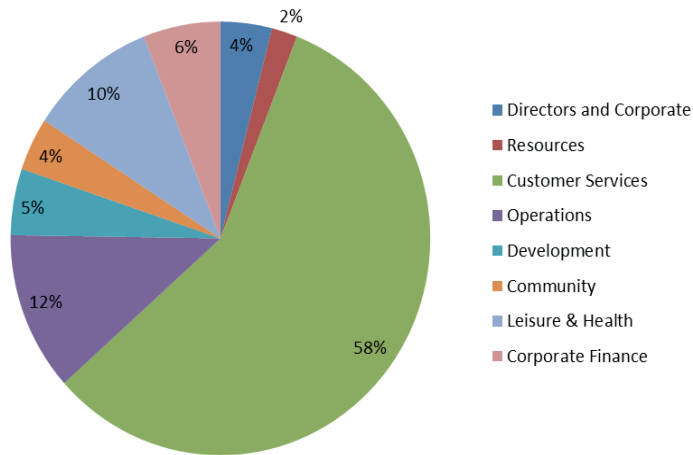
Members will recall that at the Full Council meeting held in July 2014, the Portfolio Holder for Resources announced that the Council was aiming to freeze Council Tax for 2015/16. Subject to the outcome of the 2015/16 general election and reasonable economic forecasts, the intention will be to freeze Council Tax for the period of the MTF; thus Council Tax would remain at £133.18 from 2016/17 through to 2019/20 as well as 2015/16.

Summary Budget

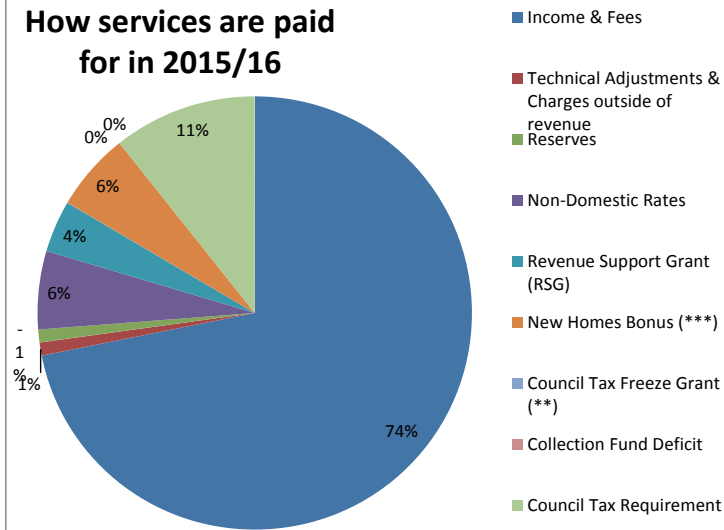
Considering the commitment made to Freeze Council Tax for 2015/16 and the MTFs period and the ZBB process followed for the budget setting process, this results in the funding statement shown in Table F below.

Table F	Forecast	Updated Budget	Budget	Medium Term Financial Strategy			
	2014/15 £ 000's	2014/15 £ 000's	2015/16 £ 000's	2016/17 £ 000's	2017/18 £ 000's	2018/19 £ 000's	2019/20 £ 000's
What services are provided							
Directors and Corporate Resources	2,769	2,894	2,654	2,654	2,667	2,684	2,694
Customer Services	44,310	44,735	42,412	42,536	42,590	42,646	42,697
Operations	9,334	9,512	8,682	8,810	8,981	9,032	9,083
Development	3,703	3,992	3,645	3,720	3,573	3,576	3,603
Community	2,947	3,138	3,021	3,011	3,030	3,050	3,069
Leisure & Health	7,427	7,961	7,146	7,232	7,245	7,352	7,398
Corporate Finance	3,744	4,285	4,614	5,340	5,999	6,398	6,669
Gross Expenditure	76,109	78,694	73,743	74,900	75,695	76,358	76,846
Where the money comes from to provide services							
Income & Fees	(55,899)	(56,986)	(54,476)	(54,644)	(54,638)	(54,713)	(54,739)
Technical Adjustments & Charges outside of revenue	(611)	(611)	(386)	(386)	(386)	(386)	(386)
Net Expenditure	19,599	21,097	18,881	19,870	20,671	21,259	21,721
Reserves	266	(1,232)	797	(298)	(1,537)	(2,073)	(2,355)
Budget Requirement	19,865	19,865	19,678	19,572	19,134	19,186	19,366
Non-Domestic Rates	(4,218)	(4,218)	(4,160)	(4,661)	(4,868)	(5,084)	(5,308)
Revenue Support Grant (RSG)	(4,562)	(4,562)	(3,183)	(1,900)	(921)	(442)	0
New Homes Bonus (***)	(3,344)	(3,344)	(4,403)	(5,126)	(5,342)	(5,537)	(5,814)
Council Tax Freeze Grant (**)	(82)	(82)	(82)	0	0	0	0
Collection Fund Deficit	(21)	(21)	(82)	0	0	0	0
Council Tax Requirement	7,638	7,638	7,768	7,885	8,003	8,123	8,244
- Base (*)	57,357	57,357	58,329	59,204	60,092	60,993	61,908
- Per Band D	133.18	133.18	133.18	133.18	133.18	133.18	133.18
Assumptions							
* Increase in Council Tax Base	Assumed there is an annual increase in the base of 1.5%.						
** Council Tax Freeze Grant	Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG).						
*** New Homes Bonus	Based on 2014/15 housing trajectory adjusted for CLG notified reduced new build.						

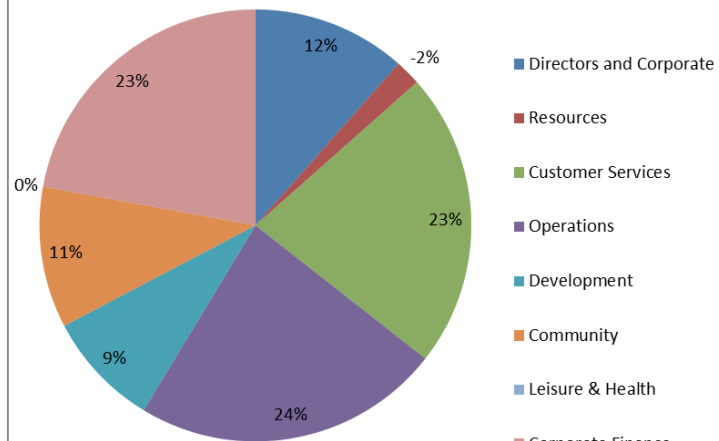
Gross Expenditure by Service provided in 2015/16



How services are paid for in 2015/16



Net Expenditure by Service provided in 2015/16

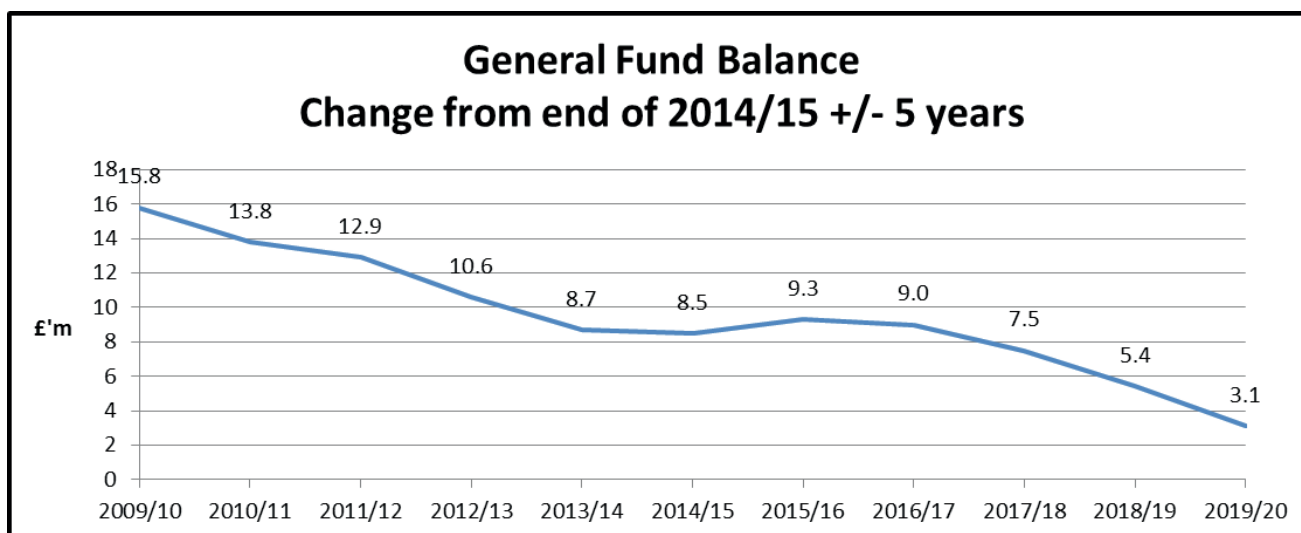


Revenue Reserves

The previous section has shown that the Council has met its stated commitment to freeze Council Tax from 2015/16 through to 2019/20. However, this commitment has required the extensive use of Revenue Reserves as is shown in Table G below over the MTF5 period (a total use of £6.263m).

Table G	Forecast	Budget	Medium Term Financial Strategy			
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's
General Fund						
Brought forward	8,684	8,537	9,334	9,036	7,499	5,426
Contribution (to)/from	(147)	797	(298)	(1,537)	(2,073)	(2,355)
Carried forward	8,537	9,334	9,036	7,499	5,426	3,071

What this table shows is that if the Council takes no further action, then the current financial position of the Council does maintain a level of reserves above the £3.0m that was agreed by Cabinet in January 2015.



Service Budgets by Head of Service

Directors and Corporate Management

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy			
				Flt	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
14,266	Employees	13,871	13,871	0	(3,871)		10,000	10,000	10,000	10,000	10,000
4,934	Hired Staff	13,354	13,354	0	16,646		30,000	30,000	30,000	30,000	30,000
185,654	Other staff costs	241,291	243,065	0	20,152		263,217	284,483	287,328	290,201	293,103
19,168	Pension & NI	20,633	20,633	0	(20,633)		0	0	0	0	0
802,489	Recruitment	975,832	1,125,724	0	(107,553)	9,654	1,027,825	1,038,103	1,048,484	1,058,969	1,069,559
31,734	Salary	44,598	44,598	0	(15,775)		28,823	28,823	28,823	28,823	28,823
	Training										
1,058,245		1,309,579	1,461,245	0	(111,034)	9,654	1,359,865	1,391,409	1,404,635	1,417,993	1,431,485
22,334	Premises	18,809	18,809	0	(7,609)		11,200	11,200	11,200	11,200	11,200
22,334	Rents	18,809	18,809	0	(7,609)		11,200	11,200	11,200	11,200	11,200
15,089	Transport	15,089	15,089	0	(15,089)		0	0	0	0	0
19,563	Car Allowance	23,164	25,464	0	(6,214)		19,250	19,250	19,250	19,250	19,250
209	Mileage Allowance	2,643	2,643	0	(1,643)		1,000	1,000	1,000	1,000	1,000
4,191	Pool Car	4,566	4,566	0	(2,926)		1,640	1,640	1,640	1,640	1,640
	Public Transport										
39,053		45,462	47,762	0	(25,872)		21,890	21,890	21,890	21,890	21,890
12,640	Supplies & Services	2,357	2,357	0	4,893		7,250	7,250	7,250	7,250	7,250
159,338	Catering	215,032	229,032	0	(36,578)		192,454	160,454	160,454	160,454	160,454
16,299	Communication and computing	26,415	26,415	0	(22,415)		4,000	4,000	4,000	4,000	4,000
(51)	Equipment, furniture & materials	1,336	1,336	0	(1,336)		0	0	0	0	0
6,167	Expenses	6,378	6,378	0	0	1,137	7,515	7,515	7,515	7,515	7,515
379,493	Insurance - service related	392,236	392,236	0	(12,686)		379,550	379,550	379,550	379,550	379,550
134,065	Members Allowances	151,550	137,550	0	(4,545)		133,005	133,005	133,005	133,005	133,005
668,165	Office expenses	598,600	569,756	0	(34,465)		535,291	535,291	539,291	539,291	535,291
	Services										
1,376,115		1,393,904	1,365,060	0	(107,132)	1,137	1,259,065	1,227,065	1,227,065	1,231,065	1,227,065
1,075	Benefit & Transfer Payments	1,371	1,371	0	629		2,000	2,000	2,000	2,000	2,000
1,075	Grants	1,371	1,371	0	629		2,000	2,000	2,000	2,000	2,000
(537,905)	Income & Fees	(276,213)	(266,813)	0	2,812		(264,001)	(264,001)	(264,001)	(264,001)	(264,001)
(81,529)	Fees & charges	(22,000)	(22,000)	0	9,000		(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
	Government grants										
(619,434)		(298,213)	(288,813)	0	11,812		(277,001)	(277,001)	(277,001)	(277,001)	(277,001)
1,877,389	Net Service Expenditure	2,470,912	2,605,434	0	(239,206)	10,791	2,377,019	2,376,563	2,389,789	2,407,147	2,416,639

2,496,823	Gross Service Expenditure	2,769,125	2,894,247	0	(251,018)	10,791	2,654,020	2,653,564	2,666,790	2,684,148	2,693,640
(619,434)	Gross Service Income	(298,213)	(288,813)	0	11,812	0	(277,001)	(277,001)	(277,001)	(277,001)	(277,001)
1,877,389	Net Service Expenditure	2,470,912	2,605,434	0	(239,206)	10,791	2,377,019	2,376,563	2,389,789	2,407,147	2,416,639

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy			
				Flt	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
208,166	Directors	356,191	356,191	0	103,533	3,501	463,225	472,516	477,148	481,826	486,551
735,749	Corporate	488,471	631,336	0	(63,634)	3,887	571,589	585,750	591,057	596,418	601,833
286,070	Democratic & Elections	1,038,263	1,029,920	0	(258,981)	3,403	774,341	750,405	753,660	760,949	760,270
647,404	HR & Payroll	587,987	587,987	0	(20,124)		567,863	567,893	567,923	567,954	567,985
1,877,389	Net Service Expenditure	2,470,912	2,605,434	0	(239,206)	10,791	2,377,019	2,376,563	2,389,789	2,407,147	2,416,639

	£	£	£
Changes as a consequence of ZBB			
Inflation on salary and Insurance			10,791
Removal of Elections Manager and Democratic Manager		(99,000)	
Childcare vouchers		25,000	
Miscellaneous savings (maintenance, equipment, supplies etc)		(157,014)	
Other Changes			
Correction to Childcare vouchers budget as only admin cost		(27,600)	
Budget adjustments including C&M Manager at FT and temp post		19,408	
	0	(239,206)	10,791

Head of Resources

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy			
				FtF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
1,501,515	▣ Employees	893,845	1,110,811	0	(214,496)	8,863	905,178	914,130	923,171	932,303	941,526
373,879	Salary	222,771	290,988	0	(63,950)		227,038	247,613	250,089	252,590	255,116
12,078	Pension & NI	17,043	29,880	(4,500)	(7,098)		18,282	18,282	18,282	18,282	18,282
19,481	Training	52,091	35,992	(4,000)	(10,992)		21,000	21,000	21,000	21,000	21,000
7,785	Hired Staff	390	16,588	0	(15,438)		1,150	1,150	1,150	1,150	1,150
1,914,738	Other staff costs	1,186,139	1,484,259	(8,500)	(311,974)	8,863	1,172,648	1,202,175	1,213,692	1,225,325	1,237,074
62,842	▣ Premises	67,151	63,151	(17,000)	(3,673)		42,478	42,478	42,478	42,478	42,478
169,554	Repairs & Maintenance	150,299	150,299	0	(30,299)		120,000	120,000	120,000	120,000	120,000
36,608	Rents	30,140	30,140	0	(15,140)	300	15,300	15,300	15,300	15,300	15,300
352	Rates	247	247	0	(47)		200	200	200	200	200
7,739	Water Services	4,920	4,920	0	80		5,000	5,000	5,000	5,000	5,000
1,116	Energy Costs	1,230	1,230	0	0		1,230	1,230	1,230	1,230	1,230
50,628	Premises Cleaning	45,623	45,623	0	(45,623)		0	0	0	0	0
328,839	Premises Insurance	299,610	295,610	(17,000)	(94,702)	300	184,208	184,208	184,208	184,208	184,208
1,121	▣ Transport	1,100	1,226	0	524		1,750	1,750	1,750	1,750	1,750
1,284	Mileage Allowance	450	982	0	(82)		900	900	900	900	900
4,445	Pool Car	2,273	4,282	0	(1,682)		2,600	2,600	2,600	2,600	2,600
12,850	Public Transport	2,146	13,352	0	(13,352)		0	0	0	0	0
19,700	Car Allowance	5,969	19,842	0	(14,592)		5,250	5,250	5,250	5,250	5,250
121,373	▣ Supplies & Services	130,518	92,455	(3,000)	(16,755)		72,700	72,700	72,700	72,700	72,700
11,168	Services	8,750	9,067	0	(7,967)		1,100	1,100	1,100	1,100	1,100
71,706	Equipment, furniture & materials	62,928	72,859	0	(10,619)		62,240	62,240	62,240	62,240	62,240
56,904	Communication and computing	57,014	63,605	(10,500)	(11,935)		41,170	41,170	41,170	41,170	41,170
1,165	Office expenses	435	196	0	(196)		0	0	0	0	0
23	Catering	0	15,759	(5,000)	20,755		31,514	31,514	31,514	31,514	31,514
262,338	Insurance - service related	259,646	253,941	(18,500)	(26,717)		208,724	208,724	208,724	208,724	208,724
14,635	▣ Benefit & Transfer Payments	28,243	28,243	0	(7,743)		20,500	20,500	20,500	20,500	20,500
14,635	Irrecoverable V A T			(22,736)	0		(22,736)	(22,736)	(22,736)	(22,736)	(22,736)
	Shared Service Savings	28,243	28,243	(22,736)	(7,743)		(2,236)	(2,236)	(2,236)	(2,236)	(2,236)
88,082	▣ Renewals Fund Contribution	95,589	95,589	0	(95,589)		0	0	0	0	0
88,082	Repairs & Renewals	95,589	95,589	0	(95,589)		0	0	0	0	0
(180,649)	▣ Income & Fees	(139,448)	(182,077)	(5,000)	52,331		(134,746)	(134,746)	(134,746)	(134,746)	(134,746)
0	Fees & charges	(373)	0	0	0		0	0	0	0	0
	Government grants	(1,853,813)	(1,900,813)	0	22,363		(1,878,450)	(1,878,450)	(1,878,450)	(1,878,450)	(1,878,450)
(1,802,492)	Rent	(1,993,634)	(2,082,890)	(5,000)	74,694		(2,013,196)	(2,013,196)	(2,013,196)	(2,013,196)	(2,013,196)
(1,983,141)		(1,853,813)	(1,900,813)	0	22,363		(1,878,450)	(1,878,450)	(1,878,450)	(1,878,450)	(1,878,450)
645,192	Net Service Expenditure	(118,437)	94,594	(71,736)	(476,623)	9,163	(444,602)	(415,076)	(403,558)	(391,926)	(380,177)

2,628,332	Gross Service Expenditure	1,875,197	2,177,484	(66,736)	(551,317)	9,163	1,568,594	1,598,120	1,609,638	1,621,270	1,633,019
(1,983,141)	Gross Service Income	(1,993,634)	(2,082,890)	(5,000)	74,694	0	(2,013,196)	(2,013,196)	(2,013,196)	(2,013,196)	(2,013,196)
645,192	Net Service Expenditure	(118,437)	94,594	(71,736)	(476,623)	9,163	(444,602)	(415,076)	(403,558)	(391,926)	(380,177)

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy			
				FtF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
122,360	Head of Service	65,347	96,177	0	(9,985)	590	86,782	88,574	89,354	90,142	90,938
1,053,040	Legal	276,862	317,851	(39,736)	(137,170)	1,209	142,153	146,407	147,985	149,578	151,187
83,757	Procurement	80,559	83,825	0	(2,420)	493	81,898	83,574	84,217	84,866	85,522
186,735	Audit & Risk Manager	201,964	290,995	(9,500)	(59,222)	1,269	223,542	227,601	229,248	230,912	232,592
680,148	Finance	663,900	795,015	(5,500)	(154,494)	4,491	639,512	654,303	660,107	665,969	671,890
(1,480,847)	Commercial Estates	(1,407,069)	(1,489,269)	(17,000)	(113,330)	1,111	(1,618,488)	(1,615,535)	(1,614,469)	(1,613,393)	(1,612,306)
645,192	Net Service Expenditure	(118,437)	94,594	(71,736)	(476,623)	9,163	(444,602)	(415,076)	(403,558)	(391,926)	(380,177)

	£	£	£
Changes as a consequence of ZBB			
Inflation on salary and NDR			9,163
Legal services shared service savings @ 12.5%	(22,736)		
Removal of Accountancy Assistant and part time Senior Accountant posts		(45,000)	
Principal Accountants posts changed to Senior Accountants post		(19,100)	
Removal of the Legal Service Manager, Legal Assistant and 2 Legal Support Officers		(122,000)	
Insurance now included in Corporate finance for budgeting purposes		(45,623)	
Removal of leased cars		(13,352)	
Removal of Repairs and Renewal funds - now within maintenance budgets		(95,589)	
Miscellaneous savings (maintenance, equipment, supplies etc)		(98,933)	
Changes as a consequence of Cabinet Review			
Reduction in Commercial Estate maintenance budgets	(17,000)		
Removal of risk management initiative budget	(5,000)		
Reduction in training	(9,000)		
Reduction in hired staff budget	(4,000)		
Reduction in the legal services books and publications and legal fees	(14,000)		
Other Changes			
Capital programme - revenue implications		(29,000)	
VAT Partial exemption re workings		(8,026)	
	(71,736)	(476,623)	9,163

Head of Customer Services

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy			
				FtF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
Employees											
228,987	Hired Staff	44,108	45,688	0	(45,688)	0	0	0	0	0	0
46,306	Other staff costs	41,843	42,286	0	(10,578)	31,708	31,708	31,708	31,708	31,708	31,708
899,028	Pension & NI	947,208	973,427	(30,758)	15,295	957,964	1,052,965	1,063,495	1,074,130	1,084,871	1,084,871
949	Recruitment	56	56	0	(56)	0	0	0	0	0	0
3,952,021	Salary	3,988,574	4,158,920	(119,907)	(179,032)	39,304	3,899,284	3,933,202	3,972,459	4,017,108	4,057,204
32,977	Training	57,563	63,659	0	(29,309)	0	34,350	34,350	34,350	34,350	34,350
5,160,268		5,079,352	5,284,036	(150,665)	(249,369)	39,304	4,923,306	5,052,225	5,102,011	5,157,296	5,208,133
Premises											
1,655	Energy Costs	1,599	1,599	0	(399)	1,200	1,200	1,200	1,200	1,200	1,200
816	Premises Cleaning	1,002	2,252	0	(1,244)	1,008	1,008	1,008	1,008	1,008	1,008
4,343	Rates	4,440	4,640	0	0	93	4,733	4,733	4,733	4,733	4,733
135,371	Rents	145,159	171,362	(40,000)	(30,231)	1,361	102,492	102,492	102,492	102,492	102,492
8,633	Repairs & Maintenance	7,050	17,050	0	(16,478)	0	572	572	572	572	572
367	Water Services	214	214	0	(14)	0	200	200	200	200	200
151,184		159,464	197,117	(40,000)	(48,366)	1,454	110,205	110,205	110,205	110,205	110,205
Transport											
10,522	Car Allowance	9,025	9,025	0	(9,025)	0	0	0	0	0	0
10,611	Mileage Allowance	21,619	22,417	0	(12,367)	10,050	10,050	10,050	10,050	10,050	10,050
2,337	Operating Costs	2,959	2,959	0	(182)	0	2,777	2,777	2,777	2,777	2,777
10,583	Pool Car	9,997	10,397	0	1,213	11,610	11,610	11,610	11,610	11,610	11,610
6,942	Public Transport	10,372	10,372	0	(4,252)	0	6,120	6,120	6,120	6,120	6,120
40,995		53,972	55,170	0	(24,613)	30,557	30,557	30,557	30,557	30,557	30,557
Supplies & Services											
1,024	Catering	692	692	0	(442)	250	250	250	250	250	250
568,830	Communication and computing	594,662	603,267	0	(62,991)	540,276	540,276	540,276	540,276	540,276	540,276
243,051	Equipment, furniture & materials	252,437	256,601	0	(23,988)	232,613	232,613	232,613	232,613	232,613	232,613
1,084	Expenses	122	122	0	(122)	0	0	0	0	0	0
138,145	Office expenses	150,526	154,295	0	(12,612)	141,683	141,683	141,683	141,683	141,683	141,683
127,840	Services	110,252	153,058	0	(87,441)	65,617	60,617	65,617	65,617	65,617	65,617
1,086	Uniform & laundry	3,525	5,525	0	(2,726)	2,799	2,799	2,799	2,799	2,799	2,799
1,081,060		1,112,216	1,173,560	0	(190,322)	983,238	978,238	983,238	983,238	983,238	983,238
Benefit & Transfer Payments											
38,133,788	Benefits	37,369,384	37,369,384	0	(1,259,384)	36,110,000	36,110,000	36,110,000	36,110,000	36,110,000	36,110,000
397,794	Contributions paid	535,301	655,975	0	(213,731)	442,244	442,244	442,244	442,244	442,244	442,244
	Shared Service Savings			(187,794)	0	(187,794)	(187,794)	(187,794)	(187,794)	(187,794)	(187,794)
38,531,581		37,904,685	38,025,359	(187,794)	(1,473,115)	36,364,450	36,364,450	36,364,450	36,364,450	36,364,450	36,364,450
Income & Fees											
46,281	Bad debt provision	81,417	81,417	0	16,633	98,050	98,050	98,050	98,050	98,050	98,050
(2,327,973)	Fees & charges	(1,298,288)	(1,413,412)	0	(251,360)	(1,664,772)	(1,664,772)	(1,664,772)	(1,664,772)	(1,664,772)	(1,664,772)
(38,306,830)	Government grants	(38,225,515)	(38,243,880)	0	1,886,684	(36,357,196)	(36,357,196)	(36,357,196)	(36,357,196)	(36,357,196)	(36,357,196)
(40,588,522)		(39,442,386)	(39,575,875)	0	1,651,957	(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)
4,376,566	Net Service Expenditure	4,867,303	5,159,367	(378,459)	(333,827)	40,758	4,487,838	4,611,757	4,666,544	4,721,828	4,772,665

44,965,088	Gross Service Expenditure	44,309,689	44,735,242	(378,459)	(1,985,784)	40,758	42,411,756	42,535,675	42,590,462	42,645,746	42,696,583
(40,588,522)	Gross Service Income	(39,442,386)	(39,575,875)	0	1,651,957	0	(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)
4,376,566	Net Service Expenditure	4,867,303	5,159,367	(378,459)	(333,827)	40,758	4,487,838	4,611,757	4,666,544	4,721,828	4,772,665

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy			
				FtF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
172,381	Head of Service	167,902	167,902	0	(79,940)	677	88,639	90,637	91,524	92,419	93,323
949,863	Customer Services	989,498	1,139,789	(40,000)	(3,803)	9,652	1,105,638	1,127,292	1,137,786	1,153,385	1,164,140
499,122	Document Centre	485,341	473,227	0	(9,059)	2,715	466,883	470,790	479,282	482,810	486,372
1,808,691	Information Mgt	1,728,624	1,728,624	(238,021)	(234,789)	8,366	1,264,179	1,294,478	1,304,905	1,315,436	1,326,073
787,597	Housing Needs	1,136,320	1,233,881	(78,856)	(100,846)	6,813	1,060,992	1,084,112	1,092,171	1,100,312	1,108,533
(408,017)	Council Tax Support	(138,952)	(152,810)	0	29,860	(122,950)	(122,950)	(122,950)	(122,950)	(122,950)	(122,950)
426,577	Housing Benefits	305,659	393,367	0	(1,530)	7,018	398,856	423,447	432,957	442,563	452,264
140,351	Local Tax Collection	192,911	175,387	(21,582)	64,279	5,516	223,601	241,952	248,868	255,854	262,909
0	Economic Development	0	0	0	0	2,000	2,000	2,000	2,000	2,000	2,000
4,376,566	Net Service Expenditure	4,867,303	5,159,367	(378,459)	(333,827)	40,758	4,487,838	4,611,757	4,666,544	4,721,828	4,772,665

	£	£	£
Changes as a consequence of ZBB			
Inflation on salary and NDR			40,758
Movement of 2 BA posts to the Corporate Team and the closure of 1 BA post & 1 P&BA Manager post	(123,000)		
Closure of Benefit Assessment Officers posts	(60,100)		
Fraud Investigator posts transferred to DWP	(54,800)		
Removal of hired staff budgets	(45,688)		
Change in housing benefit grant funding from Govt	162,209		
Planned MTP savings for Customer Services	(25,000)		
Increase in Bad debt provision	(16,000)		
Reduction in training budget	(29,000)		
Movement of the Call Centre & merge with Customer Service Centre	(40,000)		
IMD Shared service savings @ 12.5%	(187,794)		
Miscellaneous savings (maintenance, equipment, supplies etc)	(146,029)		
Changes as a consequence of Cabinet Review			
Removal of Fraud Manager	(60,336)		
Removal of System & Network Manager (IMD)	(50,227)		
Removal of Local Taxation Officer	(21,582)		
Removal of Customer Services Assistant (Housing Needs)	(18,520)		
Other Changes			
Movement of budget from corporate finance		2,000	
Additional budget for NDR appeal provision		2,000	
Adjustments and roundings		(419)	
	(378,459)	(333,827)	40,758

Head of Development

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy			
				FF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
2,902	Employees	16,446	24,906	0	(24,906)	0	0	0	0	0	0
510,594	Other staff costs	482,848	517,286	(13,250)	27,820	531,856	586,817	592,685	598,612	604,598	604,598
7,608	Pension & NI	0	0	0	0	0	0	0	0	0	0
2,021,045	Recruitment	1,922,265	2,155,528	(27,853)	(40,580)	21,495	2,108,589	2,129,675	2,150,972	2,172,482	2,194,206
43,802	Salary	18,279	18,279	0	721	19,000	19,000	19,000	19,000	19,000	19,000
2,585,950	Training	2,439,838	2,715,999	(41,103)	(36,945)	21,495	2,659,445	2,735,492	2,762,657	2,790,093	2,817,804
19,645	Premises	19,026	19,026	0	974	20,000	20,000	20,000	20,000	20,000	20,000
23,991	Energy Costs	21,761	21,761	0	1,644	23,405	23,405	23,405	23,405	23,405	23,405
1,959	Rents	11,060	11,060	0	(4,560)	6,500	6,500	6,500	6,500	6,500	6,500
19,199	Repairs & Maintenance	15,879	15,879	0	3,521	19,400	19,400	19,400	19,400	19,400	19,400
64,794	Water Services	67,726	67,726	0	1,579	69,305	69,305	69,305	69,305	69,305	69,305
10,002	Transport	22,527	22,527	0	(22,527)	0	0	0	0	0	0
30,785	Car Allowance	40,643	52,643	0	(16,043)	36,600	36,600	36,600	36,600	36,600	36,600
1,693	Mileage Allowance	3,468	3,468	0	(3,468)	0	0	0	0	0	0
10,536	Operating Costs	3,299	3,299	0	9,801	13,100	13,100	13,100	13,100	13,100	13,100
5,610	Pool Car	1,741	1,741	0	4,359	6,100	6,100	6,100	6,100	6,100	6,100
58,626	Public Transport	71,678	83,678	0	(27,878)	55,800	55,800	55,800	55,800	55,800	55,800
4,498	Supplies & Services	303	303	0	1,197	1,500	1,500	1,500	1,500	1,500	1,500
76,366	Catering	53,176	53,176	0	5,150	58,326	58,326	58,326	58,326	58,326	58,326
10,852	Communication and computing	14,682	14,682	0	(3,512)	11,170	11,170	11,170	11,170	11,170	11,170
224	Equipment, furniture & materials	850	850	0	(850)	0	0	0	0	0	0
0	Expenses	0	0	0	0	0	0	0	0	0	0
62,627	Insurance - service related	54,035	54,035	0	(18,703)	35,332	35,332	35,332	35,332	35,332	35,332
367,820	Office expenses	784,176	784,176	(62,491)	(170,318)	551,367	550,367	376,367	351,367	351,367	351,367
307	Services	936	936	0	(436)	500	500	500	500	500	500
522,695	Uniform & laundry	908,158	908,158	(62,491)	(187,472)	658,195	657,195	483,195	458,195	458,195	458,195
260,509	Benefit & Transfer Payments	176,959	176,959	0	8,177	185,136	185,136	185,136	185,136	185,136	185,136
213,163	Contributions paid	32,006	32,006	0	(7,006)	25,000	25,000	25,000	25,000	25,000	25,000
5,048	Grants	5,454	5,454	0	346	5,800	5,800	5,800	5,800	5,800	5,800
478,719	Irrecoverable V A T	214,419	214,419	(15,191)	0	(15,191)	(15,191)	(15,191)	(15,191)	(15,191)	(15,191)
11,337	Shared Service Savings	1,620	1,620	0	0	1,620	1,620	1,620	1,620	1,620	1,620
11,337	Repairs & Renewals	1,620	1,620	0	0	1,620	1,620	1,620	1,620	1,620	1,620
(2,376,932)	Income & Fees	(1,890,315)	(1,903,315)	86,100	(19,771)	(1,836,986)	(1,836,986)	(1,836,986)	(1,836,986)	(1,836,986)	(1,836,986)
(10,000)	Fees & charges	(42,750)	(42,750)	42,750	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(94,329)	Other grants and contributions	(98,624)	(98,624)	0	(1,376)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
(23,874)	Rent	(16,476)	(16,476)	0	4,576	(11,900)	(11,900)	(11,900)	(11,900)	(11,900)	(11,900)
(2,505,134)	Sales	(2,048,165)	(2,061,165)	128,850	(21,571)	(1,953,886)	(1,953,886)	(1,953,886)	(1,953,886)	(1,953,886)	(1,953,886)
1,216,987	Net Service Expenditure	1,655,274	1,930,435	10,065	(270,770)	21,495	1,691,224	1,766,271	1,619,435	1,621,872	1,649,583

3,722,121	Gross Service Expenditure	3,703,439	3,991,600	(118,785)	(249,199)	21,495	3,645,110	3,720,157	3,573,321	3,575,758	3,603,469
(2,505,134)	Gross Service Income	(2,048,165)	(2,061,165)	128,850	(21,571)	0	(1,953,886)	(1,953,886)	(1,953,886)	(1,953,886)	(1,953,886)
1,216,987	Net Service Expenditure	1,655,274	1,930,435	10,065	(270,770)	21,495	1,691,224	1,766,271	1,619,435	1,621,872	1,649,583

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy			
				FF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
223,850	Head of Service	137,350	153,750	0	(76,412)	590	77,928	79,720	80,500	81,288	82,084
(576,178)	Development Management	(237,510)	(164,935)	66,100	(110,487)	7,908	(201,414)	(173,483)	(163,619)	(153,656)	(143,593)
1,102,274	Planning Policy	1,030,986	1,200,516	20,000	(116,480)	6,473	1,110,509	1,182,673	1,017,112	1,000,636	1,009,244
330,438	Housing Strategy	286,938	286,938	25,000	(14,944)	1,928	298,921	305,769	308,520	311,298	314,104
109,904	Economic Development	336,637	323,637	(35,617)	18,954	1,193	308,167	262,447	263,842	265,252	266,675
11,657	Public Transport	11,050	11,050	0	8,150	19,200	19,200	19,200	19,200	19,200	19,200
68,673	Transportation Strategy	102,823	102,823	0	(37,803)	65,020	65,020	65,020	65,020	65,020	65,020
(53,631)	Building Control	(13,000)	16,656	(65,419)	58,252	3,402	12,892	24,925	28,860	32,834	36,849
1,216,987	Net Service Expenditure	1,655,274	1,930,435	10,065	(270,770)	21,495	1,691,224	1,766,271	1,619,435	1,621,872	1,649,583

	£	£	£
Changes as a consequence of ZBB			
Inflation on salary and NDR			21,495
Changes to organisational structure		45,013	
Rephasing of spend		(86,000)	
Increase in application fees		(18,000)	
Removal of lease car costs		(24,326)	
Miscellaneous savings (maintenance, equipment, supplies etc)		(93,343)	
Building Control shared service savings @ 12.5%		(15,191)	
MTP Fallout and re-phase 14/15 project costs		(62,491)	
Removal of fees as not able to sell expertise		20,000	
Realignment of CIL administration costs recovered		116,327	
MTP fall out - St Neots Town Centre Advice grant		42,750	
No Review yet but Vacancies in Planning off -setting in 2014/15		25,000	
Changes as a consequence of Cabinet Review			
Removal of Building Control post		(50,227)	
Removal of Corporate Assistant post		(15,875)	
External income for Project Officer post		(50,228)	
Other Changes			
Correction to budget for the CIL post		(51,078)	
Adjustment for temporary posts ending in year		(43,036)	
	10,065	(270,770)	21,495

Head of Health & Leisure

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy					
				FtF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20		
13,862	▣ Employees												
38,236	Hired Staff	23,916	15,376	0	(1,376)		14,000	14,000	14,000	14,000	14,000	14,000	14,000
622,172	Other staff costs	24,555	30,381	0	(10,464)		19,917	19,917	19,917	19,917	19,917	19,917	19,917
4,779	Pension & NI	635,075	694,240	0	(51,368)		642,872	721,841	729,059	736,350	743,714	743,714	743,714
3,936,417	Recruitment	500	3,304	0	(2,804)		500	500	500	500	500	500	500
48,304	Salary	3,897,213	4,191,667	(81,000)	(424,326)	42,963	3,729,304	3,766,553	3,804,174	3,842,172	3,880,550	3,880,550	3,880,550
	Training	59,011	58,426	0	110		58,536	58,536	58,536	58,536	58,536	58,536	58,536
4,663,770		4,640,270	4,993,394	(81,000)	(490,228)	42,963	4,465,129	4,581,347	4,626,187	4,671,475	4,717,216	4,717,216	4,717,216
520,132	▣ Premises												
8,811	Energy Costs	544,841	525,668	0	20,882		546,550	546,550	546,550	546,550	546,550	546,550	546,550
14,714	Fixtures & Fittings	10,119	4,040	0	(1,014)		3,026	3,026	3,026	3,026	3,026	3,026	3,026
136,039	Ground Maintenance Costs	12,875	10,669	0	(8,469)		2,200	2,200	2,200	2,200	2,200	2,200	2,200
457,282	Premises Cleaning	116,734	129,111	0	(15,556)		113,555	113,555	113,555	113,555	113,555	113,555	113,555
11,698	Rates	467,781	454,116	0	13,933	9,361	477,410	477,410	477,410	477,410	477,410	477,410	477,410
289,797	Rents	15,669	15,749	0	(9)		15,740	15,740	15,740	15,740	15,740	15,740	15,740
81,427	Repairs & Maintenance	213,629	209,425	0	55,822		265,247	265,247	265,247	265,247	265,247	265,247	265,247
	Water Services	90,944	108,613	0	(12,152)		96,461	96,461	96,461	96,461	96,461	96,461	96,461
1,519,901		1,472,592	1,457,391	0	53,437	9,361	1,520,189	1,520,189	1,520,189	1,520,189	1,520,189	1,520,189	1,520,189
4,790	▣ Transport												
19,815	Car Allowance	1,265	270	0	(270)		0	0	0	0	0	0	0
16,172	Mileage Allowance	17,072	20,880	0	(9,300)		11,580	11,580	11,580	11,580	11,580	11,580	11,580
32	Operating Costs	9,298	15,824	0	(6,751)		9,073	9,073	9,073	9,073	9,073	9,073	9,073
4,717	Pool Car	205	205	0	(5)		200	200	200	200	200	200	200
	Public Transport	3,710	4,122	0	(1,612)		2,510	2,510	2,510	2,510	2,510	2,510	2,510
45,526		31,550	41,301	0	(17,938)		23,363	23,363	23,363	23,363	23,363	23,363	23,363
463	▣ Supplies & Services												
21,671	Car Allowance	0	0	0	0		0	0	0	0	0	0	0
147,391	Catering	20,975	24,450	0	(3,000)		21,450	21,450	21,450	21,450	21,450	21,450	21,450
679,836	Communication and computing	162,070	162,460	0	3,400		165,860	165,860	165,860	165,860	165,860	165,860	165,860
1,096	Equipment, furniture & materials	646,108	702,268	0	(147,345)		554,923	554,923	554,923	554,923	554,923	554,923	554,923
4,000	Expenses	728	448	0	(448)		0	0	0	0	0	0	0
155,576	Insurance - service related	0	0	0	0		0	0	0	0	0	0	0
136,553	Office expenses	151,018	154,032	0	(17,920)		136,112	136,112	136,112	136,112	136,112	136,112	136,112
9,849	Services	176,260	293,993	0	(151,997)		141,996	111,996	79,996	141,996	141,996	141,996	141,996
	Uniform & laundry	9,893	15,767	0	(5,212)		10,555	10,555	10,555	10,555	10,555	10,555	10,555
1,156,433		1,167,052	1,353,418	0	(322,523)		1,030,896	1,000,896	968,896	1,030,896	1,030,896	1,030,896	1,030,896
3,750	▣ Benefit & Transfer Payments												
86,826	Grants	0	0	0	0		0	0	0	0	0	0	0
	Irrecoverable V A T	90,369	90,347	0	(9,347)		81,000	81,000	81,000	81,000	81,000	81,000	81,000
90,576		90,369	90,347	0	(9,347)		81,000	81,000	81,000	81,000	81,000	81,000	81,000
25,000	▣ Renewals Fund Contribution												
25,000	Repairs & Renewals	25,000	25,625	0	(625)		25,000	25,000	25,000	25,000	25,000	25,000	25,000
		25,000	25,625	0	(625)		25,000	25,000	25,000	25,000	25,000	25,000	25,000
(5,949,980)	▣ Income & Fees												
(98,643)	Fees & charges	(6,000,189)	(6,648,200)	0	556,306	(39,941)	(6,131,835)	(6,294,503)	(6,282,503)	(6,350,093)	(6,360,093)	(6,360,093)	(6,360,093)
(5,000)	Other grants and contributions	(119,721)	(119,721)	0	48,341		(71,380)	(71,380)	(71,380)	(71,380)	(71,380)	(71,380)	(71,380)
(814,853)	Rent	(5,000)	(5,125)	0	125		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
	Sales	(851,020)	(897,413)	0	18,084		(879,329)	(879,329)	(879,329)	(879,329)	(879,329)	(879,329)	(879,329)
(6,868,476)		(6,975,930)	(7,670,459)	0	622,856	(39,941)	(7,087,544)	(7,250,212)	(7,238,212)	(7,305,802)	(7,315,802)	(7,315,802)	(7,315,802)
632,730	Net Service Expenditure	450,903	291,017	(81,000)	(164,367)	12,382	58,032	(18,418)	6,422	46,120	81,861	81,861	81,861
7,501,206	Gross Service Expenditure	7,426,833	7,961,476	(81,000)	(787,223)	52,323	7,145,576	7,231,794	7,244,634	7,351,922	7,397,663	7,397,663	7,397,663
(6,868,476)	Gross Service Income	(6,975,930)	(7,670,459)	0	622,856	(39,941)	(7,087,544)	(7,250,212)	(7,238,212)	(7,305,802)	(7,315,802)	(7,315,802)	(7,315,802)
632,730	Net Service Expenditure	450,903	291,017	(81,000)	(164,367)	12,382	58,032	(18,418)	6,422	46,120	81,861	81,861	81,861

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy					
				FtF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20		
0	Head of Service	54,900	54,900	0	22,538	590	78,028	79,820	80,600	81,388	82,184	82,184	82,184
181,926	Sports and Active Lifestyles	270,091	270,091	0	50,874	2,432	323,397	332,549	336,481	340,452	344,463	344,463	344,463
450,804	Leisure Centres	125,912	(33,974)	(81,000)	(237,779)	9,361	(343,392)	(430,786)	(410,659)	(375,720)	(344,785)	(344,785)	(344,785)
632,730	Net Service Expenditure	450,903	291,017	(81,000)	(164,367)	12,382	58,032	(18,418)	6,422	46,120	81,861	81,861	81,861

	£	£	£
Changes as a consequence of ZBB			
Inflation on salary and NDR			12,382
Review of staffing levels at each centre		(424,326)	
Review of income against current trends		570,306	
Realignment of budgets to projected income targets		(286,849)	
Changes as a consequence of Cabinet Review			
Staff Restructure	(81,000)		
Other Changes			
VAT Partial exemption re workings		(9,498)	
Capital programme - revenue implications		(14,000)	
	(81,000)	(164,367)	12,382

Corporate Finance

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16			Medium Term Financial Strategy					
				FTF	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20	
	☐Employees											
1,140,898	Additional pension payments	789,000	789,011	0	345,989		1,135,000	1,510,000	1,574,000	1,574,000	1,574,000	1,574,000
804,970	Severance costs	204,949	205,726	0	1,274		207,000	207,000	207,000	207,000	207,000	207,000
1,945,868		993,949	994,737	0	347,263		1,342,000	1,717,000	1,781,000	1,781,000	1,781,000	1,781,000
	☐Supplies & Services											
94,320	Contributions paid	0	0	0	0		0	0	0	0	0	0
(9,490)	Interest	0	0	0	0		0	0	0	0	0	0
0	Contingencies & provisions	0	(225,277)	0	225,277		0	0	0	0	0	0
0	Vehicle sale under £10k	(6,634)	0	0	0		0	0	0	0	0	0
3,459	Burials Under Health Act	0	0	0	0		0	0	0	0	0	0
1,118,000	Minimum Revenue Provision	1,331,000	1,623,000	0	(49,000)		1,574,000	1,905,000	2,354,000	2,577,000	2,902,000	2,902,000
393,321	Insurance	366,146	335,458	0	58,687		394,145	394,145	394,145	394,145	394,145	394,145
2,496	Council tax booklet printing	1,700	2,619	0	(2,619)		0	0	0	0	0	0
68,077	External audit fees	90,000	116,682	0	(26,682)		90,000	90,000	90,000	90,000	90,000	90,000
86,907	Income collection costs	95,563	102,020	0	(5,330)		96,690	96,690	96,690	96,690	96,690	96,690
435,260	Interest paid	449,300	900,300	0	(199,300)		701,000	721,000	867,000	1,043,000	989,000	989,000
8,125	External fund consultants	7,375	7,670	0	455		8,125	8,125	8,125	8,125	8,125	8,125
(295,868)	Contributions received	0	0	0	0		0	0	0	0	0	0
12,632	Communication and computing	15,189	15,189	0	(2,589)		12,600	12,600	12,600	12,600	12,600	12,600
1,625	Irrecoverable V A T	1,475	1,363	0	262		1,625	1,625	1,625	1,625	1,625	1,625
1,918,864		2,351,114	2,879,024	0	(839)		2,878,185	3,229,185	3,824,185	4,223,185	4,494,185	4,494,185
	☐Benefit & Transfer Payments											
0	Grants		8,925	0	(8,925)		0	0	0	0	0	0
381,694	Levies	399,305	399,305	0	(5,014)		394,291	394,291	394,291	394,291	394,291	394,291
381,694		399,305	408,230	0	(13,939)		394,291	394,291	394,291	394,291	394,291	394,291
	☐Income & Fees											
(703,624)	Government grants	(542,654)	(68,449)	0	449		(68,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
(247,151)	Interest earned	(91,289)	(606,110)	0	374,096		(232,014)	(286,014)	(285,014)	(285,014)	(290,014)	(290,014)
123,961	Bad debt provision	124,899	11,269	0	48,731		60,000	60,000	60,000	60,000	60,000	60,000
(826,813)		(509,044)	(663,290)	0	423,276		(240,014)	(249,014)	(248,014)	(248,014)	(253,014)	(253,014)
3,419,613	Net Service Expenditure	3,235,324	3,618,701	0	755,761		4,374,462	5,091,462	5,751,462	6,150,462	6,416,462	6,416,462

4,246,427	Gross Service Expenditure	3,744,368	4,281,991	0	332,485	0	4,614,476	5,340,476	5,999,476	6,398,476	6,669,476
(826,813)	Gross Service Income	(509,044)	(663,290)	0	423,276	0	(240,014)	(249,014)	(248,014)	(248,014)	(253,014)
3,419,613	Net Service Expenditure	3,235,324	3,618,701	0	755,761	0	4,374,462	5,091,462	5,751,462	6,150,462	6,416,462

	£	£	£
Changes as a consequence of ZBB			
Bad debt provision increase in line with year end values and current debt		48,731	
Increase in pension payments from triannual actuary valuation		345,989	
Removal of contingency budgets		225,277	
Net change in interest costs		39,796	
Miscellaneous savings (maintenance, equipment, supplies etc)		(37,032)	
Other Changes			
Additional interest from Capital programme		135,000	
Movement of budget to Customer Services		(2,000)	
		0	755,761
			0

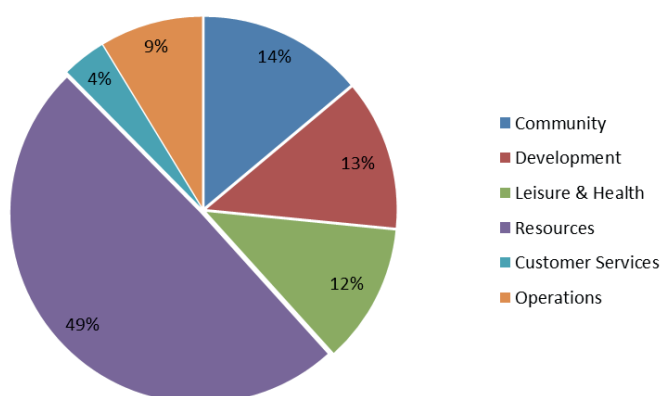
CAPITAL

Table H below details the Councils capital programme, and other commitments, over the period of the MTFs along with the associated sources of finance.

Table H		Forecast	Budget	Medium Term Financial Strategy			
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
		£000	£000	£000	£000	£000	£000
Community	Loves Farm Community Centre	410	32	0	0	0	0
	CCTV - Camera replacements	39	87	43	0	0	0
	Wireless CCTV	0	290	0	0	0	0
	CCTV Shared Service	2	2	80	65	43	0
	Huntingdon West Devt (Housing Growth Fund)	298	1,151	221	0	0	0
	Decent Homes Thermal Efficiency & Category 1 H&S	10	10	10	10	10	10
Development	Town Centre Developments	0	74	100	0	0	0
	Disabled Facilities Grants	1,400	1,650	1,650	1,650	1,650	1,650
	Repairs Assistance	93	75	75	75	75	75
	Two replacement static caravans	38	0	0	0	0	0
	Alconbury Weald	5,000	0	0	0	0	0
	A14 Contribution	0	0	0	0	0	200
Leisure and Health	Future Improvements	268	231	447	266	300	300
	Replacement Equipment	0	200	200	0	0	250
	St Ivo LC - Football Improvements	0	0	0	0	0	0
	Pedals Scheme	2	9	0	0	0	0
	One Leisure St Ives Redevelopment	166	0	0	0	0	0
	One Leisure Huntingdon Impressions Extension	0	795	0	0	0	0
One Leisure St Neots Synthetic Pitch	0	392	0	0	0	0	
Resources	Invest to Save Proposal - Highlode (Ramsey)	0	263	0	0	0	0
	VAT Partial Exemption	29	112	29	15	17	22
	* Loan To Housing Association (No MRP Regular repayments)	0	5,000	0	0	0	0
	Phoenix New Roof	0	200	0	0	0	0
Customer Services	Replacement Printing Equip.	0	0	178	0	0	40
	Replacement Equipment Document Centre	10	31	33	0	34	0
	Multi-functional Devices	0	80	0	0	0	80
	Help Desk (MS Enterprise Agreement)	51	75	0	75	75	75
	Telephony and ICT Network Renewal	0	0	100	100	0	0
	ICT Replacements and Server Virtualisation	181	20	240	20	20	20
	Business Systems	130	200	200	200	200	200
	GIS	3	2	2	0	0	0
Operations	Provision for Bin Replacements	42	54	75	75	75	75
	Wheeled Bins for New Properties	337	100	88	82	24	22
	Extra refuse round due to housing growth	0	0	0	158	0	0
	Play Equipment & Safety Surface Renewal	43	60	20	20	0	0
	Play Equipment & Safety Surface Renewal	0	0	0	0	21	21
	S.106 Play Area Projects	0	48	0	0	0	0
	Vehicle fleet replacements.	1,038	761	859	1,000	564	1,478
	In Cab Technology	70	0	0	0	0	0
	Pool Cars	16	0	0	0	45	0
	Extra Car Parking, Huntingdon Town Centre	233	0	0	0	0	0
	Environment Strategy Funding	126	55	55	55	0	0
	Building Efficiency Improvements (Salix Grant)	70	70	69	0	0	0
	Major repairs and replacements	0	50	0	0	0	0
	Countryside Vehicle	18	0	0	0	0	0
	Car Park Repairs	151	0	0	100	100	100
	Total Cost		10,274	12,179	4,774	3,966	3,253
• Asset Sales (within year)		(200)	0	0	0	0	0
• Capital Receipts		(600)	(600)	(400)	(300)	(300)	(300)
• Grants & Contributions		(6,786)	(1,114)	(400)	(925)	(763)	(1,182)
• Borrowing: Internal		(2,688)	(465)	1,026	2,259	2,810	1,864
External		0	(10,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Sources of Finance		(10,274)	(12,179)	(4,774)	(3,966)	(3,253)	(4,618)

*Estimate of loan to RSL

Analysis of Net Capital Expenditure by Service



The following table illustrates the estimated revenue costs and benefits, to the council, relating to the capital projects noted above.

Table 1		Forecast	Budget	Medium Term Financial Strategy			
		2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2016/20 £000
One Leisure Huntingdon Impressions Extension	Employees	0	0	17	18	19	19
	Premises	0	0	8	8	8	8
	Supplies and services	0	0	5	1	1	1
	Fees & Charges	0	0	(200)	(220)	(235)	(245)
One Leisure St Neots Synthetic Pitch	Fees & Charges	0	(14)	(27)	(28)	(29)	(31)
Invest to Save Proposal - Highlode (Ramsey)	Fees & Charges	0	(29)	(29)	(29)	(29)	(29)
Extra refuse round due to housing growth	Transport	0	0	0	120	120	120
Environment Strategy Funding	Premises	0	0	(30)	(41)	(52)	(63)
Building Efficiency Improvements (Salix Grant)	Premises	0	(8)	(14)	(10)	(6)	(6)
Total (Income)/ Cost		0	(51)	(269)	(181)	(204)	(226)

Revised Capital Programme

On the 23rd April 2015 Cabinet approved the revised Capital Programme. The Finance Governance Board reviewed the Capital programme and scored the projects based on the new methodology (please see the Code of Financial Management). The table below shows the revised Capital Programme.

Revised Capital Scheme	Head of Service Responsible	Score	FGB Scheme List
Existing Commitments			£
Huntingdon West Development	Chris Stopford	1200	1,151,000
VAT Partial Exemption Cost	Clive Mason		112,000
Enterprise Agreement (Microsoft)	John Taylor	600	75,000
Salix Projects	Eric Kendall	600	70,000
Pedals Scheme	Jayne Wisely	525	9,000
Graphical Information System	John Taylor	400	2,000
One Leisure St Ives - Football	Jayne Wisely	200	(53,000)
Land Sales	Clive Mason	200	(120,000)
Green Houses	Eric Kendall	200	(235,000)
One Leisure St Neots Synthetic Pitch	Jayne Wisely	1200	118,000
Statutory Duty			
One Leisure Future Improvements	Jayne Wisely	3000	231,000
Phoenix Industrial Unit Roof	Clive Mason	3000	200,000
CCTV Camera Replacements	Chris Stopford	2000	87,000
Disabled Facilities Grants	Andy Moffat	2000	1,000,000
Wheeled Bins For New Properties	Eric Kendall	2000	60,000
Score Equal To, Or Greater Than 1000			
Vehicle Fleet Replacements.	Eric Kendall	1800	761,000
One Leisure Replacement Equipment	Jayne Wisely	1600	200,000
One Leisure Huntingdon Development	Jayne Wisely	1200	795,000
Score Lower Than 1000			
Play Equipment & Safety Surface Renewal	Eric Kendall	800	50,000
ICT Replacements and Server Virtualisation	John Taylor	600	20,000
Provision for Bin Replacements	Eric Kendall	400	54,000
Repairs Assistance	Andy Moffat	200	50,000
	Total All Schemes		4,637,000
Loan			
Housing Association Loan			5,000,000
	Total		9,637,000
Schemes requiring more information or analysis			
Business Systems Replacements	John Taylor	1000	0
Wireless CCTV	Chris Stopford	300	0
Replacement Equipment Document Centre	John Taylor	200	0
Multi-functional Devices	John Taylor	200	0

TREASURY MANAGEMENT

The following gives a high level commentary on the Treasury Management activity that the Council is expecting to undertake during 2015/16.

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 £55,000; this is based on an estimated daily cash flow balance of £6.0m. The cost of borrowing is based on an estimated bank base rate of 4.5%.

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 2014/15, it is forecast that the total balances in respect of long-term borrowing will be £11.3m. During 2015/16 further long-term borrowing may occur dependent on the Asset Investment programme that is currently being developed and Cabinet decisions in respect of loans to other organisations. However, the costs of such borrowing are not included in the budget because the cost of any such borrowing would be met by additional investment income, the Council would expect to make a margin on any "borrowing to lend" decisions. The current estimated cost of long term borrowing is £0.524m.

Treasury Management Policy Statement

Definition

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 those activities and the pursuit of optimum performance consistent with those risks.

Risk management

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. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation, and any financial instruments entered into to manage these risks.

Value for money

The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance measurement techniques, within the context of effective risk management.

Borrowing policy

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

- Utilising a mixture of borrowing periods to reduce the overall impact of changes in interest rates.
- Creating certainty by fixing borrowing for longer periods.
- 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

Clearly some of these elements can give contradictory answers and the decision on each borrowing decision will need to be based on balancing these elements, taking account of existing borrowing.

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.

Investment policy

All investment decisions 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 authority services. Adequate weighting must be given to data reflecting the security of the investment.

Loans to Organisations

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.
- organisations where no service benefits are involved, but with the objective of earning a margin on the amounts loaned.

In either case loans will only be made where all risks have been considered, appropriate safeguards are in place, and that

Governance

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.

Treasury Management Strategy 2015/16

Treasury Management is:

- Ensuring the Council has sufficient cash to meet its day-to-day obligations
- Borrowing when necessary to fund capital expenditure, including borrowing in anticipation when rates are considered to be low
- Investing any surplus funds in a manner that balances low risk of default by the borrower with a fair rate of interest.

This Strategy explains how Treasury Management will be carried out in Huntingdonshire. It meets the requirements of the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Code of Practice (2011) and the Government's Guidance on Local Government Investments (2010)

BACKGROUND

Economic background

There is momentum in the UK economy, with a continued period of growth through domestically-driven activity and strong household consumption. There are signs that growth is becoming more balanced. The greater contribution from business investment should support continued, albeit slower, expansion of GDP. However, inflationary pressure is benign and is likely to remain low in the short-term. There have been large falls in unemployment but levels of part-time working, self-employment and underemployment are significant and nominal earnings growth remains weak and below inflation.

The Monetary Policy Committee's focus is on both the degree of spare capacity in the economy and the rate at which this will be used up, factors prompting some debate on the Committee. Despite two MPC members having voted for an 0.25% increase in rates at each of the meetings August 2014 onwards, some Committee members have become more concerned that the economic outlook is less optimistic than at the time of the August Inflation Report.

Credit outlook

The transposition of two European Union directives into UK legislation in the coming months will place the burden of rescuing failing EU banks disproportionately onto unsecured local authority investors. The Bank Recovery and Resolution Directive promotes the interests of individual and small businesses covered by the Financial Services Compensation Scheme and similar European schemes, while the recast Deposit Guarantee Schemes Directive includes large companies into these schemes. The combined effect of these two changes is to leave public authorities and financial organisations (including pension funds) as the only senior creditors likely to incur losses in a failing bank after July 2015.

The continued global economic recovery has led to a general improvement in credit conditions since last year. This is evidenced by a fall in the credit default swap spreads of banks and companies around the world. However, due to the above legislative changes, the credit risk associated with making unsecured bank deposits will increase relative to the risk of other investment options available to the Authority.

Interest rate forecast

The Authority's treasury management advisor Arlingclose forecasts the first rise in official interest rates in August 2015 and a gradual pace of increases thereafter, with the average for 2015/16 being around 0.75%. Arlingclose believes the normalised level of the Bank Rate post-crisis to range between 2.5% and 3.5%. The risk to the upside (i.e. interest rates being higher) is weighted more towards the end of the forecast horizon. On the downside, Eurozone weakness and the threat of deflation have increased the risks to the durability of UK growth. If the negative indicators from the Eurozone become more entrenched, the Bank of England will likely defer rate rises to later in the year. Arlingclose projects gilt

yields on an upward path in the medium term, taking the forecast average 10 year PWLB loan rate for 2015/16 to 3.40%.

For the purpose of the Council's Medium Term Financial Strategy the following interest rates have been assumed but it is recognised that all assumptions about the speed with which rates will begin to rise is problematic.

	2015/16	2016/17	2017/18	2018/19	2019/20
	%	%	%	%	%
Temporary investments	0.25	0.75	1.00	1.25	1.50
PWLB 20 year borrowing (EOY)	2.75	3.05	3.25	3.50	4.00
Temporary borrowing	0.45	0.50	0.50	0.75	1.00

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 2014/15 that did not concentrate its investments with the Government's Debt Management Office which are effectively risk-free, as they are backed by the Government, but with a significantly below base interest rate, and instead concentrated on highly rated institutions and the larger Building Societies. At the same time investments in "liquidity accounts" which offer repayment the same day were maximised to further reduce risk.

The 2014/15 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 is included in the 2015/16 Strategy.

CURRENT POSITION AND EXPECTED TREASURY PORTFOLIOS

The Council's position as at 31 December 2014 was:

INVESTMENTS & BORROWING		Principal Amount £m	Average Interest Rate %
Investments			
Short Term	maturing by 31 st March 2015	1.9	0.41%
	maturing 2014/15	0.0	0.00%
Long Term	maturing later	1.5	3.41%
Total		3.4	1.74%
Borrowing			
Short term	maturing by 31 st March 2015	0	0.00%
	maturing 2014/15	0	0.00%
Long term	maturing later	(11.4)	3.68%
Total		(11.4)	3.68%
Net Investments		(8.0)	

Expected changes in portfolio

According to current cash flow forecasts, net borrowing is expected to increase to £16.3m by 31st March 2015.

Budget implications

The budget for net interest in 2014/15 was £0.294m; the forecast outturn is £0.358m, a cost of £64,000. The small cost is attributable to a reduction in the rate of interest earned on short-term investments.

The budget for net interest in 2015/16 is £0.467m.

THE COUNCIL'S FINANCIAL STRATEGY

BORROWING STRATEGY

As noted above, the Council currently holds £11.4m of long-term loans; this is all borrowed from the Public Works Loans Board (PWLB).

Planned borrowing strategy for 2015/16 and future years

The table below shows the expected levels of reserves and the need for borrowing to fund capital expenditure over the MTP period.

	2015/ 2016 £m	2016/ 2017 £m	2017/ 2018 £m	2018/ 2019 £m	2019/ 2020 £m
Existing long term borrowing available long term	11.1	11.0	10.9	10.7	10.6
Revenue Reserves (EOY)	8.9	9.0	8.0	5.1	6.1
Earmarked Reserves (EOY) ①	9.5	9.5	9.5	9.5	9.5
<i>available on a year by year basis</i>	18.4	18.5	17.5	14.6	15.6
Cash Flow benefit average <i>fluctuates from day to day</i>	6.0	6.0	6.0	6.0	6.0
FUNDING REQUIRED					
Capital Expenditure					
Brought Forward	(36.1)	(45.0)	(47.1)	(47.5)	(47.1)
Capital Expenditure in Year	(8.9)	(2.1)	(0.4)	(0.4)	(0.2)
Carried Forward	(45.0)	(47.1)	(47.5)	(47.1)	(47.3)
Fixed Term Investment (EOY)	(1.2)	(1.1)	(0.9)	(0.8)	(0.7)
Total Required Funding	(46.2)	(48.2)	(48.4)	(47.9)	(48.0)

Excluding Use of Reserves					
MAY BORROW	(35.1)	(37.2)	(37.6)	(37.2)	(37.4)
Including Use of Reserves					
MUST BORROW	(16.7)	(18.7)	(20.1)	(22.6)	(21.8)
NEED FOR FURTHER BORROWING – FUNDING IN ADVANCE					
MAY BORROW A FURTHER	(1.3)	0.0	0.0	0.0	(0.7)
NEED FOR FURTHER BORROWING – LOANS TO ORGANISATIONS AND INVESTMENTS YIELDING COMMERCIAL RETURNS					
MAY BORROW A FURTHER	(75.0)	(75.0)	(75.0)	(75.0)	(75.0)

Notes

① includes specific earmarked reserves (e.g. Special Reserve, Repairs & Renewals Funds).

Borrowing – 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.

Borrowing – No Funding Activity

The amount of capital borrowing up until March 2016 (i.e. up to an estimated £35.1M, “may borrow”) 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.

The “**MUST borrow**” amount represents the minimum amount that it is estimated that the Council will have to borrow if it uses its own reserves to fund part of the borrowing. The “**MAY borrow**” limit is based on using no internal funds for this purpose.

Borrowing – Funding in Advance

This additional limit is based on the agreement with our previous external auditors that it would be legitimate to borrow in advance to fund our 5 year published capital programme if market circumstances indicated that this was likely to be in the long term interests of the Council. This 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.

For example, if long term rates fell to 3.5% we would seriously consider increasing borrowing whilst if long term rates were 5.5% this would be extremely unlikely.

Currently low short-term rates reduce the likelihood of advance borrowing as the revenue budget would have to 'take the hit' of the borrowing rates being higher than the temporary investment rate in the short to medium term.

However, history has shown that violent fluctuations can happen and so there needs to be the freedom to act if circumstances significantly change.

Borrowing – 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.

Borrowing - Profile

It is best practice to pool all funds and model future cash flow before determining the amounts that should be borrowed or invested and for how long. In doing this account will be taken of the provision that the Council is required to build up to fund the repayment of debt

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. However, future rates may rise significantly meaning that it was better to have paid more initially and borrowed longer.

The logical result is to spread the risk by borrowing for a range of periods. However, given the Council's current financial position it may be that, until interest rates have returned to normal relativities or there is sufficient certainty that they will do so, the Council should use its revenue reserves and/or borrow short term for rates that are currently under 1%.

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. Commercial bodies have become less involved since the financial crisis and their products were generally for shorter periods and often include embedded options. The most common was a "Lender's Option Borrower's Option" deal, better known as a LOBO, where the lender retains an option to increase the interest rate after a number of years and the borrower has the right to repay if the new rate is not acceptable.

The Council will need to approve a prudential indicator for the 'authorised limit for external debt'. This will include forward funding of the MTFs and Loans to Organisations but the three elements will be kept separate. With regard to 2015/16:

- | | |
|---------|--|
| 1. £69m | No Forward Funding Activity <ul style="list-style-type: none">• temporary borrowing for cash flow purposes (£18m)• borrowing to fund the forecast capital programme (£46m)• an allowance for other long-term liabilities, such as finance leases (£5m) |
| 2. £1m | Long term based on maximum borrowing in advance |
| 3. £15m | Long term borrowing to finance long term loans to other organisations |

4. £60m Long term borrowing to finance long term loans for capital investments delivering a commercial yield

INVESTMENT STRATEGY

INVESTMENTS - CATEGORIES

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.

These include time-deposits for up to 1 year with building societies and banks which the Council deems to have a high credit quality (see below), but it should be noted that early repayment, before the due date is rarely possible and may require a release fee.

No investment that counts as Capital expenditure will be undertaken, without Cabinet approval, 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 Management Advisory Group. Use would be limited to Bonds that could be held to maturity thus avoiding fluctuations in capital value.
- pooled Property Funds
This was a new investment opportunity for the Council for 2014/15, but has not been used yet. It is intended to be a longer term vehicle (i.e. 5 years or longer), as withdrawals will be dependent on liquid assets being available within the fund. These types of investments are not "credit rated" because the investment is not in "cash", it is in a non-liquidity asset. Before any money is invested, this will be discussed and agreed at TMAG.

INVESTMENTS – HIGH CREDIT QUALITY

The term 'high credit quality' is used in the CLG guidance to encourage local authorities to monitor other measures of an institution's credit worthiness rather than just relying on credit ratings

CIPFA has issued guidance on possible sources of additional information in order to assess the credit worthiness of counterparties which are referred to below.

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

- short term credit ratings (Definitions in Attachment A)
- long-term credit ratings for any investment over 1 year. (Attachment A)
- the top 25 Building Societies by asset size irrespective of any credit rating they may hold subject to the comments below. Building societies have a much higher proportion of their funds covered by retail savings so are less at the risk of market volatility and their regulatory framework and insolvency regime means that the Council's deposits would be paid out before retail depositors. Experience in recent years includes a number of examples of the takeovers of weak societies by strong ones. However any Building Society with a rating of less than BBB will not be used and use will be suspended of Building Society with a "rating watch" warning pending consideration of further information of the potential impact.
- reacting immediately to any "rating watch" warnings or informal comments from our advisors in relation to market concerns. Use of counterparties subject to such warnings/advice will be suspended pending consideration of further information of the potential impact.
- credit Default Swap prices obtained from our advisors.
- the credit rating of the country of the institution. This must be AA or above (the exception being in respect of the domicile of Money Market Funds, see later section).

Financial statements and the financial press will not be systematically reviewed because the resources required are not available and it is expected that our advisors will make informal comments if they become aware of any significant items that affect our counterparty list. They also review our counterparty list every month.

Current account bank

Following a competitive tender exercise, in April 2010 the Royal Bank of Scotland Group (NatWest) was appointed to provide Banking Services in respect of the Council's current accounts. With a long term rating of "A" (January 2014) the bank is close to the bottom of the above credit rating criteria for this type of institution.

INVESTMENTS – SPREADING THE RISK

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 table is therefore included in Attachment B which shows the 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 Triple A, this is acceptable.

These funds will be used as appropriate taking account of comparative security and yields. During 2014/15, the Council used the following money market funds:

- Public Sector Deposit Fund, operated by Church's, Charities and Local Authorities, and
- Ignis Liquidity Fund, operated by Ignis Asset Management.
- Blackrock Sterling Liquidity Fund, operated by BlackRock Investment Management

If during 2015/16, where it becomes advantageous, further funds may be used.

INVESTMENTS - MANAGEMENT

Taking account of the Credit Quality and Spreading the Risk sections above, Attachment 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.

Advantage is also being taken of liquidity accounts which are offering competitive rates for money on call i.e. it can be called back the same or next day if there was any concern about the institution.

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 require Cabinet approval and details of any risks pertaining to the loan would be included in the relevant Cabinet report. These loans would not be subject to the 5 year investment limit.

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. This option will be investigated but would only be implemented following legal and external audit confirmation of the statutory power, including consideration of the impact of the 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. If it is proposed to make such a loan, the Cabinet report requesting approval will include appropriate legal and valuation advice. These loans would not be subject to the 5 year investment limit.

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 (e.g. interest rate collars and forward deals) 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 (i.e. those that are not embedded into a loan or investment). The latest Code requires authorities to clearly detail their policy on the use of derivatives in the annual strategy.

The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. It is unlikely that the Council will utilise standalone financial derivatives.

Embedded derivatives will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy. The Council is only likely to make limited use of embedded derivatives e.g. LOBOs

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.

ADVISORS

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

- advice on investment decisions,
- notification of credit ratings and changes,
- general information on credit quality and informal comment on particular institutions,
- advice on borrowing and opportunities to borrow early
- economic data and interest rate forecasts
- advice and guidance on relevant policies, strategies and reports,
- accounting advice,
- reports on treasury performance,
- training courses.

The quality of the service is controlled by regular contact between the Advisors and officers. It should be noted that having external advisors does not negate the responsibility for Treasury Management decisions from the Council and its officers.

MANAGEMENT

The Responsible Financial Officer and his staff will manage and monitor investments and borrowing.

The Treasury Management Advisory Group consists of four members and relevant officers. Members are kept informed of relevant issues and consulted on any significant issues.

The Council uses a cash flow model which is updated daily to forecast future cash flow movements to determine the maximum length for which any investment or borrowing shall be considered. The length of any investment would take account of actual and forecast interest rates over the loan period to ensure it optimises the Council's position. At this time the Council is unlikely to invest for more than a year unless:

- further advance borrowing is undertaken, or
- “back-to-back” financing of a Loan to Other Organisation (this would be subject to separate Cabinet approval).

REPORTING AND SCRUTINY

The CIPFA Code requires that the body responsible for approving the budget also receives at least two reports during the year on treasury management. Therefore the Council will receive a six month report on the performance of the funds and an annual report on the performance for the year.

The Code also requires the Council to identify the body that will be responsible for the scrutiny of treasury management to ensure that it receives the appropriate focus. This is the Overview & Scrutiny (Economic Well-being) Panel.

TRAINING

The needs of the Council’s treasury management staff for training are assessed every six months as part of the staff appraisal process and additionally when the responsibilities of individual staff change.

The Code requires that Members charged with the governance of Treasury Management and those responsible for scrutiny have the necessary skills relevant to their responsibilities. Member training will be provided as necessary.

CHANGES TO THE STRATEGY

The strategy is not intended to be a strait-jacket 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 Treasury Management Advisory Group. All other changes to the strategy must be approved by the full Council.

TREASURY MANAGEMENT AND PRUDENTIAL INDICATORS

The Council’s Treasury Management and Prudential Indicators are attached at Attachment C. They are based on data included in the budget report and this Strategy. They set various limits that allow officers to monitor its achievement. These indicators must be approved by the Council and can only be amended by the Council.

The indicators are based on allowing the ability to borrow in advance if this becomes attractive. If it does not, the Council is likely to be significantly within many of the limits.

DEFINITION OF CREDIT RATINGS

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

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

ATTACHMENT B

FUND MANAGEMENT (If no further ADVANCE BORROWING)

<p>Duration of investments</p>	<p>No investment shall be longer than 5 years. Maximum duration for a Building Society with no rating is 1 month.</p>
<p>Types of investments</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</p>
<p>Credit Ratings</p>	<p>Building Societies All Building Societies with ratings of BBB or above. Building Societies with no ratings. (maximum duration 1 month)</p> <p>Money Market Funds AAA credit rating</p> <p>Pooled Property Funds (such funds are not credit rated as they are investments in non-liquid assets)</p> <p>Local Authorities or UK Government No rating required</p> <p>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.</p>

Maximum limits per counterparty (group), country or non-specified category	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
	Limit for Non-specified investments	
	£10M in time deposits more than one year	
	£5M in corporate bonds	
	£10M in any other types.	
	£10M Pooled Property funds	
£15M in total		
Country limits		
UK - unlimited		
£5M in a country outside the EU		
£10M in a country within the EU (excluding UK)		
£20M in EU countries combined (excluding UK)		
Country of Domicile for Money Market Funds – unlimited, providing the fund is AAA.		
Except for Money Market Funds, no investment will be made in country with a sovereign rating of less than AA.		
These limits will be applied when considering any new investment from 25 February 2015. 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.		
Loans to Organisations		
No limit in value or period but will be subject to approval by Cabinet of a detailed business case.		
Benchmark	LGC 7 day rate	

INVESTMENT LIMITS FOR INCREASES IN ADVANCE BORROWING

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

ATTACHMENT C

CIPFA PRUDENTIAL CODE FOR CAPITAL FINANCE IN LOCAL AUTHORITIES PRUDENTIAL INDICATORS AND TREASURY MANAGEMENT INDICATORS FOR 2013/14

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. Actual and Estimated Capital Expenditure

	2013/14 Actual £m	2014/15 Forecast £m	2015/16 Estimate £m	2016/17 Estimate £m	2017/18 Estimate £m
Gross	15.5	10.3	12.2	4.8	4.0
Net	10.1	3.5	11.1	4.4	3.1

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.

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

2013/14 Actual	2014/15 Forecast	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
6%	8%	10%	12%	15%

Assuming no borrowing in advance.

3. The impact of schemes with capital expenditure on the level of council tax

This calculation highlights the hypothetical impact on the level of Council Tax from 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.

	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Variation	£0.61	(£2.35)	(£0.94)
Cumulative	£0.61	(£1.74)	(£2.68)

4. The capital financing requirement

This represents the estimated need for the Authority to borrow to finance capital expenditure less the estimated provision for redemption of debt (the MRP).

	31/3/14 Actual £m	2014/15 Forecast £m	2015/16 Estimate £m	2016/17 Estimate £m	2017/18 Estimate £m	2018/19 Estimate £m	2019/20 Estimate £m
No Funding Activity	34.7	36.0	44.9	47.0	47.4	47.0	47.2

In addition, this strategy makes provision for loans which may need to be treated as capital expenditure:

Loans to Organisations	1.6	0.0	75.0	75.0	75.0	75.0	75.0
------------------------	-----	-----	------	------	------	------	------

5. Net borrowing and the capital financing requirement

In order to ensure that, over the medium term, net borrowing will only be for a capital purpose, the Authority 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.

The Council will explain the degree of borrowing and investment in its half-year and annual reports together with the reason for the movements so that Members can be assured that there is no borrowing for revenue purposes other than in the short term (cash flow).

5a. Gross and Net Debt

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 Treasury Management Advisory Group and highlighted in the mid-year and end of year reports.

6. The actual external long-term borrowing at 31 March 2014

£11.4m (PWLB)

7. The authorised limit for external debt

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.

	2014/15 Limit £m	2015/16 Estimate £m	2016/17 Estimate £m	2017/18 Estimate £m
Short term	18	18	18	18
Long term	37	46	48	48
Other long-term liabilities (leases)	5	5	5	5
Total - No Funding Activity	60	69	71	72
Long Term based on the maximum borrowing in advance	10	1	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 capital investments delivering a commercial yield	35	60	60	60

8. The operational boundary for external debt

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.

	2014/15 Limit £m	2015/16 Limit £m	2016/17 Limit £m	2017/18 Limit £m
Short term	13	13	13	13
Long term	37	46	48	48
Other long-term liabilities (leases)	5	5	5	5
Total – No Funding Activity	55	64	66	67
Plus long term borrowing in advance	10	1	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 capital investments delivering a commercial yield	35	60	60	60

9. Adoption of the CIPFA Code

The Council has adopted the 2011 edition of the CIPFA Treasury Management Code of Practice.

TREASURY MANAGEMENT INDICATORS

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

This indicator is set to control the Council's exposure to interest rate risk. Investments of less than 12 months count as variable rate.

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".

			2015/16		2016/17		2017/18	
			Limits		Limits		Limits	
			Max	Min	Max	Min	Max	Min
Borrowing								
Longer than 1 year	Fixed	100%	75%	100%	75%	100%	75%	
	Variable	25%	0%	25%	0%	25%	0%	
Investments								
Longer than 1 year	Fixed	100%	100%	100%	100%	100%	100%	
	Variable	0%	0%	0%	0%	0%	0%	

11. Borrowing Repayment Profile

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.

The Council has £11.4m long term borrowing 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	90%	0%
12 months and within 24 months	90%	0%
24 months and within 5 years	90%	0%
5 years and within 10 years	91%	1%
10 years and above	100%	9%

This may be affected by any Funding in Advance or Loans to Organisations.

12. Investment Repayment Profile

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.

The uncertainty about borrowing in advance results in higher limits than would otherwise be required.

	2015/16 £m	2016/17 £m	2017/18 £m
Limit on investments over 364 days as at 31 March each year.	33.8	37.2	37.6

This may be affected by any Funding in Advance or Loans to Organisations.

Annual Minimum Revenue Provision Policy 2015/16

Where the Authority 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. The Local Government Act 2003 requires the Authority 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.

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.

The DCLG Guidance requires the Authority to approve an Annual MRP Statement each year, and recommends a number of options for calculating a prudent amount of MRP. The following statement incorporates options recommended in the Guidance;

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.

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.

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.

Capital expenditure incurred during 2015/16 will not be subject to a MRP charge until 2016/17

Based on the Authority's latest estimate of its Capital Financing Requirement on 31st March 2015, the budget for MRP has been set as follows:

	31.03.2015 Estimated CFR £m	2015/16 Estimated MRP £m
Capital Expenditure	34.9	1.6
Loans to other bodies	1.2	Nil
Total	36.1	1.6

Capital Financing Requirement

The following table demonstrates, over the period of the MTFs, the Councils capital commitments and plans against its underlying need to borrow.

Table J	Forecast	Budget	Medium Term Financial Strategy			
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	£000	£000	£000	£000	£000	£000
Opening Capital	34,685	36,042	44,934	47,003	47,390	47,002
Financing Requirement						
• Property, Plant and Equipment	2,879	3,447	2,516	1,956	1,243	2,408
• Intangible Assets	184	277	202	275	275	275
• Investment Properties	0	463	0	0	0	0
• Revenue Expenditure Funded from Capital under Statute	7,101	2,882	1,946	1,625	1,625	1,825
• Repayable Capital Advances	110	5,110	110	110	110	110
• Lease Liability	0	0	0	0	0	0
Additional Requirement	10,274	12,179	4,774	3,966	3,253	4,618
• Capital Receipts	(800)	(600)	(400)	(300)	(300)	(300)
• Government Grant & Contributions	(6,786)	(1,114)	(400)	(925)	(763)	(1,182)
• Capital Reserves	0	0	0	0	0	0
• Minimum Revenue Provision	(1,331)	(1,574)	(1,905)	(2,354)	(2,577)	(2,902)
	(8,917)	(3,288)	(2,705)	(3,579)	(3,640)	(4,384)
Closing Capital Finance Requirement	36,042	44,934	47,003	47,390	47,002	47,237
Increase in Underlying Need to Borrow	1,357	8,891	2,069	387	(387)	234

Formal 2015/16 Council Tax Resolutions

The formal 2015/16 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 the Section 151 officer on the 3rd December 2014 after consultation with the Chairman of Corporate Governance Panel (and subsequent publication as a key decision).
The tax base (T) which is the amount anticipated from a District Council Tax of £1 is £58,329
- b) That the following amounts calculated by the Council for 2015/16 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 **£78,386,683**
Gross revenue expenditure including benefits, Town/Parish Precepts
- (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 **£65,587,958**
Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund.
- (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 **£12,798,725**
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.
- (iv) the Council Tax requirement for 2015/16 divided by the tax base (T) in accordance with Section 31B (1) of the Act **£219.42**
District plus average Town/Parish Council Tax (item iii divided by District taxbase)
- (v) the aggregate of all "Special Items" referred to in Section 34(1) of the Act. **£5,030,469**
The total value of Parish/Town precepts included in i and iii above.
- (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. **£133.18**
The District Council's Band D Tax for 2015/16
- (vii) the basic amounts of Council Tax for 2015/16 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 2015/16 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 2015/16 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 2015/16 is not excessive.
The basic amount at b(vi) above is not excessive as defined by the Government.

Tax Base 2015/16

Abbotsley	249	Holywell-cum-Needingworth	968
Abbots Ripton	135	Houghton & Wyton	774
Alconbury	540	Huntingdon	7056
Alconbury Weston	279	Kimbolton & Stonely	578
Alwalton	117	Kings Ripton	81
Barham & Woolley	28	Leighton Bromswold	81
Bluntisham	720	Little Paxton	1476
Brampton	1728	Morborne	10
Brington & Molesworth	135	Offord Cluny & Offord D'Arcy	495
Broughton	90	Old Hurst	90
Buckden (incorporating Diddington)	1152	Old Weston	90
Buckworth	51	Perry	261
Bury	603	Pidley-cum-Fenton	149
Bythorn & Keyston	135	Ramsey	2709
Catworth	147	St Ives	5742
Chesterton	57	St Neots	10530
Colne	351	Sawtry	1746
Conington	65	Sibson-cum-Stibbington	210
Covington	45	Somersham	1341
Denton & Caldecote	26	Southoe & Midloe	149
Earith	567	Spaldwick	243
Easton	77	Stilton	765
Ellington	232	Stow Longa	63
Elton	279	The Stukeleys	396
Farcet	518	Tilbrook	117
Fenstanton	1125	Toseland	36
Folksworth & Washingley	344	Upton & Coppingford	84
Glatton	131	Upwood & The Raveleys	414
Godmanchester	2331	Warboys	1296
Grafham	234	Waresley-cum-Tetworth	144
Great & Little Gidding	117	Water Newton	42
Great Gransden	450	Winwick	40
Great Paxton	360	Wistow	216
Great Staughton	324	Woodhurst	153
Haddon	24	Woodwalton	78
Hail Weston	243	Wyton-on-the-Hill	405
Hamerton & Steeple Gidding	52	Yaxley	2817
Hemingford Abbots	333	Yelling	144
Hemingford Grey	1269		
Hilton	450		
Holme	227		
			58,329

2015/16 Council Tax by Property Band for each Precepting Authority and the Billing Authority

TABLE 1	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Cambridgeshire County Council	762.84	889.98	1017.12	1144.26	1398.54	1652.82	1907.1	2288.52
Cambridgeshire Police Authority	120.9	141.05	161.2	181.35	221.65	261.95	302.25	362.7
Huntingdonshire District Council	88.79	103.58	118.38	133.18	162.78	192.37	221.97	266.36
Cambridgeshire Fire Authority	42.84	49.98	57.12	64.26	78.54	92.82	107.1	128.52
PARISH COUNCILS								
Abbotsley	35.88	41.86	47.84	53.82	65.78	77.74	89.7	107.64
Abbots Ripton	46.91	54.73	62.55	70.37	86.01	101.65	117.28	140.74
Alconbury	44.91	52.39	59.88	67.36	82.33	97.3	112.27	134.72
Alconbury Weston	16.73	19.51	22.3	25.09	30.67	36.24	41.82	50.18
Alwalton	15.39	17.95	20.52	23.08	28.21	33.34	38.47	46.16
Barham & Woolley	19.05	22.22	25.4	28.57	34.92	41.27	47.62	57.14
Bluntisham	85.95	100.28	114.6	128.93	157.58	186.23	214.88	257.86
Brampton	74.07	86.42	98.76	111.11	135.8	160.49	185.18	222.22
Brington & Molesworth	19.53	22.79	26.04	29.3	35.81	42.32	48.83	58.6
Broughton	25.93	30.25	34.57	38.89	47.53	56.17	64.82	77.78
Buckden	43.84	51.15	58.45	65.76	80.37	94.99	109.6	131.52
Buckworth	27.61	32.21	36.81	41.41	50.61	59.81	69.02	82.82
Bury	33.17	38.69	44.22	49.75	60.81	71.86	82.92	99.5
Bythorn & Keyston	4.94	5.76	6.59	7.41	9.06	10.7	12.35	14.82
Catworth	66.13	77.15	88.17	99.19	121.23	143.27	165.32	198.38
Chesterton	11.69	13.64	15.59	17.54	21.44	25.34	29.23	35.08
Colne	37.99	44.32	50.65	56.98	69.64	82.3	94.97	113.96
Conington	27.18	31.71	36.24	40.77	49.83	58.89	67.95	81.54
Covington	19.26	22.47	25.68	28.89	35.31	41.73	48.15	57.78
Denton & Caldecote	0	0	0	0	0	0	0	0
Earith	49.97	58.3	66.63	74.96	91.62	108.28	124.93	149.92
Easton	34.63	40.41	46.18	51.95	63.49	75.04	86.58	103.9
Ellington	25.86	30.17	34.48	38.79	47.41	56.03	64.65	77.58
Elton	31.06	36.24	41.41	46.59	56.94	67.3	77.65	93.18
Farcet	74.65	87.09	99.53	111.97	136.85	161.73	186.62	223.94
Fenstanton	34.38	40.11	45.84	51.57	63.03	74.49	85.95	103.14
Folksworth & Washingley	59.83	69.81	79.78	89.75	109.69	129.64	149.58	179.5
Glatton	20.35	23.75	27.14	30.53	37.31	44.1	50.88	61.06
Godmanchester	45.23	52.77	60.31	67.85	82.93	98.01	113.08	135.7
Grafham	34.19	39.88	45.58	51.28	62.68	74.07	85.47	102.56
Great & Little Gidding	61.74	72.03	82.32	92.61	113.19	133.77	154.35	185.22
Great Gransden	34.81	40.62	46.42	52.22	63.82	75.43	87.03	104.44
Great Paxton	35.19	41.05	46.92	52.78	64.51	76.24	87.97	105.56
Great Staughton	30.87	36.01	41.16	46.3	56.59	66.88	77.17	92.6

TABLE 1	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Haddon	0	0	0	0	0	0	0	0
Hail Weston	46.06	53.74	61.41	69.09	84.44	99.8	115.15	138.18
Hamerton & Steeple Gidding	9.61	11.22	12.82	14.42	17.62	20.83	24.03	28.84
Hemingford Abbots	33.03	38.54	44.04	49.55	60.56	71.57	82.58	99.1
Hemingford Grey	47.94	55.93	63.92	71.91	87.89	103.87	119.85	143.82
Hilton	40.11	46.79	53.48	60.16	73.53	86.9	100.27	120.32
Holme	39.65	46.25	52.86	59.47	72.69	85.9	99.12	118.94
Holywell-cum-Needingworth	69.59	81.18	92.78	104.38	127.58	150.77	173.97	208.76
Houghton & Wyton	53.13	61.98	70.84	79.69	97.4	115.11	132.82	159.38
Huntingdon	85.74	100.03	114.32	128.61	157.19	185.77	214.35	257.22
Kimbolton & Stonely	62.4	72.8	83.2	93.6	114.4	135.2	156	187.2
Kings Ripton	32.92	38.41	43.89	49.38	60.35	71.33	82.3	98.76
Leighton Bromswold	40.53	47.29	54.04	60.8	74.31	87.82	101.33	121.6
Little Paxton	42.47	49.55	56.63	63.71	77.87	92.03	106.18	127.42
Morborne	0	0	0	0	0	0	0	0
Offord Cluny & Offord D'Arcy	68.72	80.17	91.63	103.08	125.99	148.89	171.8	206.16
Old Hurst	35.55	41.48	47.4	53.33	65.18	77.03	88.88	106.66
Old Weston	46.89	54.7	62.52	70.33	85.96	101.59	117.22	140.66
Perry	30.65	35.76	40.87	45.98	56.2	66.42	76.63	91.96
Pidley-cum-Fenton	33.56	39.15	44.75	50.34	61.53	72.71	83.9	100.68
Ramsey	34.45	40.2	45.94	51.68	63.16	74.65	86.13	103.36
St.Ives	79.42	92.66	105.89	119.13	145.6	172.08	198.55	238.26
St.Neots	54.82	63.96	73.09	82.23	100.5	118.78	137.05	164.46
Sawtry	49.28	57.49	65.71	73.92	90.35	106.77	123.2	147.84
Sibson-cum-Stibbington	34.92	40.74	46.56	52.38	64.02	75.66	87.3	104.76
Somersham	75.54	88.13	100.72	113.31	138.49	163.67	188.85	226.62
Southoe & Midloe	53.33	62.22	71.11	80	97.78	115.56	133.33	160
Spaldwick	27.43	32.01	36.58	41.15	50.29	59.44	68.58	82.3
Stilton	63.69	74.31	84.92	95.54	116.77	138	159.23	191.08
Stow Longa	34.92	40.74	46.56	52.38	64.02	75.66	87.3	104.76
The Stukeleys	44.22	51.59	58.96	66.33	81.07	95.81	110.55	132.66
Tilbrook	19.37	22.6	25.83	29.06	35.52	41.98	48.43	58.12
Toseland	13.89	16.2	18.52	20.83	25.46	30.09	34.72	41.66
Upton & Coppingford	31.75	37.04	42.33	47.62	58.2	68.78	79.37	95.24
Upwood & the Raveleys	35.43	41.33	47.24	53.14	64.95	76.76	88.57	106.28
Warboys	46.29	54.01	61.72	69.44	84.87	100.3	115.73	138.88
Waresley-cum-Tetworth	18.52	21.61	24.69	27.78	33.95	40.13	46.3	55.56
Water Newton	0	0	0	0	0	0	0	0
Winwick	0	0	0	0	0	0	0	0
Wistow	33.95	39.61	45.27	50.93	62.25	73.57	84.88	101.86
Woodhurst	21.79	25.42	29.05	32.68	39.94	47.2	54.47	65.36
Woodwalton	42.73	49.86	56.98	64.1	78.34	92.59	106.83	128.2
Wyton-On-The-Hill	38.68	45.13	51.57	58.02	70.91	83.81	96.7	116.04
Yaxley	73.18	85.38	97.57	109.77	134.16	158.56	182.95	219.54
Yelling	13.89	16.2	18.52	20.83	25.46	30.09	34.72	41.66

2015/16 Total Council Tax by Property Band for each Parish

TABLE 2	TOTAL CHARGES							
	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Abbotsley	1051.25	1226.45	1401.66	1576.87	1927.29	2277.7	2628.12	3153.74
Abbots Ripton	1062.28	1239.32	1416.37	1593.42	1947.52	2301.61	2655.7	3186.84
Alconbury	1060.28	1236.98	1413.7	1590.41	1943.84	2297.26	2650.69	3180.82
Alconbury Weston	1032.1	1204.1	1376.12	1548.14	1892.18	2236.2	2580.24	3096.28
Alwalton	1030.76	1202.54	1374.34	1546.13	1889.72	2233.3	2576.89	3092.26
Barham & Woolley	1034.42	1206.81	1379.22	1551.62	1896.43	2241.23	2586.04	3103.24
Bluntisham	1101.32	1284.87	1468.42	1651.98	2019.09	2386.19	2753.3	3303.96
Brampton	1089.44	1271.01	1452.58	1634.16	1997.31	2360.45	2723.6	3268.32
Brington & Molesworth	1034.9	1207.38	1379.86	1552.35	1897.32	2242.28	2587.25	3104.7
Broughton	1041.3	1214.84	1388.39	1561.94	1909.04	2256.13	2603.24	3123.88
Buckden	1059.21	1235.74	1412.27	1588.81	1941.88	2294.95	2648.02	3177.62
Buckworth	1042.98	1216.8	1390.63	1564.46	1912.12	2259.77	2607.44	3128.92
Bury	1048.54	1223.28	1398.04	1572.8	1922.32	2271.82	2621.34	3145.6
Bythorn & Keyston	1020.31	1190.35	1360.41	1530.46	1870.57	2210.66	2550.77	3060.92
Catworth	1081.5	1261.74	1441.99	1622.24	1982.74	2343.23	2703.74	3244.48
Chesterton	1027.06	1198.23	1369.41	1540.59	1882.95	2225.3	2567.65	3081.18
Colne	1053.36	1228.91	1404.47	1580.03	1931.15	2282.26	2633.39	3160.06
Conington	1042.55	1216.3	1390.06	1563.82	1911.34	2258.85	2606.37	3127.64
Covington	1034.63	1207.06	1379.5	1551.94	1896.82	2241.69	2586.57	3103.88
Denton & Caldecote	1015.37	1184.59	1353.82	1523.05	1861.51	2199.96	2538.42	3046.1
Earith	1065.34	1242.89	1420.45	1598.01	1953.13	2308.24	2663.35	3196.02
Easton	1050	1225	1400	1575	1925	2275	2625	3150
Ellington	1041.23	1214.76	1388.3	1561.84	1908.92	2255.99	2603.07	3123.68
Elton	1046.43	1220.83	1395.23	1569.64	1918.45	2267.26	2616.07	3139.28
Farcet	1090.02	1271.68	1453.35	1635.02	1998.36	2361.69	2725.04	3270.04
Fenstanton	1049.75	1224.7	1399.66	1574.62	1924.54	2274.45	2624.37	3149.24
Folksworth & Washingley	1075.2	1254.4	1433.6	1612.8	1971.2	2329.6	2688	3225.6
Glatton	1035.72	1208.34	1380.96	1553.58	1898.82	2244.06	2589.3	3107.16
Godmanchester	1060.6	1237.36	1414.13	1590.9	1944.44	2297.97	2651.5	3181.8
Grafham	1049.56	1224.47	1399.4	1574.33	1924.19	2274.03	2623.89	3148.66
Great & Little Gidding	1077.11	1256.62	1436.14	1615.66	1974.7	2333.73	2692.77	3231.32
Great Gransden	1050.18	1225.21	1400.24	1575.27	1925.33	2275.39	2625.45	3150.54
Great Paxton	1050.56	1225.64	1400.74	1575.83	1926.02	2276.2	2626.39	3151.66
Great Staughton	1046.24	1220.6	1394.98	1569.35	1918.1	2266.84	2615.59	3138.7
Haddon	1015.37	1184.59	1353.82	1523.05	1861.51	2199.96	2538.42	3046.1
Hail Weston	1061.43	1238.33	1415.23	1592.14	1945.95	2299.76	2653.57	3184.28
Hamerton & Steeple Gidding	1024.98	1195.81	1366.64	1537.47	1879.13	2220.79	2562.45	3074.94
Hemingford Abbots	1048.4	1223.13	1397.86	1572.6	1922.07	2271.53	2621	3145.2
Hemingford Grey	1063.31	1240.52	1417.74	1594.96	1949.4	2303.83	2658.27	3189.92
Hilton	1055.48	1231.38	1407.3	1583.21	1935.04	2286.86	2638.69	3166.42

TABLE 2	TOTAL CHARGES							
	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Holme	1055.02	1230.84	1406.68	1582.52	1934.2	2285.86	2637.54	3165.04
Holywell-cum-Needingworth	1084.96	1265.77	1446.6	1627.43	1989.09	2350.73	2712.39	3254.86
Houghton & Wyton	1068.5	1246.57	1424.66	1602.74	1958.91	2315.07	2671.24	3205.48
Huntingdon	1101.11	1284.62	1468.14	1651.66	2018.7	2385.73	2752.77	3303.32
Kimbolton & Stonely	1077.77	1257.39	1437.02	1616.65	1975.91	2335.16	2694.42	3233.3
Kings Ripton	1048.29	1223	1397.71	1572.43	1921.86	2271.29	2620.72	3144.86
Leighton Bromswold	1055.9	1231.88	1407.86	1583.85	1935.82	2287.78	2639.75	3167.7
Little Paxton	1057.84	1234.14	1410.45	1586.76	1939.38	2291.99	2644.6	3173.52
Morborne	1015.37	1184.59	1353.82	1523.05	1861.51	2199.96	2538.42	3046.1
Offord Cluny & Offord D'Arcy	1084.09	1264.76	1445.45	1626.13	1987.5	2348.85	2710.22	3252.26
Old Hurst	1050.92	1226.07	1401.22	1576.38	1926.69	2276.99	2627.3	3152.76
Old Weston	1062.26	1239.29	1416.34	1593.38	1947.47	2301.55	2655.64	3186.76
Perry	1046.02	1220.35	1394.69	1569.03	1917.71	2266.38	2615.05	3138.06
Pidley-cum-Fenton	1048.93	1223.74	1398.57	1573.39	1923.04	2272.67	2622.32	3146.78
Ramsey	1049.82	1224.79	1399.76	1574.73	1924.67	2274.61	2624.55	3149.46
St.Ives	1094.79	1277.25	1459.71	1642.18	2007.11	2372.04	2736.97	3284.36
St.Neots	1070.19	1248.55	1426.91	1605.28	1962.01	2318.74	2675.47	3210.56
Sawtry	1064.65	1242.08	1419.53	1596.97	1951.86	2306.73	2661.62	3193.94
Sibson-cum-Stibbington	1050.29	1225.33	1400.38	1575.43	1925.53	2275.62	2625.72	3150.86
Somersham	1090.91	1272.72	1454.54	1636.36	2000	2363.63	2727.27	3272.72
Southoe & Midloe	1068.7	1246.81	1424.93	1603.05	1959.29	2315.52	2671.75	3206.1
Spaldwick	1042.8	1216.6	1390.4	1564.2	1911.8	2259.4	2607	3128.4
Stilton	1079.06	1258.9	1438.74	1618.59	1978.28	2337.96	2697.65	3237.18
Stow Longa	1050.29	1225.33	1400.38	1575.43	1925.53	2275.62	2625.72	3150.86
The Stukeleys	1059.59	1236.18	1412.78	1589.38	1942.58	2295.77	2648.97	3178.76
Tilbrook	1034.74	1207.19	1379.65	1552.11	1897.03	2241.94	2586.85	3104.22
Toseland	1029.26	1200.79	1372.34	1543.88	1886.97	2230.05	2573.14	3087.76
Upton & Coppingford	1047.12	1221.63	1396.15	1570.67	1919.71	2268.74	2617.79	3141.34
Upwood & the Raveleys	1050.8	1225.92	1401.06	1576.19	1926.46	2276.72	2626.99	3152.38
Warboys	1061.66	1238.6	1415.54	1592.49	1946.38	2300.26	2654.15	3184.98
Waresley-cum-Tetworth	1033.89	1206.2	1378.51	1550.83	1895.46	2240.09	2584.72	3101.66
Water Newton	1015.37	1184.59	1353.82	1523.05	1861.51	2199.96	2538.42	3046.1
Winwick	1015.37	1184.59	1353.82	1523.05	1861.51	2199.96	2538.42	3046.1
Wistow	1049.32	1224.2	1399.09	1573.98	1923.76	2273.53	2623.3	3147.96
Woodhurst	1037.16	1210.01	1382.87	1555.73	1901.45	2247.16	2592.89	3111.46
Woodwalton	1058.1	1234.45	1410.8	1587.15	1939.85	2292.55	2645.25	3174.3
Wyton-On-The-Hill	1054.05	1229.72	1405.39	1581.07	1932.42	2283.77	2635.12	3162.14
Yaxley	1088.55	1269.97	1451.39	1632.82	1995.67	2358.52	2721.37	3265.64
Yelling	1029.26	1200.79	1372.34	1543.88	1886.97	2230.05	2573.14	3087.76

Robustness of the 2015/16 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 2015/16 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

Over recent years the Council has tended to underspend its budget; this is a clear indication that managers have been prudent in the delivery of their services. However, a trend of underspending means that the cost of service delivery, even at current service standards, is below the level of spend that was budgeted for.

At the close of 2012/13, the Council's external auditors proposed that the Council should undertake a fundamental review of its budget, following the principles of Zero Based Budgeting (ZBB). In June 2014 Cabinet approved the development of the 2015/16 and subsequent year's budgets to be produced on this basis. In late August 2014 a ZBB review programme commenced, with 5 strategic services fundamentally reviewed (known as ZBB Heavy, these were Resources, Car Parking, Green Spaces, Community and One Leisure) in preparation for the 2015/16 budget.

Running in parallel with the ZBB Heavy reviews, all those services that had not been subject to a Heavy review have been subject to a desk-top or ZBB Light review. In so doing all services had been subject to budgetary oversight to ensure that the maximum value for money is achieved from each service.

With regard to the Heavy reviews, each has been subject to an internal officer review panel and then a Star Chamber review panel that was led by the Executive Councillor for Resources and supported by the Executive Leader and the Deputy Leader/Executive Councillor for Commercial Activities.

Over the next year, all remaining services will be subject to a ZBB Heavy review (with the other services being subject to a Light review). Thereby, by February 2016 and the setting of the 2016/17 budget, all services will have been subject to a comprehensive ZBB review. For the years that follow, the intention at this time is that there will be a rolling programme of ZBB reviews.

Challenges facing the Council

The challenges that the Council faces and is dealing with are similar to those of 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 as a whole has faced the most significant austerity programme in a generation and as a consequence of the government's ringfenced services, this has meant that local government has met a significant share of the austerity programme. It is fair to say that to date the Council has not been significantly challenged in "budgetary" terms as a result of austerity, this is mainly due to the fact that the council continually under-achieved its budget.

As part of the 2014/15 provisional settlement announced in December 2013, the government indicated that the Council would receive £11.332m for 2015/16; when the 2015/16 was actually announced in December 2014 the Council was notified that it would receive £11.746m; which was £0.414m ahead (excluding Council Tax Freeze Grant). However, the modelling that had been followed in respect of the 2014/15 budget setting process estimated that the total grant receivable would be £12.923m by 2019/20; whereas the modelling followed for the 2015/16 budget is £11.122m by the same year – a reduction of £1.801m (13.9%). Relevant analysis is shown in Table N below.

Table N Comparison of Grant Assumptions: 2014/15 Budget & MTP to 2015/16 Budget and Medium Term Financial Strategy						
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	£'000	£'000	£'000	£'000	£'000	£'000
2014/15 Budget & MTP						
NDR	4,218	4,245	4,351	4,460	4,572	4,686
RSG	4,562	3,074	2,400	1,800	1,500	1,100
NHB	3,344	4,013	4,993	5,628	6,340	7,137
Total	12,124	11,332	11,744	11,888	12,412	12,923
2015/16 Budget & MTF5						
NDR	4,218	4,160	4,661	4,868	5,084	5,308
RSG	4,562	3,183	1,900	921	442	0
NHB	3,344	4,403	5,126	5,342	5,537	5,814
Total	12,124	11,746	11,687	11,131	11,063	11,122
Variance between Grant Assumptions						
NDR	0	(85)	310	408	512	622
RSG	0	109	(500)	(879)	(1,058)	(1,100)
NHB	0	390	133	(286)	(803)	(1,323)
Total	0	414	(57)	(757)	(1,349)	(1,801)
	%	%	%	%	%	%
NDR	0.0	-2.0	7.1	9.1	11.2	13.3
RSG	0.0	3.5	-20.8	-48.8	-70.5	-100.0
NHB	0.0	9.7	2.7	-5.1	-12.7	-18.5
Total	0.0	3.7	-0.5	-6.4	-10.9	-13.9

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, this Council is in the process of undertaking a ZBB review of all its services. In addition to this, the Council is also following:

A project based approach to service change, entitled "Facing the Future". Projects included within the Facing the Future programme are monitored on an ongoing basis and relative costs and savings are included in the proposed budget.

A Shared Service programme with our strategic partners, Cambridge City and South Cambridgeshire District Councils. For 2015/16, savings estimates have been included in the base budget in respect of the Information Management Division (IMD), Legal and Building Control services. Future shared service programme savings are not included.

In addition, in late December 2014 the Portfolio Holder for Resources challenged his Cabinet colleagues to find further savings, this exercise generated a further £0.746m on a full year basis.

Performance Management

Over the past 18 months, there has been a strategic change in management; including the recruitment of a new management team. One of the key processes that has been introduced is the start of a proactive performance management framework, including the publication of a new Corporate Plan, development of Service Plans and a new staff appraisal scheme. Coupled with new strategies in respect of internal and external communications this provides a new, emboldened framework for the Council to operate within.

Governance

As noted within the 2013/14 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, and as part of continuing efforts to improve governance arrangements the following issues...have been identified for improvement:

Develop the themes and aims of the Corporate Plan through service delivery plans, performance measures and service standards.

Employee’s performance targets.

Publicise the vision statement & strategic themes and outcomes to key stakeholders.

Review partnership commitments with an emphasis on the benefits obtained and contribution towards the Corporate Plan.

Continue to educate and train employees in good procurement and contracting practice to ensure that they understand how to act and comply with the requirements of the Code of Procurement.”

Further, the Councils Internal Audit and Risk Manager reported to the Corporate Governance Panel in May 2014, in respect of the control environment up to 31 March 2014, that

“the Council’s internal control environment and systems of internal control....provided limited assurance over key business processes and adequate assurance over financial systems”.

The past year has seen the introduction of a number of initiatives to improve governance, including:

officer led governance boards,

project management methodology,

lean process review,

golden thread approach to performance management,

and further enhancements within budget monitoring and reporting to management and members.

There are also relatively mature plans to introduce and embed further management reporting and budget monitoring business systems.

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 £2.810m (ZBB £1.847m; FtF £0.109m; Portfolio Challenge £0.653m; Other £0.201m). 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 30% underachievement which equates to £0.843m.

Higher Inflation

Currently inflation stands at 0.5%, this is a drop of 0.5% from 1% that was reported in December 2014.

With regard to:

Pay

The budget for 2015/16 includes an "across the board" pay increase of 1%. Taking into account employer oncosts (national insurance and pension) and the already included pay inflation, this equates to a total cost of £21.332m, a further 1% for sensitivity equates to £0.213m.

General Inflation

No general inflation has been included in the 2015/16 budget except where there are contractual price increases; although for the Council this is minimal as most services are "contracted in". For sensitivity, no inflation has been included.

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 and 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.

Investment Interest

The budget for 2015/16 has assumed a "composite" investment interest rate of 2.1% this equates to income of £0.232m; the budget also includes a borrowing rate of 4.0% which equates to a borrowing cost (short) of £0.177m. For sensitivity purposes no additional investment interest has been modelled however for short-term borrowing, a rate rise of 1% would equate to £0.221m, an increase of £44,000.

Reduced income: Fees and Charges

Total fees and charges are £14.5m, therefore for sensitivity analysis a 1% loss of income from fees and charges would amount to £0.145m. The largest income streams that are susceptible to variation include:

- Car Parks, £1.9m
- Leisure Centres, £6.13m
- Property, £1.9m
- Planning and Building Control Fees, £1.8m

Reduced income: New Homes Bonus

In May 2015 there will be a General Election and at the Annual LGA Finance Conference held in early January 2015, the Conservative's stated that their current intention is for central government support to local government to remain "incentive" led; in that New Homes Bonus is likely to continue.

However, Labour have stated that they will, quite quickly, remove New Homes Bonus but replace it with a "needs-based" system more akin to Revenue Support Grant; this would lead to a national redistribution of grant. The likely impact of this change will be that the Council will see a net reduction in its grant, so for sensitivity analysis purposes, a 10% reduction in New Homes Bonus has been assumed (£0.440m)

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 when new buildings will be completed once they have started it is very difficult to judge when development will commence on allocated land even if planning permission has been granted.

It is even more difficult to estimate the results of appeals 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, drastically adding to the volatility. Other variations can result from a property being burnt down or demolished.

The revenue impact is limited by the existence of a safety net which limits our loss to around £0.350m, 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 with that body. Liquidity Accounts allow recovery of investments on the same working day which substantially reduces the risk. In most cases the limit is £5.0m which 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 2015/16 is £0.368m and that for Council Tax Support is £6.860m; if there was a 10% increase in demand for each this would require an additional £0.723m.

Considering the risks noted above and the stated assumptions, the accumulated total cash risk is £3.095m. 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 P shows this detailed analysis and in summary the additional pressure within 2015/16 based on the likelihood of occurrence is as follows:

Pessimistic view, additional pressure of: £1.473m
 Middle-View, additional pressure of: £0.984m
 Optimistic View, additional pressure of: £0.639m

Risk	Costs Included in 2015/16 budget £'000	New rate	Sensitivity Impact		Likelihood of Occurrence					
			+/-	Cost £'000	Pessimistic		Middle-Way		Optimistic	
					Factor	£'000	Factor	£'000	Factor	£'000
Underachievement of Savings	2,840	Savings not achieved	30%	852	0.7	596	0.2	170	0.1	85
Inflation Pay	21,332	Pay increase from 1% to 2%	1%	213	0.6	128	0.3	64	0.1	21
Temporary Borrowing	44	Difference between Borrowing increased from 4% to 5%	50%	22	0.2	4	0.5	11	0.3	7
Reduced Income Fees & Charges	(14,522)	Reduction in income.	1%	145	0.3	44	0.4	58	0.3	44
New Homes Bonus	(4,403)	Reduction in NHB following change to "needs" system and consequential redistribution.	10%	440	0.3	132	0.4	176	0.3	132
Government Grant Non-Domestic Rates	350	Loss of Modelled NDR, limited by Safety Net	100%	350	0.6	210	0.3	105	0.1	35
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 Services Homelessness	368	Increase in demand	10%	37	0.4	15	0.5	19	0.1	4
Council Tax Support	6,860	Increase in demand	10%	686	0.4	274	0.3	206	0.3	206
Total Sensitivity				3,095		1,473		984		639
Estimated Reserves at 31 March 2016 as per Proposed Budget						9,334		9,334		9,334
Estimated Reserves at 31 March 2016 following Sensitivity						7,861		8,350		8,695
Conclusion of Sensitivity										
- Do Reserves remain positive						Yes		Yes		Yes
- Reduction in Reserves						15.8%		10.5%		6.8%

Revenue Reserves

In previous budget rounds, the budgets that were included within the MTP included two sets of numbers that were significant estimates; namely “contingency items” (or risk provisions) and “savings yet to be identified”.

The objective of including these items was to indicate to members that reserves would be maintained at a fair level at the end of the MTP period because:

- calculated risks were included in service costs (contingency items), and
- a line identifying “future savings” was also included.

However the reality of this approach was that it introduced a significant risk of misinterpretation of the future financial plans of the Council because members would see that reserves (the bottom line) were maintained – hence they may have lost sight of the fact that the budget was not balanced in cash terms.

Therefore, to improve transparency and to ensure that members are focused on the key issue of ensuring “financial sustainability”, the approach of including the aforementioned estimates has not been adopted from this year onwards in the development of the MTFS. All budgets presented to members will be “cash” based and the budgetary risk posed by the MTFS not being balanced over the medium term clearly identified.

Reserves for 2015/16 and the MTFS Period (2016/17 to 2019/20)

There is no statutory minimum level of reserves; however Cabinet on the 22nd January 2015 have confirmed a minimum level of £3m. Based on the current budget for 2015/16, reserves are forecast to be £8.537m at April 2015 and increase to £9.334m by 31 March 2016.

As noted above, it is theoretically possible but highly unlikely that all of the above risk items would occur next year, however it is critical that the Council has sufficient reserves to fund unavoidable additional costs pending the introduction of compensating service savings.

Therefore, by applying the estimated sensitivity costs noted from Table P above, it is considered, as shown in Table Q below that in respect of:

2015/16, regardless of the likelihood of occurrence, reserves are sufficient to meet all sensitivity costs.

the MTFS period, regardless of the likelihood of occurrence, reserves are sufficient to meet all sensitivity costs. However, by 2019/20 it is shown that reserves will drop to just above the minimum level of £3.0m.

Table Q	Impact of 2015/16 Sensitivity of Risks on the MTFS General Fund Reserves Profile														
	2015/16 £'000			2016/17 £'000			2017/18 £'000			2018/19 £'000			2019/20 £'000		
General Fund Reserves (as per 2015/16 Proposed Budget)	9,334			9,036			7,499			5,426			3,071		
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	1,473	984	639	1,473	984	639	1,473	984	639	1,473	984	639	1,473	984	639
- Do Reserves remain positive	7,861	8,350	8,695	7,563	8,052	8,397	6,026	6,515	6,860	3,953	4,442	4,787	1,598	2,087	2,432
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No

Although such a position does demonstrate that the Council is “financially sustainable” over the medium term at the current level of net expenditure there is still considerable downward pressure from government funding as austerity continues to bite across the whole of the public sector. It is therefore considered prudent that the council continues to endeavour to be financially independent of government funding by the end of the medium term period (2019/20) which will mean that it must continue to

drive down costs and increase income wherever possible – and the continuation of the ZBB and FtF programmes are key to achieving this.

Capital Investment

However, another attribute to achieving “financial independence” is the development of the capital asset investment programme as this will provide an essential additional revenue stream.

With regard to the capital investment programme, only assets that will by their nature generate a revenue cash flow should be considered. In respect of commercial assets, it is currently modelled that to generate £1m revenue, capital investment of around £13m is required. However, the Council should not only look at commercial assets as there are opportunities within the housing sector that will generate a revenue stream and also continue to provide development finance for local organisations (such as that the Council has already done with Huntingdon Regional College and Huntingdon Gym).

Consequently, if the Council wished to:

- Continue with a Zero increase in Council Tax over the MTF5 period, and
- Set aside government grant to fund future capital investment,

As shown in Table R below, if:

- Option 1** (i.e. 100% RSG + 50% NHB)
was followed it would take the council the full three years to achieve the required £13m funding, but if the Council chose to follow
- Option 2** (i.e. 100% RSG + 100% NHB),
the Council would achieve the required funding within 2 years. However, Option 1 would require cuts in net expenditure of around 24% whereas Option 2 would require cuts in the region of 38%.

Of course, the Council could borrow these funds from the market or the Public Works Loan Board to facilitate a faster asset investment programme.

Table R	Estimated Service Reductions									
	Option 1 - Council Tax held at Nil Increase - No use of Reserves - 100% RSG set-aside - 50% NHB set-aside					Option 2 - Council Tax held at Nil Increase - No use of Reserves - 100% RSG set-aside - 100% NHB set-aside				
	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	2019/20 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	2019/20 £'000
Net Expenditure (as per 2015/16 Proposed Budget)	18,881	19,870	20,671	21,259	21,721	18,881	19,870	20,671	21,259	21,721
Service reduction required:										
- no use of reserves	0	(298)	(1,537)	(2,073)	(2,355)	0	(298)	(1,537)	(2,073)	(2,355)
- RSG & NHB for capital investments	0	(4,463)	(3,592)	(3,211)	(2,907)	0	(7,026)	(6,263)	(5,979)	(5,814)
Total Service Reductions	0	(4,761)	(5,129)	(5,283)	(5,262)	0	(7,324)	(7,800)	(8,052)	(8,169)
Revised Net Expenditure	18,881	15,109	15,542	15,976	16,460	18,881	12,546	12,871	13,207	13,553
Cuts Required ----->		24.0%	24.8%	24.9%	24.2%		36.9%	37.7%	37.9%	37.6%
Financing										
Reserves	(797)	0	0	0	0	(797)	0	0	0	0
Non-Domestic Rates	4,160	4,661	4,868	5,084	5,308	4,160	4,661	4,868	5,084	5,308
Revenue Support Grant	3,183	0	0	0	0	3,183	0	0	0	0
New Homes Bonus	4,403	2,563	2,671	2,769	2,907	4,403	0	0	0	0
Council Tax Freeze Grant	82					82				
Collection Fund	82					82				
Total Government Grant	11,910	7,224	7,539	7,853	8,215	11,910	4,661	4,868	5,084	5,308
Council Tax	7,768	7,885	8,003	8,123	8,245	7,768	7,885	8,003	8,123	8,245
Balanced Budget if Nil	0	0	0	0	0	0	0	0	0	0
Council Tax Base	58,329	59,204	60,092	60,993	61,908	58,329	59,204	60,092	60,993	61,908
- per Band D	133.18	133.18	133.18	133.18	133.18	133.18	133.18	133.18	133.18	133.18

Conclusion

2015/16 Budget

Considering all the factors noted within the "Robustness" statement in respect of 2015/16, 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 2015/16, and
that reserves are expected to increase by March 2016,

the budget proposed for 2015/16 should not give Members any significant concerns over the Council's financial position.

Medium Term Financial Strategy (2016/17 to 2019/20)

With regard to the period covered by the MTFs, it is anticipated that there will be some significant cuts in government grant and if they materialise as planned they do pose a risk to the Council. However, current modelling is showing that the Council will remain above the £3.0m minimum level of reserves; but this level will be breached if the costs included within the sensitivity analysis come to fruition.

However, as highlighted earlier in this statement, there are actions being followed to mitigate this scenario but it does remain critical that:

all Council services remain under tight budgetary control,
ZBB is embedded as the primary basis for budgeting setting,
the “facing the future” programme is completed as planned,
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
reliance on central government funding is continually assessed and removed wherever possible.

Clive Mason CPFA

Responsible Financial Officer (Section 151)

Code of Financial Management

The 2015/16 Code of Financial Management includes a number of changes; reflecting both procedural changes to financial management and to reflect the new management structure.

Where previously the code stated:

- i. Head of Resources; this is now the Responsible Financial Officer; as the designated Section 151 officer (Local Government Act 1972) and Responsible Financial Officer (Accounts and Audit Regulations 2011), and
- ii. The Corporate Director (Services); this is now the Monitoring Officer
- iii. Medium Term Plan and Financial Strategy; this is now the Medium Term Financial Strategy

The main changes to the Code of Financial Management are summarised below. However, the list does not include the post title changes noted above as this would distract from the aim of showing only the "main changes".

Paragraph	Section	Summary of the Changes
1.12	Budget Managers	Removal of references to the previous annexes A, B and C. The relevant budget requirements are now included within this section. Revised vacant post authorisation process. Inclusion of the capital authorisation process Simplification of the Budget Managers guidance for the annual budget efficiency roles.
2.	Financial and Service Planning	Update of the annual financial cycle to reflect the revised financial reporting process.
3.1	Financial Monitoring	Clarification that the Financial Performance Monitoring Suite (FPMS) will be reported to Cabinet on a quarterly basis and to Corporate Management Team (CMT) on a monthly basis.
3.2	Commitments to Expenditure in future years	Clarification of the revised budget commitments rules.
3.3	Grants, Cost sharing and S106/CIL agreements	Inclusion of the revised capital approval process.
3.6	Budget Virements	Consistent use of correct terminology for virements. Removal of the budget types as these are no longer relevant. Revised process for budget virements and the removal of references to the previous Annexes. Inclusion of a material virement amount per budget to reduce the administration associated with minor virements (i.e. less than £4,000 per budget).
3.7	Re phasing of Expenditure	Removed as no longer relevant to the revised budget process.
3.8	Price Base Changes	Clarification and responsibility for the inclusion of inflation in budgets.
3.9	Capital Programme	Revision of the capital approval process.

4.4	Payments	Inclusion of the restriction that all Direct Debits and Standing Orders require the approval of Deputy Responsible Finance Officer (DRFO) before they are initiated.
6	Assets	Inclusion of a caveat that this process will be review within the next year therefore has not been updated.
Annex A B C		Removed and where necessary information has been included in the appropriate section.

1. FINANCIAL RESPONSIBILITIES

1.1 General

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 Responsible Financial Officer, detailing the financial implications.

1.2 The Council

Will:

- determine the Council's Medium Term Financial Strategy (MTFS), approve the annual budget
- set the level of the council tax.
- approve the Council's Treasury Management Strategy and Prudential Indicators.
- approve changes to this Code.

1.3 The Corporate Governance Panel

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 final accounts before publication.
- consider reports from the external auditor.
- recommend changes to this Code to the Council.

1.4 The Cabinet:

Will:

- propose to the Council:
 - the Medium Term Financial Strategy
 - the annual budget and council tax level
 - a combined annual report including the Treasury Management Strategy, Treasury Management Policy and Prudential 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

1.5 Overview and Scrutiny Panels

Will contribute to the development of, and review the effectiveness of, the Council's Medium Term Financial Strategy, Treasury Management and annual budget.

1.6 Cabinet, Panels and Working Groups

Will ensure that all decisions within their remit are made within the relevant budgets and are

consistent with achieving the Council's objectives. 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 in accordance with this Code.

1.7 Members and Employees

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.

Specifically, they shall bring to the attention of the Responsible Financial Officer 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, Internal Audit Service or the Council's external auditors.

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 Council's Monitoring Officer before any decision on the matter is made by the Council. The Monitoring Officer will advise the member or employee of any actions they should or must take.

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.

1.8 The Monitoring Officer or, in his/her absence, the Deputy Monitoring Officer.

Will report to the Council on any proposal, decision or omission that in his/her 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.

For these purposes he/she shall have full and unrestricted access to all Council assets, systems, documents, information, employees and Members.

1.10 The Responsible Financial Officer or, in his/her absence, the Deputy Responsible Financial Officer.

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).

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.

For these purposes he/she shall have full and unrestricted access to all Council assets, systems, documents, information, employees and Members.

1.11 The Deputy Responsible Financial Officer will be responsible for detailed and operational aspects of the administration of the Council's financial affairs on behalf of the Responsible Financial Officer, approving new financial systems and undertaking such duties as are set out in this Code.

1.12 Budget Managers (Service Managers, Heads of Service, Corporate Directors and Managing Director)

The Council's management structure is based on Service 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.
- will be responsible for preparing and submitting the Capital Project Appraisal form to the Finance Governance Board for approval.
- will be responsible for developing and submitting a detailed business case to the Finance Governance Board (following approval of the Capital Project Appraisal form).
- will be responsible for informing the Internal Audit & Risk Manager of all suspected or notified cases of fraud, corruption or impropriety.
- 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 the approval of CMT for the recruitment of all vacant posts. The Authorisation for Filling Vacancies form should be used for this purpose.
- 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 seeking improvements in the efficiency of their services and in discussion with their Service 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 Councillor(s), 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 Councillor(s) and approval by Council. In doing so, they:
 - shall ensure that relevant legislation that specifies the charges to be made or constrains them in any way is complied with.
 - 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.
 - 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.
 - 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 or both the Executive Councillor for Resources and of the

relevant service.

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

1.13 Internal Audit

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 Responsible Financial Officer and Budget Managers.

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

2.1 In the Summer - Overall Review

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 Deputy Responsible Financial Officer in conjunction with Budget Managers.

2.2 In the Autumn – Preparation of the draft budget and MTFS

The Responsible Financial Officer 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.

2.3 In the Winter - Annual Budget, MTFS and Service Plans

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.

2.4 In the Spring – Annual Finance Report

The Deputy Responsible Finance Officer in conjunction with the Budget Managers will prepare the Annual Financial Report. The Annual Financial Report includes the statutory annual accounts which subject to external audit will be approved by both the Responsible Finance Officer and Corporate Governance Panel.

3. CONTROLLING FINANCIAL PLANS

3.1 Financial Monitoring

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, this will be promptly reported to the Responsible Financial Officer by the Budget Manager. If it is considered necessary by the Responsible Financial Officer, the Budget Manager may have to report directly to the Corporate Management Team.

The Corporate Management Team 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 Deputy Responsible Financial Officer, in consultation with each Budget Manager and will include the following:

- Headline summary of financial performance.
- Financial Performance Summary including impact on reserves.
- Head of Service Budget Monitoring summary including variance analysis.
- Capital programme financial summary.
- Financial Dashboard.

The Financial Dashboard is a high-level financial reporting tool and will include the following for the current financial year:

- Forecast Revenue Income and Expenditure analysis, including a subjective analysis of gross expenditure.
- Forecast Capital gross and net income and expenditure, including how the budget has changed from month-to-month and how the capital programme is to be financed.
- Analysis of Sundry Debtors, including an indication of changes in the Bad Debt Provision.
- Forecast on the net cost of the Council Tax Support Scheme.
- Forecast collection of Non-Domestic Rates and Council Tax.
- Achievement of New Homes Bonus.

3.2 Commitments to Expenditure in Future Years

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 Medium Term Financial Strategy.

If the Budget Manager has any concerns about their proposal meeting these requirements they must consult the Deputy Responsible Financial Officer.

3.3 Grants, Cost Sharing and S106/CIL agreements

Where a Budget Manager proposes to take advantage of:

- receipts of grants, contributions and other forms of external funding, or
- enter cost sharing arrangements,

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 Deputy Responsible Financial Officer 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 Finance Governance Board or on any discretionary element of a S106/CIL sum.

A Budget Manager may utilise sums of money received under S106/CIL, or equivalent agreements where there is no discretion. The Deputy Responsible Financial Officer should be informed of the details. The Budget Manager must also supply the Deputy Responsible Financial Officer with:

- 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.

3.4 Approvals for additional spending with a net impact

The Managing Director, or in his/her absence, the Responsible Financial Officer, 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 £350,000) or the Council (over £350,000) at the first opportunity.

The Managing Director, or in his/her absence, the Responsible Financial Officer, may incur expenditure of up to £350,000 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.

Proposals for increases to the total allocated to a budget in the current year (Supplementary Estimates) and their impact in future years may be approved by the Cabinet subject to the revenue impact not exceeding £350,000 in aggregate in any financial year. Once such approvals have been reported to Council the Cabinet's limit will be re-set. A transfer of a sum from capital to revenue will have a revenue impact and so will count as a request for additional spending.

In all other cases the approval of the Council will be required.

3.5 Approvals for additional spending with compensating savings

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 Financial Strategy.
- supported by a robust business case which includes a risk assessment.
- supported by the Chief Officers' Management Team.

The Responsible Financial Officer 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.

3.6 Budget Virements

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. There does, however, need to be some limitations for effective financial management and to ensure that Executive Councillors, Cabinet and Council are aware of and involved in, the more significant changes or where there is a financial implication.

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.

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.

- Not to or from a pay, NI or pension contributions budget unless it is a movement of establishment posts to another service as part of a service restructure.
- Not from capital to revenue.
- Notified to the Deputy Responsible Financial Officer.
- Each virement is over £4,000 within each service.
- Within the following limits if between service budgets:
 - Revenue to revenue £75k
 - Revenue to capital £75k
 - Capital to capital £75k

The **Corporate Management Team** may, subject to the same criteria, except for the enhanced limits shown below, approve budget virements between any budgets:

- Revenue to revenue £150k
- Revenue to capital £150k
- Capital to capital £150k

Cabinet may approve budget virements of up to:

- Revenue to revenue £350k
- Revenue to capital £350k
- Capital to capital £350k

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, however once the impact of any approval has been included in a relevant financial report to Council, the relevant limit will be re-set.

In all other cases the approval of the Council will be required.

3.7 Price Base Changes

Inflation will be included, if necessary during the budget process as directed by the Responsible Finance Officer.

3.8 Capital Programme

The Finance Governance Board will review and make recommendations on the ranked capital programme plan to CMT. CMT will determine if a full business case for the schemes shall be developed.

Full Business cases will be reviewed by the FGB who will recommend to CMT those schemes to be included in the MTFS and be approved by Cabinet.

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

4.1 Banking

The Responsible Financial Officer is responsible for all Council banking arrangements and shall maintain an account(s) with an appropriate bank(s) as defined in the Treasury Management Strategy. All transactions involving income or expenditure shall be dealt with through the Council's bank account(s).

4.2 Income

All employees receiving money (including cash, cheques, credit card payments etc.) must comply with the relevant procedures issued by the Head of Resources to ensure that the sums are properly recorded, receipted and banked.

No cash payment in excess of £1,000 will be accepted.

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.

The Deputy Responsible Financial Officer 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.

All Budget Managers are required to ensure that:

- Invoices are raised promptly.
- The income team are advised promptly of any required invoice adjustments.
- Invoice queries are answered promptly.
- The income team are informed of any information that may affect the recovery of any invoiced sums.
- They periodically consider, in liaison with the income team, whether there would be a more effective or efficient way of collecting sums due (e.g. cash in advance).

4.3 Treasury Management

All Treasury Management activities will be undertaken in accordance with the Council's annual Treasury Management Strategy, which includes its policies, objectives, approach to risk management and its prudential 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 Council shall have overall responsibility for Treasury Management and will formally approve the annual Treasury Management Strategy and receive an annual and mid-year report on treasury management activities.

The Cabinet will be responsible for the implementation and regular monitoring of treasury management activity. The Treasury Management and Investment 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 Managing Director, the Responsible Financial Officer and the Deputy Responsible Financial Officer. Other officers can be co-opted onto the group at the discretion of the Managing Director or the Responsible Financial Officer.

The Overview and Scrutiny (Economic Well-being) Panel will be responsible for the scrutiny of treasury management.

The execution and administration of treasury management is delegated to the Deputy Responsible Financial Officer who will establish treasury management practices for the operation of the function which will ensure compliance with the Strategy and create appropriate systems of monitoring and control.

4.4 Payments

All payments 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 Deputy Responsible Finance Officer).
- by some other system specifically approved by the Deputy Responsible Financial Officer.

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 Deputy Responsible Financial Officer. Advice can be sought from the Deputy Responsible Finance Officer.

5. ACCOUNTING PROCEDURES

5.1 Best Practice

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.

5.2 Annual Financial Report

The Annual Financial Report (formerly the Statement of Accounts) shall be presented to the Corporate Governance Panel for approval within the prescribed statutory timescale.

5.3 Records

Each Budget Manager is responsible for maintaining records of financial transactions and commitments and employee time, in forms agreed with the Deputy Responsible Financial Officer, and for ensuring that all financial transactions are properly recorded in the appropriate financial period and to an appropriate account within the Council's Financial Management System. Each Budget Manager is responsible for ensuring that the Financial Management System is used only by authorised individuals and for proper council purposes.

In respect of all contractual payments where the contract was required to be recorded on the Contracts Register in accordance with paragraph 3.1 of the Code of Procurement, the Budget Manager shall ensure that all invoices or payment records authorised for payment shall include in the 'Our Reference' field in Council's Financial Management System the unique Contract Register reference. This number shall be in the same format/style as allocated by the Contract Register.

5.4 Retention of Documents

Documents required for the verification of accounts, including invoices, shall be retained in a retrievable format for any statutory period, or otherwise for six years or such other time that is specified by the Deputy Responsible Financial Officer.

5.5 Contingent Assets and Liabilities

Any Officer who is aware of a material and outstanding contingent asset or liability shall notify the Deputy Responsible Financial Officer, 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.

5.6 Stock

The Deputy Responsible Financial Officer 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.

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 Deputy Responsible Financial Officer.

5.7 Insurance

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.

5.8 Write-off of Irrecoverable Debts

The Head of Customer Services, or in his/her absence the Deputy Responsible Financial Officer, is authorised to write-off debts with an individual value of up to £5,000, or of a greater amount after consultation with the Executive Councillor responsible for resources, having taken appropriate steps to satisfy himself/herself that the debts are irrecoverable or cannot be recovered without incurring disproportionate costs. A summary report of debts written-off shall be submitted to the Cabinet annually.

5.9 Accounts Closure, Accounting Accruals and Estimates

The Annual Financial Report will be produced in line with both statutory regulations and relevant Codes of Practice.

The Deputy Responsible Financial Officer 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 accountancy staff in line with professional advice.

Provisions, either for Bad Debts or other purposes will be calculated in line with the guidelines approved by the Deputy Responsible Financial Officer. Earmarked reserves can only be established with the agreement of the Responsible Financial Officer.

6. ASSETS (Capital) –subject to review in line with the Asset and disposal policy during 2015/16

6.1 Definition

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.

6.2 Control of Assets

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.

Heads of Service must keep up to date records so a physical verification of all capital assets, and their condition, is possible.

6.3 Acquisition

The purchase of assets has to be in line with the requirements of "Best Value" and should be acquired in a similar way as goods and services are acquired (see the Code of Procurement). Heads of Service:

- should follow advice from relevant specialist colleagues in appropriate cases e.g. IMD, vehicle management, legal, procurement.

- must have received approval from the Finance Governance Board that the acquisition of the asset has been agreed.

The relevant Budget Manager shall inform the Deputy Responsible Financial Officer within 10 working days of the acquisition of an asset which meets the definition for capital expenditure:

- plant and vehicles over £10k
- other individual items over £10k
- aggregations of similar articles amounting to £10k e.g. wheelie bins

6.4 Disposal

The disposal of assets has to be in line with the requirements of “Best Value” and should be disposed of in a similar way as goods and services are acquired (see the Code of Procurement).

Heads of Service:

- should follow advice from relevant specialist colleagues in appropriate cases e.g. IMD, vehicle management, legal, procurement.
- must have received approval from the Finance Governance Board that the disposal of the asset has been agreed.

Once the asset is disposed of, the relevant Budget Manager will inform the Deputy Responsible Financial Officer within 10 working days of the disposal of any asset included in the Asset Register.

6.5 Capital Expenditure

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 Deputy Responsible Financial Officer considers it is in the Council’s interests to do so.

6.6 Leases

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 Deputy Responsible Financial Officer.

6.7 Valuations

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.

All capital asset revaluations for the Annual Financial Report will be obtained by the Deputy Responsible Financial Officer.

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 publically advertised elsewhere or above £25,000 is advertised in the Cabinet Office’s portal “Contracts Finder”.

Media	Threshold	
	Supplies and Services	Works
Contracts Finder	£ 25,000	£ 25,000
Official Journal of the European Union (OJEU)	£ 172,514	£ 4,322,012

2.3 For requirements estimated to below £25,000 Managers:

- should advertise where needed to stimulate competition and obtain best value.
- must advertise when insufficient potential contractors are unknown to have the capability, experience and resources relevant to the requirement.

2.4 There is no requirement to advertise competitions run using frameworks or approved lists.

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.

	Procedure	Estimated Total Value of Procurement	Requirement
(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)	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)	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 FORMAL QUOTATION PROCEDURES

6.1 **Exceptions.** Nothing in this Code shall require tenders/quotes to be sought: -

- 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;
- 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
- there 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

- (a) Restricted (shortlisting) tenders are not permitted for competitions below the EU threshold.
- (b) 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 financial 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.
- (c) The Procurement Manager shall provide an appropriate questionnaire for the purpose of vetting contractors.
- (d) 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.

9.1 Open Tenders/Quotes

- (a) 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 quotation will be considered unless -
- (a) the tender or quotation has been received via the e-marketplace 'sealed quote' facility; or
 - (b) contained in a plain envelope 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) it has been 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 envelopes or e-mails received shall be kept securely and shall not be opened or accessed until the time appointed for their opening except at the request of the Monitoring Officer or officers specifically appointed by him.
- 11.3 All tenders or quotations invited in accordance with this Code shall be opened at one time only and by at least two officers -
- Tenders shall be opened by officers nominated by the Legal Services Officer and by the appropriate Head of Service/Service Manager. The Procurement Manager shall be notified of the time and place appointed for the opening.
 - Quotations shall be opened by the appropriate Manager and/or his nominee(s) and one other Officer. The Internal Audit Manager shall be notified of the time and place appointed for the opening.
- 11.4 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. The Form of Tender or Quotation and any accompanying documentation shall be marked with the date of opening, and signed by all officers present at the opening. The tender or quotation opening record shall be signed by at least two officers present at the opening and record the method that has been selected to evaluate the bids received. If the Contracts Register has been completed, then all of the required fields will be completed as per the guidance issued by the Procurement Manager.
- 11.5 The original opening record shall be retained by the Legal Services Officer in respect of tenders, and the relevant Manager in respect of quotations. A copy of the opening record shall be provided to the Internal Audit Manager.

- 11.6 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 quotation.
- 11.7 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.
- 12.2 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, 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 £ 15,000 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 £75,000 in value shall be in writing in a form approved by the Legal Services Officer who shall also determine the format of any contract for a lesser value. 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 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 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 Information and Research Officer.

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. CONSULTANTS

- 20.1 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.
- 20.2 The Manager responsible for appointing any consultant, agent or professional adviser under paragraph 20.1 shall provide them with a copy of this Code.

21. PROCUREMENT TRAINING

- 21.1 The Procurement Manger shall create, maintain and arrange the delivery of training for Officers undertaking procurement duties.
- 21.2 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.

2015/16 Controllable Service Budgets

Directors and Corporate
Resources
Customer Services
Operations
Development
Community
Leisure & Health

Directors and Corporate

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Corporate Team				
CJ10	Communications & Information	248	I T Line Rental	500.00
		511	Equipment Maintenance	4,000.00
		730	Licences	3,500.00
		739	Photographic Services	1,000.00
		770	Consultation And Surveys	5,000.00
		S04	Printing (Internal)	3,000.00
				17,000.00
CH02	Corporate Team	130	Training	15,000.00
		206	Software	3,000.00
		225	Stationery	1,000.00
		231	Postage	500.00
		240	Telephone & Mobile Phone Charges	600.00
		250	Books & Publications	500.00
		636	Travel Expenses	300.00
		710	Catering	300.00
		729	Legal Fees	2,565.00
		754	Corporate Subscriptions	500.00
		799	Other Services	10,000.00
		P01	Salary Gross Pay	412,101.23
		P15	National Insurance	31,168.77
		P16	Pensions	73,354.02
		P41	Mileage Allowance	1,000.00
		S04	Printing (Internal)	1,200.00
		S07	Mfds - Local Print Scan & Copy	1,500.00
				554,589.01
MH07	HR and Payroll Services	130	Training	3,000.00
		144	Childcare Admin Vouchers	2,400.00
		153	Long Service Awards	5,000.00
		206	Software	27,443.00
		240	Telephone & Mobile Phone Charges	120.00
		734	Medical Fees	25,000.00
		779	Client contracts	499,000.00
		P15	National Insurance	3,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		S04	Printing (Internal)	2,400.00
		S07	Mfds - Local Print Scan & Copy	500.00
				567,863.00
			Corporate Team Total	1,139,452.01
Democratic & Elections				
CF02	Civic Allowances & Support	710	Catering	3,000.00
		800	Grants (Paid Out)	2,000.00
		N02	Chairmans Allowance	4,500.00
		N03	Vice Chairmans Allowance	600.00
		N15	National Insurance - Councillo	230.00
				10,330.00
CF01	Civic Expenses Allowance	710	Catering	1,000.00
		814	Support of external Entity	3,000.00
				4,000.00
CD90	Committee Management	130	Training	23.00
		206	Software	7,000.00
		231	Postage	18,500.00
		636	Travel Expenses	200.00
		710	Catering	2,500.00
		754	Corporate Subscriptions	11,000.00
		754	Corporate Subscriptions	8,500.00
		B31	Charge To Parish/Town Council	(2,000.00)
		P01	Salary Gross Pay	225,064.24
		P15	National Insurance	15,372.59
		P16	Pensions	40,061.43
		P41	Mileage Allowance	100.00
		S04	Printing (Internal)	6,400.00
		S07	Mfds - Local Print Scan & Copy	1,000.00
		S27	Pool Car	600.00
				334,321.26
CE86	District Elections	220	Printing (External)	11,000.00
		225	Stationery	1,000.00
		231	Postage	2,000.00
		411	Hire Of Rooms	7,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P01	Salary Gross Pay	37,015.00
		S04	Printing (Internal)	1,000.00
				59,015.00
CE90	Electoral Registration	130	Training	3,000.00
		206	Software	12,000.00
		231	Postage	96,000.00
		255	Advertising/Promoting Services	3,000.00
		733	Management Charge	4,000.00
		P48	Electoral Registration Fees	10,000.00
		S04	Printing (Internal)	17,000.00
				145,000.00
GL90	Land Charges Management	206	Software	11,000.00
		260	Ins (Service Related)	7,515.00
		754	Corporate Subscriptions	115.00
		S07	Mfds - Local Print Scan & Copy	300.00
				18,930.00
GL14	Land Enquiry Con 29 Full	295	Other Office Expenses	60,000.00
		723	Enquiries	10,126.00
		A02	Charges (Income)	(198,975.00)
				(128,849.00)
GL12	Land Enquiry Con 29 Restricted	A02	Charges (Income)	(1,032.00)
		A44	Hdc Payments	(10,126.00)
				(11,158.00)
GL10	Local Land Charges Register	A02	Charges (Income)	(51,868.00)
				(51,868.00)
CG03	Member Allowances & Support	130	Training	3,000.00
		240	Telephone & Mobile Phone Charges	1,500.00
		248	I T Line Rental	8,300.00
		562	Paper	200.00
		636	Travel Expenses	900.00
		710	Catering	450.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		748	Registration Fee	2,500.00
		N01	Basic Allowance	220,220.00
		N06	Special Duty Allowance	139,000.00
		N15	National Insurance - Councillo	10,000.00
		N41	Mileage Allowance	16,000.00
		N45	Telephone Allowances	5,000.00
		P41	Mileage Allowance	50.00
		S04	Printing (Internal)	50.00
		S07	Mfds - Local Print Scan & Copy	50.00
		S27	Pool Car	400.00
				407,620.00
CE88	Parliamentary Elections	B50	Government Grants	(13,000.00)
				(13,000.00)
			Democratic & Elections Total	774,341.26
Directors				
CH21	Corporate Director (Delivery)	137	Conferences	2,000.00
		225	Stationery	300.00
		240	Telephone & Mobile Phone Charges	96.00
		P01	Salary Gross Pay	77,770.00
		P15	National Insurance	8,543.48
		P16	Pensions	13,843.06
		P41	Mileage Allowance	800.00
				103,352.54
CH20	Corporate Director (Services)	137	Conferences	2,000.00
		225	Stationery	300.00
		240	Telephone & Mobile Phone Charges	96.00
		P01	Salary Gross Pay	77,770.00
		P15	National Insurance	8,543.48
		P16	Pensions	13,843.06
		P41	Mileage Allowance	500.00
				103,052.54

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
CH01	Managing Directors Team	130	Training	200.00
		137	Conferences	600.00
		225	Stationery	50.00
		240	Telephone & Mobile Phone Charges	299.00
		411	Hire Of Rooms	200.00
		636	Travel Expenses	240.00
		807	Hospitality	700.00
		P01	Salary Gross Pay	198,104.43
		P15	National Insurance	20,224.31
		P16	Pensions	35,262.59
		P41	Mileage Allowance	800.00
		S04	Printing (Internal)	40.00
		S07	Mfds - Local Print Scan & Copy	100.00
				256,820.33
			Directors Total	463,225.40
Directors and Corporate Total Budget for 2015/16				2,377,018.67

Resources

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Audit & Risk Management				
MU75	Audit	100	Hired Staff	21,000.00
		130	Training	1,900.00
		206	Software	2,000.00
		250	Books & Publications	470.00
		636	Travel Expenses	400.00
		701	Audit Fees	25,000.00
		754	Corporate Subscriptions	3,000.00
		P01	Salary Gross Pay	128,192.02
		P15	National Insurance	9,651.62
		P16	Pensions	22,818.18
		P41	Mileage Allowance	500.00
		S04	Printing (Internal)	250.00
		S07	Mfds - Local Print Scan & Copy	400.00
		S27	Pool Car	100.00
				215,681.82
FR02	Insurance Administration	206	Software	2,160.00
		711	Consultants	5,000.00
				7,160.00
FR01	Risk Management	130	Training	600.00
		S04	Printing (Internal)	100.00
				700.00
			Audit & Risk Management Total	223,541.82
Commercial Estates				
QC01	Commercial Properties	303	Building Mtce	14,478.00
		A15	Rent	(219,000.00)
		Y59	V A T P E Irrecoverable	5,500.00
				(199,022.00)
QD01	Industrial Properties	260	Ins (Service Related)	31,513.83
		303	Building Mtce	20,000.00
		410	Rent	120,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		420	Electricity	1,500.00
		430	N N D R	15,300.00
		711	Consultants	3,000.00
		A15	Rent	(536,200.00)
		A19	Rent - Land	(170,900.00)
		A60	Insurance Premiums Recovered	(31,513.83)
		Y59	V A T P E Irrecoverable	13,000.00
				(534,300.00)
QF02	Miscellaneous Properties	303	Building Mtce	6,000.00
		420	Electricity	500.00
		A04	Costs Recovered	(1,000.00)
		A15	Rent	(13,800.00)
		A19	Rent - Land	(22,000.00)
		Y59	V A T P E Irrecoverable	2,000.00
				(28,300.00)
QF03	Oak Tree Health Centre	A15	Rent	(861,550.00)
		A24	Service Charge	(50,700.00)
				(912,250.00)
QE90	Property Development And Mgt	754	Corporate Subscriptions	2,000.00
		P01	Salary Gross Pay	81,892.82
		P15	National Insurance	7,116.03
		P16	Pensions	14,576.92
		S27	Pool Car	300.00
				105,885.78
QD03	St Ives Enterprise Centre	248	I T Line Rental	600.00
		303	Building Mtce	2,000.00
		420	Electricity	3,000.00
		432	Water & Sewerage	200.00
		440	Building Cleaning	1,230.00
		805	Profit Share Payable	4,000.00
		A15	Rent	(55,000.00)
		A24	Service Charge	(6,532.00)
				(50,502.00)
			Commercial Estates Total	(1,618,488.22)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Corporate Finance				
CH08	Corporate Finance (CM)	701	Audit Fees	90,000.00
		704	Bank Charges	75,000.00
		711	Consultants	8,125.00
		P16	Pensions	1,135,000.00
		Y59	V A T P E Irrecoverable	1,625.00
				1,309,750.00
CH09	Non Distributed Costs	150	Pension Increase Act Payments	195,000.00
		151	Pension Early Retirements	12,000.00
				207,000.00
FA01	Corporate Finance (Non CM)	007	Interest Paid	9,000.00
		206	Software	12,600.00
		240	Telephone & Mobile Phone Charges	450.00
		248	I T Line Rental	160.00
		260	Ins (Service Related)	580.00
		550	Materials	2,000.00
		702	Cash Collection	3,600.00
		711	Consultants	3,000.00
		772	Income Transaction Charges	14,900.00
		796	Minimum Revenue Provision	1,574,000.00
		A95	Interest Earned	(9,799.00)
		B50	Government Grants	(68,000.00)
		Y60	Bad Debts Provision	60,000.00
				1,602,491.00
FA07	Short Term Investments	A95	Interest Earned	(30,000.00)
FA10	Loans To Parishes/ Clubs	A95	Interest Earned	(3,000.00)
FA11	Loans To Staff	P75	Car Loan Interest Repaid	(3,715.00)
FA15	Loans To Local Organisations	A95	Interest Earned	(48,000.00)
FA16	Loans To Rsls	A95	Interest Earned	(137,500.00)
FA50	Loans From Pwlb	007	Interest Paid	524,000.00
FA53	Temporary Loans	007	Interest Paid	165,000.00
				466,785.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
GV01	Sawtry	861	Levies	4,319.00
GV02	Alconbury & Ellington	861	Levies	60,917.00
GV03	Benwick	861	Levies	2,047.00
GV04	Connington & Holme	861	Levies	4,024.00
GV05	Middle Level	861	Levies	205,875.00
GV06	Holmewood & Stilton	861	Levies	1,986.00
GV08	Ramsey 1st	861	Levies	3,746.00
GV10	Ramsey 4th	861	Levies	9,522.00
GV11	Ramsey Internal	861	Levies	24,150.00
GV12	Ramsey, Upwood & Raveley	861	Levies	16,935.00
GV13	Warboys & Somersham	861	Levies	14,543.00
GV14	Whittlesey & District Internal	861	Levies	16,525.00
GV16	Sutton & Mepal	861	Levies	18,977.00
GV17	Woodwalton	861	Levies	487.00
GV18	Bluntisham	861	Levies	10,238.00
				394,291.00
XJ01	Insurance Vehicles & Plant	610	Vehicle Insurance	84,535.00
XJ02	Ins Employees Public Liability	160	Insurance Public Liability	174,038.00
		161	Insurance Personal Accident	3,478.00
		162	Insurance Employers	37,179.00
		166	Insurance Fidelity Guarantee	4,609.00
		167	Insurance Libel	1,431.00
		168	Insurance Officials Indemnity	7,464.00
XJ07	Insurance Buildings	414	Building Insurance	59,244.00
XJ08	Insurance Engineering	260	Ins (Service Related)	16,509.00
		510	Equipment Ins/All Risks	5,658.00
				394,145.00
			Corporate Finance Total	4,374,462.00
Finance				
MU76	Finance	130	Training	7,100.00
		206	Software	36,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		225	Stationery	400.00
		231	Postage	2,700.00
		250	Books & Publications	4,500.00
		257	Advertising - Statutory Notice	200.00
		636	Travel Expenses	1,000.00
		703	Bailiffs	1,600.00
		711	Consultants	11,000.00
		723	Enquiries	100.00
		754	Corporate Subscriptions	4,800.00
		P01	Salary Gross Pay	453,615.20
		P12	Honorarium	2,500.00
		P15	National Insurance	31,253.00
		P16	Pensions	80,743.50
		P41	Mileage Allowance	250.00
		S04	Printing (Internal)	900.00
		S07	Mfds - Local Print Scan & Copy	750.00
		S27	Pool Car	100.00
			Finance Total	639,511.70
Head of Service				
CH22	Head Of Resources	130	Training	2,000.00
		240	Telephone & Mobile Phone Charges	200.00
		755	Professional Subscriptions	350.00
		P01	Salary Gross Pay	59,590.00
		P12	Honorarium	7,500.00
		P15	National Insurance	6,034.64
		P16	Pensions	10,607.02
		P41	Mileage Allowance	500.00
			Head of Service Total	86,781.66
Legal				
MU61	Legal	130	Training	5,500.00
		137	Conferences	310.00
		203	Other I T Hardware	1,100.00
		206	Software	700.00
		231	Postage	650.00
		240	Telephone & Mobile Phone Charges	230.00
		250	Books & Publications	20,000.00
		257	Advertising - Statutory Notice	200.00
		562	Paper	100.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		636	Travel Expenses	1,200.00
		729	Legal Fees	23,000.00
		755	Professional Subscriptions	800.00
		798	Shared Service Savings	(22,736.25)
		A04	Costs Recovered	(45,000.00)
		P01	Salary Gross Pay	122,118.09
		P15	National Insurance	9,644.61
		P16	Pensions	21,737.02
		P41	Mileage Allowance	500.00
		S07	Mfds - Local Print Scan & Copy	2,000.00
		S27	Pool Car	100.00
			Legal Total	142,153.48
MU73	Procurement	130	Training	872.00
		206	Software	17,000.00
		P01	Salary Gross Pay	49,769.87
		P15	National Insurance	3,996.76
		P16	Pensions	8,859.04
		S04	Printing (Internal)	1,000.00
		S07	Mfds - Local Print Scan & Copy	100.00
		S27	Pool Car	300.00
			Procurement Total	81,897.67
Head of Resources Total Budget for 2015/16				3,929,860.10

Customer Services

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Council Tax Support				
FB05	Council Tax Support	A02	Charges (Income)	(1,000.00)
		B55	Benefit Administration Subsidy	(121,950.00)
			Council Tax Support Total	(122,950.00)
Customer Services				
MR10	Call Centre	130	Training	3,000.00
		137	Conferences	600.00
		203	Other I T Hardware	1,100.00
		206	Software	12,600.00
		225	Stationery	200.00
		231	Postage	551.00
		240	Telephone & Mobile Phone Charges	185.00
		248	I T Line Rental	9,100.00
		383	Electrical Testing	290.00
		412	Service Charges	750.00
		500	Equipment	500.00
		507	Equipment Hire	120.00
		636	Travel Expenses	300.00
		707	Benchmarking	3,494.00
		731	I C T Services	13,000.00
		734	Medical Fees	183.00
		799	Other Services	(25,000.00)
		P01	Salary Gross Pay	358,012.14
		P15	National Insurance	22,339.63
		P16	Pensions	63,726.16
		P41	Mileage Allowance	800.00
		S04	Printing (Internal)	200.00
		S07	Mfds - Local Print Scan & Copy	60.00
				466,110.94
MU69	Customer Service Centres	130	Training	3,000.00
		137	Conferences	250.00
		163	Protective Clothing & Uniforms	2,000.00
		206	Software	4,970.00
		225	Stationery	800.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		231	Postage	2,000.00
		240	Telephone & Mobile Phone Charges	140.00
		248	I T Line Rental	780.00
		383	Electrical Testing	82.00
		412	Service Charges	8,968.00
		636	Travel Expenses	300.00
		707	Benchmarking	3,051.00
		734	Medical Fees	100.00
		A02	Charges (Income)	(500.00)
		P01	Salary Gross Pay	470,018.19
		P15	National Insurance	30,013.75
		P16	Pensions	83,663.24
		P41	Mileage Allowance	400.00
		S04	Printing (Internal)	700.00
		S07	Mfds - Local Print Scan & Copy	700.00
		S27	Pool Car	320.00
				611,756.18
KA10	Ramsey Community Infor Centre	163	Protective Clothing & Uniforms	99.00
		225	Stationery	69.00
		240	Telephone & Mobile Phone Charges	70.00
		248	I T Line Rental	156.00
		383	Electrical Testing	40.00
		410	Rent	4,044.00
		412	Service Charges	1,772.00
		707	Benchmarking	1,080.00
		P41	Mileage Allowance	50.00
				7,380.00
KA09	Yaxley Community Info Centre	225	Stationery	60.00
		240	Telephone & Mobile Phone Charges	70.00
		248	I T Line Rental	1,320.00
		383	Electrical Testing	160.00
		410	Rent	11,064.40
		420	Electricity	1,200.00
		430	N N D R	4,732.80
		432	Water & Sewerage	200.00
		440	Building Cleaning	1,008.00
		707	Benchmarking	466.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P41	Mileage Allowance	50.00
		S04	Printing (Internal)	30.00
		S07	Mfds - Local Print Scan & Copy	30.00
				20,391.20
			Customer Services Total	1,105,638.31
Document Centre				
MU67	Document Centre	550	Materials	697.00
		P01	Salary Gross Pay	274,178.99
		P15	National Insurance	17,365.04
		P16	Pensions	48,803.86
		S07	Mfds - Local Print Scan & Copy	100.00
		S27	Pool Car	100.00
				341,244.89
MP02	Mfds -Local Print, Scan & Copy	511	Equipment Maintenance	21,824.00
		562	Paper	7,445.00
				29,269.00
MS01	Post Handling	511	Equipment Maintenance	1,500.00
		625	Vehicle Parts & Fittings	961.00
		630	Tyres	150.00
		S04	Printing (Internal)	850.00
		S07	Mfds - Local Print Scan & Copy	400.00
		S27	Pool Car	150.00
		W12	Diesel From Stock	1,666.00
				5,677.00
MP01	Printing	224	Envelopes	18,851.00
		225	Stationery	200.00
		511	Equipment Maintenance	75,116.00
		550	Materials	1,331.00
		562	Paper	23,587.00
				119,085.00
MP03	Printing External Work	A02	Charges (Income)	(53,893.00)
		S04	Printing (Internal)	25,500.00
				(28,393.00)
			Document Centre Total	466,882.89

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Head of Service				
CH23	Head Of Customer Services	130	Training	1,000.00
		137	Conferences	500.00
		225	Stationery	20.00
		240	Telephone & Mobile Phone Charges	96.00
		P01	Salary Gross Pay	68,348.97
		P15	National Insurance	6,118.13
		P16	Pensions	12,166.09
		P41	Mileage Allowance	100.00
		S07	Mfds - Local Print Scan & Copy	50.00
		S27	Pool Car	240.00
			Head of Service Total	88,639.19
Housing Benefits				
HB85	Benefits Management	130	Training	6,000.00
		206	Software	69,400.00
		225	Stationery	1,000.00
		231	Postage	25,000.00
		240	Telephone & Mobile Phone Charges	1,000.00
		250	Books & Publications	300.00
		636	Travel Expenses	2,050.00
		710	Catering	50.00
		723	Enquiries	300.00
		727	Land Registry Fee	1,000.00
		729	Legal Fees	1,000.00
		734	Medical Fees	200.00
		A02	Charges (Income)	(2,000.00)
		A04	Costs Recovered	(5,000.00)
		B55	Benefit Administration Subsidy	(574,881.00)
		P01	Salary Gross Pay	708,868.29
		P03	Overtime	29,315.00
		P15	National Insurance	49,424.82
		P16	Pensions	126,178.56
		P41	Mileage Allowance	4,500.00
		S04	Printing (Internal)	22,000.00
		S07	Mfds - Local Print Scan & Copy	2,600.00
		S27	Pool Car	200.00
		Y60	Bad Debts Provision	60,000.00
				528,505.67

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
HB82	Fraud Hub	799	Other Services	17,130.00
		P01	Salary Gross Pay	41,970.00
				59,100.00
MU59	Fraud Team	130	Training	1,000.00
		206	Software	5,000.00
		225	Stationery	200.00
		231	Postage	200.00
		240	Telephone & Mobile Phone Charges	120.00
		723	Enquiries	3,000.00
		729	Legal Fees	3,500.00
		734	Medical Fees	100.00
		766	Translation Services	200.00
		P01	Salary Gross Pay	178,371.20
		P15	National Insurance	13,062.46
		P16	Pensions	31,750.07
		P41	Mileage Allowance	1,000.00
		S04	Printing (Internal)	100.00
		S07	Mfds - Local Print Scan & Copy	100.00
				237,703.73
HB02	Rent Allowance Local Scheme	821	Rent Allowances	65,000.00
		B56	Rent Allowance Subsidy	(48,750.00)
				16,250.00
HB01	Rent Allowance National Scheme	821	Rent Allowances	35,750,000.00
		A04	Costs Recovered	(860,000.00)
		B56	Rent Allowance Subsidy	(35,260,000.00)
				(370,000.00)
HB05	Rent Rebates Non-Hra National	824	Temp Accom 100% Subsidy	295,000.00
		B57	Temp Accommodation Subsidy	(130,000.00)
				165,000.00
			Housing Benefits Total	636,559.40
Housing Needs				
HH01	Homelessness	636	Travel Expenses	2,000.00
		727	Land Registry Fee	150.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		733	Management Charge	64,500.00
		750	Removal/Storage	20,000.00
		816	Incentive Payment	67,000.00
		817	Hostel Revenue Support	75,244.00
		818	Bed & Breakfast Payment	300,000.00
		A04	Costs Recovered	(46,500.00)
		A07	B&B costs recovered	(299,000.00)
		Y60	Bad Debts Provision	38,050.00
				221,444.00
MU35	Housing Needs & Resources	130	Training	2,000.00
		225	Stationery	600.00
		231	Postage	1,000.00
		240	Telephone & Mobile Phone Charges	170.00
		250	Books & Publications	1,000.00
		500	Equipment	200.00
		636	Travel Expenses	100.00
		636	Travel Expenses	500.00
		710	Catering	200.00
		734	Medical Fees	300.00
		766	Translation Services	1,500.00
		P01	Salary Gross Pay	395,365.15
		P03	Overtime	1,893.00
		P06	Special Duty Allowance	2,534.00
		P15	National Insurance	29,990.81
		P16	Pensions	70,375.00
		P41	Mileage Allowance	1,300.00
		S04	Printing (Internal)	2,200.00
		S07	Mfds - Local Print Scan & Copy	800.00
		S27	Pool Car	3,000.00
				515,027.95
HD05	Housing Register	206	Software	18,400.00
		231	Postage	1,000.00
		240	Telephone & Mobile Phone Charges	420.00
		255	Advertising/Promoting Services	2,000.00
		727	Land Registry Fee	100.00
		733	Management Charge	11,394.00
		734	Medical Fees	1,528.00
		A04	Costs Recovered	(4,500.00)
		A27	Advertising	(8,000.00)
				22,342.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
MU31	Housing Services Admin	550	Materials	100.00
		P01	Salary Gross Pay	51,799.27
		P15	National Insurance	2,904.85
		P16	Pensions	9,220.27
		S07	Mfds - Local Print Scan & Copy	450.00
				64,474.40
			Housing Needs Total	823,288.35
Information Management				
MU78	IMD Corporate Systems	130	Training	2,600.00
		206	Software	25,000.00
		225	Stationery	350.00
		240	Telephone & Mobile Phone Charges	150.00
		636	Travel Expenses	500.00
		748	Registration Fee	200.00
		P01	Salary Gross Pay	270,233.58
		P15	National Insurance	20,911.50
		P16	Pensions	48,101.58
		P41	Mileage Allowance	600.00
		S27	Pool Car	350.00
				368,996.66
MD09	IMD Operations	130	Training	5,900.00
		163	Protective Clothing & Uniforms	500.00
		203	Other I T Hardware	2,500.00
		205	Network Hardware	2,800.00
		206	Software	83,000.00
		240	Telephone & Mobile Phone Charges	20,250.00
		248	I T Line Rental	131,000.00
		500	Equipment	2,200.00
		510	Equipment Ins/All Risks	5,600.00
		511	Equipment Maintenance	116,000.00
		636	Travel Expenses	230.00
		731	I C T Services	7,000.00
		748	Registration Fee	1,000.00
		798	Shared Service savings	(187,793.88)
		P01	Salary Gross Pay	298,461.34
		P07	Standby Allowance	5,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P15	National Insurance	23,895.64
		P16	Pensions	53,126.12
		P41	Mileage Allowance	1,000.00
		S27	Pool Car	2,200.00
				573,869.23
MU84	IMD Web & Business Systems	130	Training	5,500.00
		206	Software	18,000.00
		P01	Salary Gross Pay	236,451.10
		P15	National Insurance	19,124.18
		P16	Pensions	42,088.30
		P41	Mileage Allowance	50.00
		S07	Mfds - Local Print Scan & Copy	50.00
		S27	Pool Car	50.00
				321,313.58
			Information Management Total	1,264,179.47
Local Tax Collection				
FC05	Council Tax Management	130	Training	3,000.00
		163	Protective Clothing & Uniforms	200.00
		203	Other I T Hardware	1,025.00
		206	Software	23,864.00
		220	Printing (External)	2,000.00
		225	Stationery	300.00
		231	Postage	65,164.00
		240	Telephone & Mobile Phone Charges	100.00
		250	Books & Publications	1,700.00
		257	Advertising - Statutory Notice	1,081.00
		636	Travel Expenses	640.00
		703	Bailiffs	100.00
		711	Consultants	2,000.00
		723	Enquiries	700.00
		729	Legal Fees	24,043.00
		734	Medical Fees	200.00
		A05	Summons Costs Recovered	(362,571.00)
		P01	Salary Gross Pay	539,672.18
		P15	National Insurance	37,551.93
		P16	Pensions	96,061.65
		P41	Mileage Allowance	200.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		S04	Printing (Internal)	21,000.00
		S07	Mfds - Local Print Scan & Copy	300.00
		S27	Pool Car	5,000.00
				463,331.75
FD05	N D R Management	703	Bailiffs	692.00
		711	Consultants	2,000.00
		729	Legal Fees	3,000.00
		A05	Summons Costs Recovered	(21,808.00)
		B50	Government Grants	(221,615.00)
				(237,731.00)
			Local Tax Collection Total	225,600.75
Head of Customer Services Total Budget for 2015/16				4,487,838.36

Operations

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Car Parks				
TC90	Car Parks Operational Mgt	130	Training	60.00
		160	Insurance Public Liability	2,000.00
		163	Protective Clothing & Uniforms	557.00
		203	Other I T Hardware	2,154.00
		206	Software	2,154.00
		227	Tickets	1,739.00
		240	Telephone & Mobile Phone Charges	3,300.00
		248	I T Line Rental	600.00
		303	Building Mtce	19,000.00
		359	Sitework	45,000.00
		410	Rent	4,657.00
		414	Building Insurance	5,000.00
		416	Land Lease	7,000.00
		420	Electricity	19,485.00
		430	N N D R	240,732.00
		432	Water & Sewerage	1,200.00
		440	Building Cleaning	6,000.00
		500	Equipment	2,700.00
		500	Equipment	800.00
		511	Equipment Maintenance	2,100.00
		522	Car Park Machines	43,000.00
		550	Materials	200.00
		565	Signs	70.00
		609	Vehicle Licence	600.00
		619	Vehicle Maintenance External	100.00
		622	Vehicle Mot	90.00
		625	Vehicle Parts & Fittings	700.00
		630	Tyres	200.00
		702	Cash Collection	51,376.00
		777	Subcontractors	2,154.00
		810	Contribution (Paid Out)	29,000.00
		A19	Rent - Land	(1,400.00)
		A55	Parking Residents Season	(3,000.00)
		A56	Parking Charges Casual	(1,720,000.00)
		A57	Parking Charges Season Tickets	(105,000.00)
		A58	Parking Excess Charges	(150,000.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		A59	Parking - Residents Permits	(15,000.00)
		P01	Salary Gross Pay	154,146.14
		P03	Overtime	4,576.00
		P15	National Insurance	9,276.60
		P16	Pensions	27,438.01
		P41	Mileage Allowance	4,040.00
		S04	Printing (Internal)	400.00
		W12	Diesel From Stock	2,500.00
			Car Parks Total	(1,298,295.25)
Environmental & Energy Mgt				
DA07	Energy & Water Efficiency	711	Consultants	2,680.00
				2,680.00
MU10	Environmental Policy Mu	231	Postage	530.00
		240	Telephone & Mobile Phone Charges	30.00
		636	Travel Expenses	300.00
		710	Catering	100.00
		P01	Salary Gross Pay	132,540.68
		P15	National Insurance	10,637.15
		P16	Pensions	23,592.24
		P41	Mileage Allowance	1,200.00
		S04	Printing (Internal)	100.00
		S07	Mfds - Local Print Scan & Copy	250.00
		S27	Pool Car	400.00
				169,680.08
DA12	Environmental Team Projects	255	Advertising/Promoting Services	10,000.00
		420	Electricity	(10,000.00)
		500	Equipment	4,009.00
		S04	Printing (Internal)	440.00
				4,449.00
DA08	Green House Project	248	I T Line Rental	647.00
		359	Sitework	123.00
		420	Electricity	200.00
		421	Gas	50.00
		430	N N D R	7,017.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		432	Water & Sewerage	200.00
				8,237.00
DA15	Salix Projects	420	Electricity	(16,084.00)
				(16,084.00)
			Environmental & Energy Mgt Total	168,962.08
Facilities Management				
MB41	Eastfield House	248	I T Line Rental	1,100.00
		303	Building Mtce	37,000.00
		380	Plant & Equipment Maintenance	5,000.00
		383	Electrical Testing	5,000.00
		420	Electricity	36,000.00
		421	Gas	7,000.00
		430	N N D R	91,211.00
		432	Water & Sewerage	4,800.00
		440	Building Cleaning	11,250.00
		443	Cleaning Materials	1,198.00
		500	Equipment	1,500.00
		773	Shredding	3,200.00
		A04	Costs Recovered	(29,435.00)
				174,824.00
MU22	Environmental Mgt Admin	225	Stationery	200.00
		231	Postage	300.00
		250	Books & Publications	250.00
		255	Advertising/Promoting Services	120.00
		P01	Salary Gross Pay	39,833.53
		P15	National Insurance	2,143.08
		P16	Pensions	7,090.37
		S04	Printing (Internal)	200.00
		S07	Mfds - Local Print Scan & Copy	150.00
				50,286.98
MU26	Facilities	163	Protective Clothing & Uniforms	100.00
		206	Software	750.00
		225	Stationery	50.00
		240	Telephone & Mobile Phone Charges	100.00
		500	Equipment	300.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		782	Utilities Monitoring	6,898.00
		P01	Salary Gross Pay	130,371.81
		P15	National Insurance	11,651.38
		P16	Pensions	23,206.18
		P41	Mileage Allowance	110.00
		S07	Mfds - Local Print Scan & Copy	120.00
		S27	Pool Car	700.00
				174,357.37
MB01	Pathfinder House	163	Protective Clothing & Uniforms	349.00
		240	Telephone & Mobile Phone Charges	300.00
		248	I T Line Rental	2,300.00
		303	Building Mtce	76,000.00
		359	Sitework	7,500.00
		380	Plant & Equipment Maintenance	30,000.00
		383	Electrical Testing	4,900.00
		420	Electricity	98,000.00
		421	Gas	17,000.00
		429	Business Improvement Dist Levy	6,961.00
		430	N N D R	218,796.00
		432	Water & Sewerage	6,500.00
		440	Building Cleaning	36,700.00
		443	Cleaning Materials	10,000.00
		500	Equipment	2,011.00
		511	Equipment Maintenance	2,500.00
		552	Refuse Sacks	1,615.00
		744	Entertainments Inc Cable Tv	146.00
		763	Waste Disposal	335.00
		A02	Charges (Income)	(1,500.00)
		A15	Rent	(62,724.00)
		P01	Salary Gross Pay	72,496.15
		P03	Overtime	14,867.00
		P06	Special Duty Allowance	7,182.00
		P15	National Insurance	3,285.70
		P16	Pensions	11,480.31
		S04	Printing (Internal)	500.00
		S27	Pool Car	300.00
				567,800.16
MB28	St Ives Gatehouses/ Octagon	303	Building Mtce	795.00
		383	Electrical Testing	25.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		420	Electricity	1,500.00
		430	N N D R	353.00
		A15	Rent	(1,000.00)
		Y59	V A T P E Irrecoverable	700.00
				2,373.00
			Facilities Management Total	969,641.52
Fleet Management				
MF10	Pool Cars	609	Vehicle Licence	300.00
		615	Diesel	950.00
		619	Vehicle Maintenance External	3,000.00
		620	Vehicle Cleaning	500.00
		623	Vehicle Accident Damage	1,000.00
		625	Vehicle Parts & Fittings	1,000.00
		626	Vehicle Oil & Lubricants	150.00
		630	Tyres	250.00
		W12	Diesel From Stock	6,500.00
				13,650.00
MU95	Vehicle Maintenance	130	Training	3,025.00
		163	Protective Clothing & Uniforms	4,000.00
		500	Equipment	10,000.00
		511	Equipment Maintenance	3,000.00
		550	Materials	9,500.00
		609	Vehicle Licence	450.00
		620	Vehicle Cleaning	14,000.00
		625	Vehicle Parts & Fittings	10,076.00
		630	Tyres	532.00
		730	Licences	605.00
		P01	Salary Gross Pay	120,222.32
		P03	Overtime	21,155.00
		P06	Special Duty Allowance	2,731.00
		P15	National Insurance	8,366.00
		P16	Pensions	21,399.57
		S27	Pool Car	150.00
		W12	Diesel From Stock	3,000.00
				232,211.89
			Fleet Management Total	245,861.89

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Green Spaces				
LF90	Countryside Service Management	130	Training	4,000.00
		163	Protective Clothing & Uniforms	3,000.00
		203	Other I T Hardware	200.00
		225	Stationery	710.00
		231	Postage	10.00
		240	Telephone & Mobile Phone Charges	736.00
		248	I T Line Rental	1,520.00
		255	Advertising/Promoting Services	2,000.00
		303	Building Mtce	14,350.00
		357	Tree Maintenance	8,350.00
		359	Sitework	13,400.00
		383	Electrical Testing	415.00
		414	Building Insurance	40.00
		420	Electricity	10,650.00
		421	Gas	1,300.00
		432	Water & Sewerage	9,625.00
		443	Cleaning Materials	1,150.00
		450	Fire & Security	1,990.00
		500	Equipment	14,575.00
		507	Equipment Hire	900.00
		510	Equipment Ins/All Risks	150.00
		511	Equipment Maintenance	5,050.00
		550	Materials	8,700.00
		554	First Aid & Medical Supplies	210.00
		555	Trees/Shrubs	2,000.00
		556	Plants And Seeds	1,450.00
		557	Fertilizer,Compost,Bark	1,300.00
		559	Catering Materials	38,000.00
		562	Paper	35.00
		565	Signs	1,500.00
		570	Materials For Resale	4,650.00
		602	Vehicle Finance Leases	2,500.00
		609	Vehicle Licence	167.00
		614	Petrol	5,215.00
		615	Diesel	2,700.00
		619	Vehicle Maintenance External	9,660.00
		622	Vehicle Mot	50.00
		626	Vehicle Oil & Lubricants	30.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		630	Tyres	730.00
		730	Licences	965.00
		738	Pest Control	25.00
		743	Promotions And Exhibitions	2,600.00
		763	Waste Disposal	2,200.00
		777	Subcontractors	5,500.00
		799	Other Services	500.00
		A02	Charges (Income)	(8,400.00)
		A13	Course Fee	(8,000.00)
		A21	Room Hire	(22,240.00)
		A22	Equipment Hire	(400.00)
		A32	Sales - Materials	(2,000.00)
		A35	Sales - Plants	(3,000.00)
		A38	Sales - Catering	(113,500.00)
		A42	Sale Of Souvenirs	(3,200.00)
		A76	Mooring Rights	(6,500.00)
		A78	Angling Charge	(650.00)
		A83	Entertainments	(1,000.00)
		B10	Contributions (Income)	(37,420.00)
		B30	Charge To County Council	(17,500.00)
		B50	Government Grants	(23,240.00)
		P01	Salary Gross Pay	381,472.43
		P15	National Insurance	25,027.73
		P16	Pensions	67,902.09
		P41	Mileage Allowance	2,510.00
		S04	Printing (Internal)	1,000.00
		T52	Commuted Sums Contributions	(70,331.00)
		W12	Diesel From Stock	1,050.00
				346,389.26
EG06	Grounds Maintenance	100	Hired Staff	23,000.00
		120	Recruitment - Advertising	400.00
		130	Training	4,100.00
		163	Protective Clothing & Uniforms	6,000.00
		206	Software	2,077.00
		303	Building Mtce	500.00
		357	Tree Maintenance	2,350.00
		359	Sitework	1,200.00
		432	Water & Sewerage	795.00
		443	Cleaning Materials	50.00
		500	Equipment	18,800.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		550	Materials	7,500.00
		556	Plants And Seeds	25,100.00
		607	Vehicle Hire	1,000.00
		609	Vehicle Licence	3,100.00
		614	Petrol	3,900.00
		615	Diesel	11,000.00
		619	Vehicle Maintenance External	4,000.00
		620	Vehicle Cleaning	50.00
		622	Vehicle Mot	640.00
		623	Vehicle Accident Damage	200.00
		625	Vehicle Parts & Fittings	35,000.00
		626	Vehicle Oil & Lubricants	300.00
		630	Tyres	8,400.00
		738	Pest Control	120.00
		763	Waste Disposal	3,000.00
		797	Insurance Excess	5,000.00
		A02	Charges (Income)	(111,700.00)
		B30	Charge To County Council	(53,970.00)
		B31	Charge To Parish/Town Council	(71,000.00)
		P01	Salary Gross Pay	565,539.40
		P03	Overtime	25,000.00
		P06	Special Duty Allowance	2,900.00
		P15	National Insurance	35,648.23
		P16	Pensions	100,666.01
		S07	Mfds - Local Print Scan & Copy	20.00
		T52	Commuted Sums Contributions	(81,000.00)
		W12	Diesel From Stock	53,500.00
				633,185.64
LV06	Parks & Open Spaces	203	Other I T Hardware	200.00
		250	Books & Publications	1,100.00
		303	Building Mtce	11,800.00
		351	Grounds Mtce Contractors	4,500.00
		357	Tree Maintenance	3,000.00
		359	Sitework	40,000.00
		360	Playground Equipment	20,000.00
		380	Plant & Equipment Maintenance	200.00
		383	Electrical Testing	4,000.00
		420	Electricity	6,900.00
		432	Water & Sewerage	3,050.00
		500	Equipment	1,100.00
		511	Equipment Maintenance	5,445.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		550	Materials	1,500.00
		556	Plants And Seeds	2,200.00
		565	Signs	500.00
		730	Licences	100.00
		738	Pest Control	100.00
		797	Insurance Excess	1,500.00
		A02	Charges (Income)	(579.00)
		A08	Licence Fees	(100.00)
		A09	Concession	(5,799.00)
		A19	Rent - Land	(21,000.00)
		A73	Land Hire - Fairs & Carnivals	(200.00)
		A74	Pitch Hire	(11,667.00)
		A78	Angling Charge	(1,160.00)
		A79	Boating Charge	(579.00)
		A83	Entertainments	(2,320.00)
		P01	Salary Gross Pay	132,227.58
		P15	National Insurance	10,018.37
		P16	Pensions	23,536.51
		S04	Printing (Internal)	500.00
				230,073.46
			Green Spaces Total	1,209,648.36
Head of Service				
CH24	Head Of Operations	130	Training	1,800.00
		225	Stationery	100.00
		240	Telephone & Mobile Phone Charges	96.00
		P01	Salary Gross Pay	67,670.00
		P06	Special Duty Allowance	2,146.00
		P15	National Insurance	7,149.68
		P16	Pensions	12,045.26
		P41	Mileage Allowance	1,000.00
			Head of Service Total	92,006.94
Markets				
QM06	Huntingdon Farmers Market	A02	Charges (Income)	(3,500.00)
				(3,500.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
QM01	Huntingdon Market	420	Electricity	691.00
		429	Business Improvement Dist Levy	168.00
		430	N N D R	5,389.62
		511	Equipment Maintenance	180.00
		A02	Charges (Income)	(28,430.00)
				(22,001.38)
QM90	Markets Management	248	I T Line Rental	400.00
		255	Advertising/Promoting Services	2,700.00
		411	Hire Of Rooms	38.00
		Y59	V A T P E Irrecoverable	1,900.00
				5,038.00
QM04	Ramsey Market	410	Rent	1,311.00
		420	Electricity	207.00
		430	N N D R	444.00
		A02	Charges (Income)	(1,954.00)
				8.00
QM03	St Ives Bank Holiday Market	550	Materials	413.00
		A02	Charges (Income)	(17,305.00)
		P01	Salary Gross Pay	22,125.06
		P03	Overtime	3,000.00
		P15	National Insurance	1,473.58
		P16	Pensions	3,938.26
				13,644.90
QM02	St Ives Market	420	Electricity	630.00
		430	N N D R	14,793.38
		511	Equipment Maintenance	180.00
		A02	Charges (Income)	(98,188.00)
				(82,584.62)
			Markets Total	(89,395.10)
Operations Mangement				
GQ01	Emergency Planning	248	I T Line Rental	848.00
		500	Equipment	750.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		710	Catering	100.00
		810	Contribution (Paid Out)	525.00
		P01	Salary Gross Pay	828.00
		P06	Special Duty Allowance	725.00
		P15	National Insurance	104.00
		P16	Pensions	279.00
		S04	Printing (Internal)	200.00
				4,359.00
MU98	Operations Management	100	Hired Staff	55.00
		137	Conferences	446.00
		163	Protective Clothing & Uniforms	337.00
		206	Software	5,968.00
		225	Stationery	1,500.00
		231	Postage	2,200.00
		240	Telephone & Mobile Phone Charges	1,800.00
		500	Equipment	900.00
		550	Materials	200.00
		562	Paper	150.00
		607	Vehicle Hire	200.00
		609	Vehicle Licence	127.00
		619	Vehicle Maintenance External	1,075.00
		636	Travel Expenses	400.00
		727	Land Registry Fee	450.00
		730	Licences	146.00
		734	Medical Fees	300.00
		754	Corporate Subscriptions	1,045.00
		P01	Salary Gross Pay	297,535.01
		P03	Overtime	6,389.00
		P06	Special Duty Allowance	9,554.00
		P15	National Insurance	20,299.66
		P16	Pensions	52,961.23
		P41	Mileage Allowance	10,000.00
		S04	Printing (Internal)	2,200.00
		S07	Mfds - Local Print Scan & Copy	4,550.00
		S27	Pool Car	5,000.00
		W12	Diesel From Stock	260.00
				426,047.90
			Operations Mangement Total	430,406.90

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Public Conveniences				
EP90	Pub Con Mgt	303	Building Mtce	13,000.00
		420	Electricity	2,400.00
		432	Water & Sewerage	700.00
		432	Water & Sewerage	800.00
		440	Building Cleaning	17,000.00
		B12	Contribution From Town Council	(20,500.00)
			Public Conveniences Total	13,400.00
Street Cleansing				
DN03	Abandoned Vehicles	206	Software	2,082.00
		727	Land Registry Fee	50.00
		750	Removal/Storage	100.00
		B11	Contributn From County Council	(712.00)
		S04	Printing (Internal)	120.00
				1,640.00
ES01	Street Cleansing	100	Hired Staff	53,000.00
		130	Training	2,500.00
		163	Protective Clothing & Uniforms	6,000.00
		353	Site Clearance	1,500.00
		500	Equipment	2,500.00
		520	Litter Bins	29,000.00
		550	Materials	4,000.00
		551	Chemicals	33,420.00
		607	Vehicle Hire	3,000.00
		609	Vehicle Licence	3,500.00
		619	Vehicle Maintenance External	13,000.00
		622	Vehicle Mot	630.00
		625	Vehicle Parts & Fittings	27,468.00
		626	Vehicle Oil & Lubricants	736.00
		630	Tyres	15,000.00
		754	Corporate Subscriptions	950.00
		763	Waste Disposal	1,000.00
		A02	Charges (Income)	(45,532.00)
		B30	Charge To County Council	(46,188.00)
		P01	Salary Gross Pay	495,705.91
		P03	Overtime	52,490.00
		P06	Special Duty Allowance	2,532.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P15	National Insurance	26,035.43
		P16	Pensions	88,235.65
		S04	Printing (Internal)	90.00
		W12	Diesel From Stock	110,000.00
				880,572.99
			Street Cleansing Total	882,212.99
Waste Management				
ER02	Bulky Refuse	A51	Bulky Refuse Charges	(30,532.00)
				(30,532.00)
ER01	Domestic Waste Collection	100	Hired Staff	198,078.00
		130	Training	4,000.00
		206	Software	2,434.00
		231	Postage	2,000.00
		240	Telephone & Mobile Phone Charges	3,864.00
		255	Advertising/Promoting Services	14,000.00
		500	Equipment	4,000.00
		507	Equipment Hire	603.00
		552	Refuse Sacks	22,807.00
		565	Signs	2,000.00
		607	Vehicle Hire	22,657.00
		609	Vehicle Licence	12,500.00
		619	Vehicle Maintenance External	30,000.00
		620	Vehicle Cleaning	2,500.00
		622	Vehicle Mot	3,468.00
		624	Vehicle Refurbishment	12,931.00
		625	Vehicle Parts & Fittings	105,000.00
		626	Vehicle Oil & Lubricants	2,800.00
		630	Tyres	40,974.00
		636	Travel Expenses	500.00
		763	Waste Disposal	144.00
		797	Insurance Excess	500.00
		810	Contribution (Paid Out)	14,815.00
		A02	Charges (Income)	(215.00)
		A48	2nd Green Bin Charges	(125,525.00)
		P01	Salary Gross Pay	982,327.01
		P03	Overtime	92,363.00
		P15	National Insurance	59,963.39
		P16	Pensions	174,854.21

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P21	Market Supplement	20,000.00
		W12	Diesel From Stock	420,000.00
				2,126,342.60
EQ02	Recycling Collections	100	Hired Staff	107,665.00
		500	Equipment	4,000.00
		552	Refuse Sacks	15,000.00
		609	Vehicle Licence	6,100.00
		619	Vehicle Maintenance External	11,000.00
		622	Vehicle Mot	1,051.00
		625	Vehicle Parts & Fittings	23,000.00
		626	Vehicle Oil & Lubricants	1,800.00
		630	Tyres	11,000.00
		747	Recycling Collections	37,775.00
		A20	Recycling Income	(18,675.00)
		A47	Sales - Textiles	(9,000.00)
		A53	Recycling Credits	(780,000.00)
		P01	Salary Gross Pay	368,445.98
		P03	Overtime	14,886.00
		P15	National Insurance	22,597.33
		P16	Pensions	65,583.38
		P21	Market Supplement	10,000.00
		S04	Printing (Internal)	500.00
		W12	Diesel From Stock	39,022.00
				(68,249.31)
ER03	Trade Refuse	231	Postage	100.00
		550	Materials	2,000.00
		552	Refuse Sacks	6,000.00
		763	Waste Disposal	28,000.00
		A02	Charges (Income)	(96,000.00)
		S04	Printing (Internal)	500.00
				(59,400.00)
			Waste Management Total	1,968,161.29
Head of Operations Total Budget for 2015/16				4,592,611.62

Development

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Building Control				
PB02	B Regs Applications	777	Subcontractors	6,000.00
		798	Shared service savings	(15,191.38)
		A10	Application Fee	(235,000.00)
		A11	Inspection Fee	(138,000.00)
		A31	Sales - Publications	(2,000.00)
		A66	Applications Partnership Fees	(26,000.00)
				(410,191.38)
MU18	Building Control	130	Training	2,500.00
		163	Protective Clothing & Uniforms	150.00
		206	Software	11,050.00
		225	Stationery	200.00
		231	Postage	1,000.00
		240	Telephone & Mobile Phone Charges	600.00
		250	Books & Publications	250.00
		500	Equipment	50.00
		636	Travel Expenses	50.00
		734	Medical Fees	100.00
		754	Corporate Subscriptions	3,700.00
		P01	Salary Gross Pay	303,824.74
		P15	National Insurance	23,577.56
		P16	Pensions	54,080.80
		P41	Mileage Allowance	18,100.00
		S04	Printing (Internal)	250.00
		S07	Mfds - Local Print Scan & Copy	1,100.00
		S27	Pool Car	2,500.00
				423,083.10
			Building Control Total	12,891.72
Development Management				
PD04	Alconbury Devt Proposal	711	Consultants	90,000.00
		A04	Costs Recovered	(50,227.00)
				39,773.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
PD15	Community Infrastruct Levy Cil	130	Training	5,000.00
		754	Corporate Subscriptions	2,600.00
		206	Software	1,000.00
		A04	Costs Recovered	(50,000.00)
				(41,400.00)
MU16	Development Management	130	Training	3,000.00
		163	Protective Clothing & Uniforms	150.00
		206	Software	23,600.00
		225	Stationery	1,400.00
		231	Postage	10,000.00
		240	Telephone & Mobile Phone Charges	600.00
		636	Travel Expenses	1,650.00
		710	Catering	100.00
		727	Land Registry Fee	300.00
		734	Medical Fees	50.00
		754	Corporate Subscriptions	3,045.00
		P01	Salary Gross Pay	764,225.61
		P15	National Insurance	58,240.68
		P16	Pensions	136,032.16
		P41	Mileage Allowance	7,500.00
		S04	Printing (Internal)	2,600.00
		S07	Mfds - Local Print Scan & Copy	4,600.00
		S27	Pool Car	7,200.00
				1,024,293.45
PD01	Dm Advice	A02	Charges (Income)	(60,000.00)
		A31	Sales - Publications	(2,400.00)
				(62,400.00)
PD03	Dm Appeals	711	Consultants	30,000.00
				30,000.00
PD02	Dm Application Processing	225	Stationery	1,200.00
		225	Stationery	1,200.00
		257	Advertising - Statutory Notice	7,800.00
		500	Equipment	800.00
		501	Equipment Operating Lease	2,320.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		711	Consultants	10,000.00
		A02	Charges (Income)	(15,000.00)
		A10	Application Fee	(1,200,000.00)
				(1,191,680.00)
			Development Management Total	(201,413.55)
Economic Development				
FF01	Bid collection Cost: Huntingdon	A02	Charges (Income)	(6,000.00)
				(6,000.00)
QA03	Business & Enterprise Support	225	Stationery	100.00
		231	Postage	100.00
		240	Telephone & Mobile Phone Charges	200.00
		636	Travel Expenses	500.00
		799	Other Services	97,498.00
		A04	Costs Recovered	(21,000.00)
		P01	Salary Gross Pay	107,450.26
		P15	National Insurance	8,692.56
		P16	Pensions	19,126.15
		P41	Mileage Allowance	1,500.00
				214,166.97
QH02	Hunts Town Centre Redev	711	Consultants	50,000.00
				50,000.00
QJ03	St Neots Town Cent Advice	711	Consultants	50,000.00
				50,000.00
			Economic Development Total	308,166.97
Head of Service				
CH25	Head Of Development	130	Training	1,000.00
		225	Stationery	100.00
		240	Telephone & Mobile Phone Charges	96.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P01	Salary Gross Pay	59,590.00
		P01	Salary Gross Pay	0.25
		P15	National Insurance	6,034.64
		P16	Pensions	10,607.02
		P41	Mileage Allowance	500.00
			Head of Service Total	77,927.91
Housing Strategy				
MU34	Housing Policy R&D	130	Training	3,000.00
		231	Postage	750.00
		240	Telephone & Mobile Phone Charges	150.00
		250	Books & Publications	100.00
		636	Travel Expenses	200.00
		710	Catering	200.00
		734	Medical Fees	100.00
		P01	Salary Gross Pay	219,719.54
		P15	National Insurance	13,826.87
		P16	Pensions	34,660.08
		P41	Mileage Allowance	1,500.00
		S04	Printing (Internal)	500.00
		S07	Mfds - Local Print Scan & Copy	500.00
		S27	Pool Car	400.00
				275,606.49
HD02	Housing Strategy	810	Contribution (Paid Out)	47,850.00
				47,850.00
HF01	Mobile Home Park	303	Building Mtce	4,500.00
		420	Electricity	20,000.00
		432	Water & Sewerage	19,400.00
		733	Management Charge	23,255.00
		A19	Rent - Land	(100,000.00)
		A26	Electricity Charge	(20,000.00)
		A30	Sales	(6,000.00)
		Y03	Renewals Fund Contribution	1,620.00
		Y59	V A T P E Irrecoverable	5,800.00
				(51,425.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
HC10	Renovation/ Improvement Grants	206	Software	1,430.00
		727	Land Registry Fee	460.00
		800	Grants (Paid Out)	25,000.00
				26,890.00
			Housing Strategy Total	298,921.49
Planning Policy				
CA23	Biodiversity Action Plan	810	Contribution (Paid Out)	7,700.00
				7,700.00
PA07	Great Fen Project	810	Contribution (Paid Out)	20,000.00
				20,000.00
PA08	Local Enterprise P'Shp/Choriz	810	Contribution (Paid Out)	11,941.00
				11,941.00
PA03	Local Plan Prep (Excl Inq)	206	Software	4,300.00
		711	Consultants	150,000.00
		A31	Sales - Publications	(1,500.00)
				152,800.00
PA11	Neighbourhood Planning	B50	Government Grants	(5,000.00)
				(5,000.00)
MU17	Planning Policy	130	Training	4,000.00
		163	Protective Clothing & Uniforms	200.00
		206	Software	3,250.00
		225	Stationery	175.00
		231	Postage	100.00
		240	Telephone & Mobile Phone Charges	1,000.00
		250	Books & Publications	210.00
		636	Travel Expenses	3,700.00
		710	Catering	1,200.00
		734	Medical Fees	100.00
		P01	Salary Gross Pay	643,464.34
		P15	National Insurance	50,359.68

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P16	Pensions	114,536.65
		P41	Mileage Allowance	7,500.00
		S04	Printing (Internal)	1,000.00
		S07	Mfds - Local Print Scan & Copy	2,300.00
		S27	Pool Car	3,000.00
				836,095.68
PA05	Planning Projects General	810	Contribution (Paid Out)	15,425.00
				15,425.00
PA01	Strategic Planning	231	Postage	100.00
				100.00
PC08	Trees	130	Training	500.00
		225	Stationery	152.00
		411	Hire Of Rooms	150.00
		555	Trees/Shrubs	8,000.00
		754	Corporate Subscriptions	250.00
		P01	Salary Gross Pay	10,314.42
		P15	National Insurance	245.28
		P16	Pensions	1,835.97
				21,447.67
PA10	Viability Assessments	777	Subcontractors	15,759.00
		A04	Costs Recovered	(15,759.00)
				0.00
PA24	Wyton Airfield Development	711	Consultants	50,000.00
				50,000.00
			Planning Policy Total	1,110,509.34
Public Transport				
TP01	Concessionary Fares	810	Contribution (Paid Out)	19,200.00
				19,200.00
			Public Transport Total	19,200.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Transportation Strategy				
TA10	Cycle Routes	359	Sitework	500.00
				500.00
TA11	Cycle Shelters	359	Sitework	1,500.00
				1,500.00
TA04	Transportation Grants	810	Contribution (Paid Out)	63,020.00
				63,020.00
			Transportation Strategy Total	65,020.00
Head of Development Total Budget for 2015/16				1,691,223.87

Community

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
CCTV				
KC01	Cctv Huntingdonshire	B31	Charge To Parish/Town Council	(77,973.00)
				(77,973.00)
KC80	Cctv Shared Service Hosting	100	Hired Staff	5,000.00
		231	Postage	50.00
		240	Telephone & Mobile Phone Charges	2,400.00
		412	Service Charges	180.00
		420	Electricity	4,000.00
		511	Equipment Maintenance	98,242.00
		562	Paper	50.00
		730	Licences	700.00
		754	Corporate Subscriptions	350.00
		767	Transmission Lines Rental	102,056.00
		A04	Costs Recovered	(299,000.00)
		P01	Salary Gross Pay	268,601.01
		P15	National Insurance	16,695.66
		P16	Pensions	45,533.41
		P41	Mileage Allowance	100.00
		S04	Printing (Internal)	200.00
				245,158.08
			C C T V Total	167,185.08
Commercial Team				
DG05	Animal Licensing - Inspections	760	Vets	5,000.00
		A03	Fees	(10,000.00)
				(5,000.00)
MU05	Commercial Team	130	Training	8,000.00
		163	Protective Clothing & Uniforms	500.00
		231	Postage	100.00
		240	Telephone & Mobile Phone Charges	500.00
		550	Materials	4,000.00
		636	Travel Expenses	1,500.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		729	Legal Fees	3,000.00
		P01	Salary Gross Pay	250,328.47
		P03	Overtime	3,582.00
		P15	National Insurance	20,438.10
		P16	Pensions	44,558.47
		P41	Mileage Allowance	12,500.00
		S07	Mfds - Local Print Scan & Copy	200.00
				349,207.03
DF90	Food Safety General	250	Books & Publications	350.00
		500	Equipment	500.00
		511	Equipment Maintenance	1,000.00
		550	Materials	3,000.00
		636	Travel Expenses	1,000.00
		728	Laundry	600.00
		754	Corporate Subscriptions	200.00
		764	Water Sampling	600.00
		A13	Course Fee	(5,000.00)
		B11	Contributn From County Council	(5,000.00)
				(2,750.00)
DK90	Health & Safety General	725	Laboratory Services	3,000.00
		729	Legal Fees	1,500.00
		754	Corporate Subscriptions	1,100.00
				5,600.00
DH01	Health Promotion - General	255	Advertising/Promoting Services	12,500.00
				12,500.00
			Commercial Team Total	359,557.03
Community Team				
KP21	Building Safer Communities	799	Other Services	24,225.00
		B13	Contribution From Police	(24,225.00)
				0.00
KP01	Community Safety	130	Training	5,000.00
		206	Software	1,400.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		231	Postage	500.00
		359	Sitework	1,000.00
		500	Equipment	1,000.00
		636	Travel Expenses	200.00
		710	Catering	500.00
		727	Land Registry Fee	100.00
		810	Contribution (Paid Out)	6,000.00
		P01	Salary Gross Pay	58,686.25
		P15	National Insurance	4,448.52
		P16	Pensions	10,446.15
		P41	Mileage Allowance	2,000.00
		S04	Printing (Internal)	700.00
		S07	Mfds - Local Print Scan & Copy	200.00
				92,180.93
MU14	Community Safety	130	Training	2,000.00
		231	Postage	500.00
		240	Telephone & Mobile Phone Charges	240.00
		636	Travel Expenses	500.00
		710	Catering	100.00
		715	Enforcement - Works in default	1,500.00
		729	Legal Fees	5,000.00
		734	Medical Fees	50.00
		P01	Salary Gross Pay	66,940.49
		P15	National Insurance	5,823.74
		P16	Pensions	11,951.12
		P41	Mileage Allowance	4,000.00
		S04	Printing (Internal)	100.00
		S07	Mfds - Local Print Scan & Copy	200.00
				98,905.36
DG01	Dog Control	130	Training	750.00
		163	Protective Clothing & Uniforms	500.00
		240	Telephone & Mobile Phone Charges	150.00
		250	Books & Publications	50.00
		609	Vehicle Licence	250.00
		622	Vehicle Mot	50.00
		625	Vehicle Parts & Fittings	500.00
		715	Enforcement - Works in default	2,500.00
		729	Legal Fees	1,000.00
		810	Contribution (Paid Out)	32,000.00
		A02	Charges (Income)	(5,620.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		A28	Telephone Charge	(50.00)
		P01	Salary Gross Pay	33,380.50
		P15	National Insurance	2,644.15
		P16	Pensions	5,941.73
		S04	Printing (Internal)	400.00
		S07	Mfds - Local Print Scan & Copy	50.00
		W12	Diesel From Stock	2,500.00
				76,996.38
KP10	High Hedges	A04	Costs Recovered	(500.00)
				(500.00)
PA09	Neighbourhood Plans	711	Consultants	8,758.00
				8,758.00
DP90	Pest Control	130	Training	750.00
		163	Protective Clothing & Uniforms	100.00
		240	Telephone & Mobile Phone Charges	150.00
		255	Advertising/Promoting Services	500.00
		500	Equipment	100.00
		550	Materials	2,500.00
		609	Vehicle Licence	250.00
		622	Vehicle Mot	50.00
		625	Vehicle Parts & Fittings	500.00
		777	Subcontractors	2,500.00
		A02	Charges (Income)	(35,000.00)
		P01	Salary Gross Pay	23,452.20
		P15	National Insurance	1,611.60
		P16	Pensions	4,174.49
		S04	Printing (Internal)	50.00
		S07	Mfds - Local Print Scan & Copy	50.00
		W12	Diesel From Stock	2,500.00
				4,238.30
LM04	Priory Centre	810	Contribution (Paid Out)	33,010.00
		B12	Contribution From Town Council	(5,260.00)
				27,750.00
KA08	Ramsey Neighbourhood	100	Hired Staff	2,000.00
		130	Training	750.00
		211	Photocopying	400.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		225	Stationery	100.00
		240	Telephone & Mobile Phone Charges	250.00
		248	I T Line Rental	500.00
		255	Advertising/Promoting Services	300.00
		295	Other Office Expenses	100.00
		440	Building Cleaning	1,126.00
		636	Travel Expenses	100.00
		P01	Salary Gross Pay	30,462.15
		P15	National Insurance	2,340.64
		P16	Pensions	5,422.26
		P41	Mileage Allowance	750.00
				44,601.05
KG04	Voluntary Sector Grants	800	Grants (Paid Out)	335,356.00
				335,356.00
			Community Team Total	688,286.00
Environmental Health Admin				
DT99	Env Health General Renewals	Y03	Renewals Fund Contribution	6,612.00
				6,612.00
MU23	Environmental Health Admin	130	Training	1,000.00
		225	Stationery	660.00
		231	Postage	600.00
		636	Travel Expenses	250.00
		734	Medical Fees	250.00
		754	Corporate Subscriptions	480.00
		799	Other Services	1,848.00
		P01	Salary Gross Pay	109,126.07
		P03	Overtime	3,416.00
		P15	National Insurance	6,384.57
		P16	Pensions	19,424.44
		P41	Mileage Allowance	250.00
		S04	Printing (Internal)	700.00
		S07	Mfds - Local Print Scan & Copy	700.00
				145,089.07

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
DT02	Flare - It Application	130	Training	255.00
		206	Software	14,090.00
		754	Corporate Subscriptions	110.00
				14,455.00
			Environmental Health Admin Total	166,156.07
Environmental Protection Team				
DA02	Air Quality	206	Software	480.00
		248	I T Line Rental	152.00
		500	Equipment	2,465.00
		507	Equipment Hire	129.00
		511	Equipment Maintenance	6,564.00
		754	Corporate Subscriptions	500.00
		A02	Charges (Income)	(180.00)
		S27	Pool Car	1,500.00
				11,610.00
DS03	Caravan & Camping Sites	A08	Licence Fees	(2,567.00)
				(2,567.00)
DA03	Contaminated Land	206	Software	540.00
		250	Books & Publications	240.00
		730	Licences	600.00
		777	Subcontractors	14,000.00
		A03	Fees	(1,983.00)
		A04	Costs Recovered	(250.00)
		S27	Pool Car	1,000.00
				14,147.00
MU04	Env Protection	130	Training	4,000.00
		163	Protective Clothing & Uniforms	500.00
		231	Postage	391.00
		240	Telephone & Mobile Phone Charges	750.00
		636	Travel Expenses	1,500.00
		P01	Salary Gross Pay	146,596.45
		P03	Overtime	1,622.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P15	National Insurance	12,098.95
		P16	Pensions	26,094.17
		P41	Mileage Allowance	3,000.00
		S04	Printing (Internal)	40.00
		S07	Mfds - Local Print Scan & Copy	150.00
				196,742.57
DS04	Multiple Occupation Housing	A08	Licence Fees	(175.00)
				(175.00)
MU06	Neighbourhood Intervention	130	Training	4,000.00
		163	Protective Clothing & Uniforms	500.00
		231	Postage	500.00
		240	Telephone & Mobile Phone Charges	1,000.00
		636	Travel Expenses	1,500.00
		715	Enforcement - Works in default	3,000.00
		729	Legal Fees	3,000.00
		P01	Salary Gross Pay	202,814.06
		P03	Overtime	2,028.00
		P15	National Insurance	17,073.76
		P16	Pensions	36,100.90
		P41	Mileage Allowance	4,000.00
		S04	Printing (Internal)	70.00
		S07	Mfds - Local Print Scan & Copy	220.00
				275,806.72
DN04	Noise Control	203	Other I T Hardware	700.00
		225	Stationery	60.00
		250	Books & Publications	100.00
		511	Equipment Maintenance	2,713.00
		754	Corporate Subscriptions	263.00
		A02	Charges (Income)	(1,313.00)
		S27	Pool Car	350.00
				2,873.00
DA01	Permitted Processes	636	Travel Expenses	1,300.00
		777	Subcontractors	460.00
		A03	Fees	(27,865.00)
		A10	Application Fee	(5,543.00)
				(31,648.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
DS01	Private Sector Housing	250	Books & Publications	250.00
		727	Land Registry Fee	300.00
		754	Corporate Subscriptions	1,200.00
		A11	Inspection Fee	(335.00)
		S27	Pool Car	2,000.00
				3,415.00
DN01	Statutory Nuisances	231	Postage	350.00
		754	Corporate Subscriptions	1,300.00
		S27	Pool Car	4,500.00
				6,150.00
			Environmental Protection Team Total	476,354.29
Head of Service				
CH26	Head Of Community	130	Training	300.00
		137	Conferences	1,000.00
		225	Stationery	300.00
		240	Telephone & Mobile Phone Charges	120.00
		P01	Salary Gross Pay	59,590.00
		P15	National Insurance	6,034.64
		P16	Pensions	10,607.02
		P41	Mileage Allowance	500.00
				78,451.66
MH20	Health & Safety Contract	779	Client contracts	26,000.00
				26,000.00
			Head of Service Total	104,451.66
Licencing				
GM30	Gambling Licences	A08	Licence Fees	(13,543.00)
				(13,543.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
GM90	Licensing Common Costs	130	Training	3,421.00
		206	Software	9,348.00
		225	Stationery	600.00
		231	Postage	400.00
		240	Telephone & Mobile Phone Charges	200.00
		250	Books & Publications	661.00
		636	Travel Expenses	300.00
		P01	Salary Gross Pay	124,896.04
		P15	National Insurance	8,087.04
		P16	Pensions	22,338.29
		P41	Mileage Allowance	400.00
		S04	Printing (Internal)	300.00
		S07	Mfds - Local Print Scan & Copy	600.00
		S27	Pool Car	400.00
				171,951.37
GM10	Miscellaneous Licences	A08	Licence Fees	(18,134.00)
				(18,134.00)
GM20	Premises Licences 2003 Act	A08	Licence Fees	(150,298.00)
		S04	Printing (Internal)	300.00
				(149,998.00)
GM11	Taxi & Private Hire Licences	564	Licence Plates	3,306.00
		618	Vehicle Inspection	26,111.00
		721	Taxi CRB checks	12,180.00
		A08	Licence Fees	(180,938.00)
		S04	Printing (Internal)	400.00
				(138,941.00)
			Licencing Total	(148,664.63)
Projects And Assets				
TB10	Bus Shelters	359	Sitework	4,000.00
		420	Electricity	900.00
		440	Building Cleaning	6,960.00
				11,860.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
EX07	Closed Churchyards	303	Building Mtce	2,000.00
				2,000.00
EE90	Env Imps Management	359	Sitework	20,000.00
		420	Electricity	130.00
		432	Water & Sewerage	130.00
				21,630.00
EE99	Environmental Imps Renewals	A04	Costs Recovered	(8,000.00)
				(8,000.00)
TB01	Huntingdon Bus Station	248	I T Line Rental	450.00
		303	Building Mtce	5,000.00
		410	Rent	370.00
		420	Electricity	6,000.00
		430	N N D R	16,116.00
		432	Water & Sewerage	450.00
		440	Building Cleaning	10,860.00
		443	Cleaning Materials	1,100.00
		A15	Rent	(5,450.00)
		Y59	V A T P E Irrecoverable	4,600.00
				39,496.00
MU27	Projects	130	Training	600.00
		206	Software	(8,500.00)
		225	Stationery	100.00
		231	Postage	560.00
		240	Telephone & Mobile Phone Charges	670.00
		250	Books & Publications	300.00
		500	Equipment	100.00
		636	Travel Expenses	400.00
		748	Registration Fee	190.00
		P01	Salary Gross Pay	129,031.46
		P15	National Insurance	10,057.49
		P16	Pensions	22,967.60
		P41	Mileage Allowance	2,600.00
		S04	Printing (Internal)	400.00
		S27	Pool Car	1,200.00
				160,676.55

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
ED04	Sewer Ditches/ Village Drains	359	Sitework	21,000.00
				21,000.00
ED07	Spring Common Flood Chamber	380	Plant & Equipment Maintenance	700.00
				700.00
TB02	St Ives Bus Station	240	Telephone & Mobile Phone Charges	190.00
		248	I T Line Rental	240.00
		303	Building Mtce	2,500.00
		420	Electricity	800.00
		430	N N D R	10,200.00
		440	Building Cleaning	2,580.00
				16,510.00
TK02	Street Naming	361	Signs Erecting & Removal	20,000.00
		565	Signs	2,000.00
		739	Photographic Services	890.00
		A04	Costs Recovered	(6,000.00)
				16,890.00
ED01	Watercourses	303	Building Mtce	6,000.00
		359	Sitework	28,000.00
		754	Corporate Subscriptions	300.00
				34,300.00
			Projects And Assets Total	317,062.55
Head of Community total Budget for 2015/16				2,130,388.05

Leisure & Health

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
Head of Service				
CH27	Head Of Leisure & Health	130	Training	1,000.00
		225	Stationery	200.00
		240	Telephone & Mobile Phone Charges	96.00
		P01	Salary Gross Pay	59,590.00
		P15	National Insurance	6,034.64
		P16	Pensions	10,607.02
		P41	Mileage Allowance	500.00
			Head of Service Total	78,027.66
Leisure Centres Corporate				
LL01	Leisure Centre Corporate Management	130	Training	500.00
		220	Printing (External)	5,014.80
		225	Stationery	300.00
		231	Postage	100.00
		240	Telephone & Mobile Phone Charges	226.80
		255	Advertising/Promoting Services	20,311.20
		500	Equipment	600.00
		507	Equipment Hire	1,800.00
		511	Equipment Maintenance	200.00
		550	Materials	20.00
		636	Travel Expenses	10.00
		764	Water Sampling	350.00
		A02	Charges (Income)	(2,400.00)
		A13	Course Fee	(5,670.00)
		P01	Salary Gross Pay	181,994.00
		P03	Overtime	207.00
		P15	National Insurance	13,342.00
		P16	Pensions	43,657.00
		P41	Mileage Allowance	740.00
		S04	Printing (Internal)	530.00
		S27	Pool Car	200.00
				262,032.80
			Leisure Centres Corporate Total	262,032.80

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
St Ives Outdoor Centre				
LK20	Hospitality	163	Protective Clothing & Uniforms	200.00
		443	Cleaning Materials	450.00
		500	Equipment	500.00
		550	Materials	1,025.00
		558	Bar Provisions	25,000.00
		559	Catering Materials	10,000.00
		567	Gas Cylinders (Incl. Bars)	2,200.00
		572	Confectionery	2,500.00
		744	Entertainments Inc Cable Tv	5,622.00
		758	Stock Control	250.00
		A37	Sales - Bar	(65,000.00)
		A38	Sales - Catering	(24,000.00)
		A43	Sales-Confectionery	(5,638.00)
		P01	Salary Gross Pay	17,500.00
		P15	National Insurance	400.00
		P16	Pensions	700.00
				(28,291.00)
LK29	Outdoor Sports	A62	Education/Training	(15,000.00)
		A62	Education/Training	
		A74	Pitch Hire	(105,000.00)
		P01	Salary Gross Pay	200.00
		Y03	Renewals Fund Contribution	25,000.00
				(94,800.00)
LK90	Site & Centre Management	130	Training	1,000.00
		163	Protective Clothing & Uniforms	200.00
		248	I T Line Rental	300.00
		420	Electricity	30,000.00
		421	Gas	7,000.00
		430	N N D R	74,460.00
		432	Water & Sewerage	9,000.00
		440	Building Cleaning	17,000.00
		443	Cleaning Materials	770.00
		450	Fire & Security	1,250.00
		500	Equipment	1,000.00
		507	Equipment Hire	370.00
		524	Sports Equipment	3,500.00
		550	Materials	250.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		615	Diesel	4,000.00
		619	Vehicle Maintenance External	3,000.00
		730	Licences	500.00
		763	Waste Disposal	2,000.00
		774	Washroom Services	150.00
		A02	Charges (Income)	(205.00)
		A21	Room Hire	(3,500.00)
		A22	Equipment Hire	(150.00)
		A74	Pitch Hire	(3,384.00)
		P01	Salary Gross Pay	49,627.00
		P03	Overtime	200.00
		P15	National Insurance	3,409.00
		P16	Pensions	8,614.00
		P41	Mileage Allowance	50.00
				210,411.00
			St Ives Outdoor Centre Total	87,320.00
St Neots Leisure Centre				
LN01	Swimming	130	Training	4,270.00
		P31	Salary - Training Attendance	6,500.00
		248	I T Line Rental	152.00
		420	Electricity	96,700.00
		421	Gas	34,889.00
		432	Water & Sewerage	15,938.00
		500	Equipment	4,000.00
		507	Equipment Hire	1,900.00
		524	Sports Equipment	500.00
		550	Materials	1,000.00
		551	Chemicals	6,600.00
		571	Badges And Certificates	200.00
		730	Licences	106.00
		764	Water Sampling	80.00
		A02	Charges (Income)	(140,000.00)
		A21	Room Hire	(20,000.00)
		A62	Education/Training	(28,456.00)
		D02	Adult Swimming Courses	(12,300.00)
		D03	Junior Swimming Courses	(277,000.00)
		D64	Fitness Classes	(7,500.00)
		D85	Parties	(21,400.00)
		D99	Membership	(29,005.00)
		P01	Salary Gross Pay	217,003.10

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P15	National Insurance	6,186.00
		P16	Pensions	8,471.00
				(131,165.90)
LN02	Impressions	130	Training	2,000.00
		P31	Salary - Training Attendance	500.00
		206	Software	5,300.00
		220	Printing (External)	450.00
		255	Advertising/Promoting Services	2,000.00
		500	Equipment	2,500.00
		511	Equipment Maintenance	6,500.00
		570	Materials For Resale	250.00
		730	Licences	355.00
		A02	Charges (Income)	(28,500.00)
		A33	Sales - Equipment	(3,500.00)
		D62	Consultation Appointments	(35,000.00)
		D99	Membership	(541,099.00)
		P01	Salary Gross Pay	112,745.00
		P03	Overtime	328.00
		P15	National Insurance	7,265.00
		P16	Pensions	16,688.00
				(451,218.00)
LN10	Indoor Sports	130	Training	500.00
		500	Equipment	1,500.00
		524	Sports Equipment	1,750.00
		550	Materials	200.00
		720	Instructors/Tutors	1,000.00
		730	Licences	1,600.00
		A02	Charges (Income)	(74,015.00)
		A13	Course Fee	(5,000.00)
		A21	Room Hire	(42,210.00)
		A22	Equipment Hire	(900.00)
		D64	Fitness Classes	(50,000.00)
		D85	Parties	(26,400.00)
		D99	Membership	(184,766.00)
		P01	Salary Gross Pay	104,211.50
		P15	National Insurance	2,134.00
		P16	Pensions	4,382.00
				(266,013.50)
LN20	Hospitality	443	Cleaning Materials	1,200.00
		500	Equipment	1,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		550	Materials	2,000.00
		558	Bar Provisions	7,000.00
		559	Catering Materials	25,000.00
		560	Vending Materials	14,500.00
		567	Gas Cylinders (Incl. Bars)	180.00
		572	Confectionery	2,000.00
		758	Stock Control	650.00
		A37	Sales - Bar	(15,000.00)
		A38	Sales - Catering	(62,000.00)
		A39	Sales - Vending	(27,040.00)
		A43	Sales-Confectionery	(5,000.00)
		A82	Functions	(1,300.00)
		P01	Salary Gross Pay	57,578.00
		P15	National Insurance	1,204.00
		P16	Pensions	4,789.00
				6,761.00
LN29	Outdoor Sports	500	Equipment	500.00
		524	Sports Equipment	500.00
		571	Badges And Certificates	400.00
		614	Petrol	50.00
		619	Vehicle Maintenance External	359.00
		A62	Education/Training	(17,450.00)
		A74	Pitch Hire	(42,250.00)
		P01	Salary Gross Pay	2,215.00
				(55,676.00)
LN36	Creche	550	Materials	200.00
		A02	Charges (Income)	(50.00)
		D99	Membership	(36,230.00)
		P01	Salary Gross Pay	29,799.00
		P15	National Insurance	1,140.00
		P16	Pensions	5,038.00
				(103.00)
LN90	Site & Centre Management	130	Training	500.00
		163	Protective Clothing & Uniforms	2,500.00
		200	Furniture	500.00
		203	Other I T Hardware	360.00
		206	Software	20,923.00
		220	Printing (External)	7,196.00
		225	Stationery	1,845.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		231	Postage	1,000.00
		240	Telephone & Mobile Phone Charges	1,596.00
		248	I T Line Rental	152.00
		255	Advertising/Promoting Services	10,532.70
		303	Building Mtce	61,714.00
		421	Gas	6,461.00
		430	N N D R	131,513.70
		432	Water & Sewerage	10,600.00
		440	Building Cleaning	12,110.00
		443	Cleaning Materials	7,000.00
		450	Fire & Security	5,500.00
		500	Equipment	5,732.00
		507	Equipment Hire	3,050.00
		550	Materials	8,700.00
		570	Materials For Resale	5,000.00
		702	Cash Collection	3,400.00
		730	Licences	10,516.00
		758	Stock Control	100.00
		763	Waste Disposal	3,149.00
		772	Income Transaction Charges	8,200.00
		774	Washroom Services	2,309.00
		A02	Charges (Income)	(23,832.00)
		A21	Room Hire	(300.00)
		A33	Sales - Equipment	(13,000.00)
		D74	Pure Spa	(22,750.00)
		P01	Salary Gross Pay	266,477.00
		P03	Overtime	2,250.00
		P15	National Insurance	17,397.00
		P16	Pensions	46,417.00
		P41	Mileage Allowance	600.00
		Y59	V A T P E Irrecoverable	22,000.00
				627,418.40
			St Neots Leisure Centre Total	(269,997.00)
Huntingdon Leisure Centre				
LP01	Swimming	130	Training	1,000.00
		P31	Salary - Training Attendance	3,500.00
		383	Electrical Testing	250.00
		420	Electricity	16,000.00
		421	Gas	43,000.00
		432	Water & Sewerage	12,013.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		450	Fire & Security	500.00
		500	Equipment	1,500.00
		511	Equipment Maintenance	1,800.00
		551	Chemicals	2,800.00
		571	Badges And Certificates	100.00
		764	Water Sampling	120.00
		A02	Charges (Income)	(79,100.00)
		A21	Room Hire	(28,540.00)
		A62	Education/Training	(21,000.00)
		D02	Adult Swimming Courses	(5,500.00)
		D03	Junior Swimming Courses	(197,000.00)
		D64	Fitness Classes	(4,200.00)
		D85	Parties	(4,500.00)
		D99	Membership	(21,574.00)
		P01	Salary Gross Pay	159,967.00
		P15	National Insurance	5,328.00
		P16	Pensions	7,665.00
				(105,871.00)
LP02	Impressions	130	Training	1,500.00
		P31	Salary - Training Attendance	500.00
		206	Software	5,000.00
		220	Printing (External)	1,000.00
		255	Advertising/Promoting Services	2,000.00
		500	Equipment	2,250.00
		511	Equipment Maintenance	18,765.00
		570	Materials For Resale	200.00
		730	Licences	500.00
		A02	Charges (Income)	(23,000.00)
		A33	Sales - Equipment	(5,500.00)
		D62	Consultation Appointments	(25,000.00)
		D99	Membership	(333,593.00)
		P01	Salary Gross Pay	92,987.00
		P03	Overtime	511.00
		P15	National Insurance	5,318.00
		P16	Pensions	15,318.00
				(241,244.00)
LP10	Indoor Sports	200	Furniture	1,500.00
		500	Equipment	1,300.00
		511	Equipment Maintenance	2,000.00
		524	Sports Equipment	1,100.00
		550	Materials	500.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		720	Instructors/Tutors	1,000.00
		744	Entertainments Inc Cable Tv	500.00
		A02	Charges (Income)	(84,000.00)
		A13	Course Fee	(3,500.00)
		A21	Room Hire	(21,100.00)
		A22	Equipment Hire	(290.00)
		A62	Education/Training	(250.00)
		D64	Fitness Classes	(46,000.00)
		D85	Parties	(36,750.00)
		D99	Membership	(135,224.00)
		P01	Salary Gross Pay	56,215.00
		P14	Maternity Pay	724.00
		P15	National Insurance	468.00
				(261,807.00)
LP20	Hospitality	130	Training	200.00
		443	Cleaning Materials	1,000.00
		500	Equipment	1,500.00
		507	Equipment Hire	300.00
		511	Equipment Maintenance	2,000.00
		550	Materials	3,000.00
		558	Bar Provisions	8,800.00
		559	Catering Materials	26,300.00
		560	Vending Materials	18,200.00
		567	Gas Cylinders (Incl. Bars)	700.00
		572	Confectionery	3,500.00
		728	Laundry	200.00
		744	Entertainments Inc Cable Tv	1,000.00
		758	Stock Control	450.00
		A21	Room Hire	(820.00)
		A37	Sales - Bar	(25,000.00)
		A38	Sales - Catering	(90,000.00)
		A39	Sales - Vending	(30,000.00)
		A43	Sales-Confectionery	(7,400.00)
		A82	Functions	(2,000.00)
		P01	Salary Gross Pay	60,000.00
		P03	Overtime	122.00
		P14	Maternity Pay	22.00
		P15	National Insurance	2,123.00
		P16	Pensions	5,864.00
		S04	Printing (Internal)	80.00
				(19,859.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
LP29	Outdoor Sports	351	Grounds Mtce Contractors	1,000.00
		511	Equipment Maintenance	400.00
		A74	Pitch Hire	(34,490.00)
				(33,090.00)
LP36	Creche	500	Equipment	200.00
		550	Materials	10.00
		A02	Charges (Income)	(350.00)
		D99	Membership	(26,460.00)
		P01	Salary Gross Pay	28,340.00
		P15	National Insurance	480.00
		P16	Pensions	1,670.00
				3,890.00
LP90	Site & Centre Management	130	Training	3,000.00
		160	Insurance Public Liability	1,000.00
		163	Protective Clothing & Uniforms	2,000.00
		200	Furniture	500.00
		203	Other I T Hardware	2,000.00
		205	Network Hardware	500.00
		206	Software	19,700.00
		220	Printing (External)	6,300.00
		225	Stationery	1,200.00
		231	Postage	500.00
		240	Telephone & Mobile Phone Charges	1,000.00
		248	I T Line Rental	500.00
		255	Advertising/Promoting Services	10,055.00
		303	Building Mtce	20,000.00
		379	Fixtures & Fittings	2,370.00
		380	Plant & Equipment Maintenance	33,000.00
		383	Electrical Testing	650.00
		420	Electricity	45,000.00
		421	Gas	10,000.00
		430	N N D R	88,986.84
		432	Water & Sewerage	8,000.00
		440	Building Cleaning	14,000.00
		443	Cleaning Materials	7,500.00
450	Fire & Security	2,000.00		
500	Equipment	4,050.00		
507	Equipment Hire	2,050.00		
511	Equipment Maintenance	5,500.00		
550	Materials	3,000.00		

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		551	Chemicals	1,200.00
		570	Materials For Resale	4,200.00
		702	Cash Collection	2,500.00
		711	Consultants	1,100.00
		730	Licences	13,650.00
		734	Medical Fees	60.00
		763	Waste Disposal	3,000.00
		772	Income Transaction Charges	5,400.00
		774	Washroom Services	976.00
		A02	Charges (Income)	(9,410.00)
		A09	Concession	(32,400.00)
		A21	Room Hire	(6,200.00)
		A27	Advertising	(500.00)
		A33	Sales - Equipment	(10,000.00)
		D74	Pure Spa	(18,500.00)
		P01	Salary Gross Pay	249,472.00
		P03	Overtime	1,550.00
		P15	National Insurance	15,988.00
		P16	Pensions	45,197.00
		P41	Mileage Allowance	1,000.00
		S04	Printing (Internal)	200.00
		Y59	V A T P E Irrecoverable	15,000.00
				577,844.84
			Huntingdon Leisure Centre Total	(80,136.16)
St Ives Leisure Centre				
LQ01	Swimming	130	Training	3,000.00
		P31	Salary - Training Attendance	5,000.00
		500	Equipment	500.00
		524	Sports Equipment	500.00
		550	Materials	250.00
		551	Chemicals	4,000.00
		571	Badges And Certificates	2,500.00
		A02	Charges (Income)	(105,000.00)
		A21	Room Hire	(50,000.00)
		A62	Education/Training	(43,000.00)
		D02	Adult Swimming Courses	(12,000.00)
		D03	Junior Swimming Courses	(147,000.00)
		D64	Fitness Classes	(5,000.00)
		D85	Parties	(5,000.00)
		D99	Membership	(21,131.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P01	Salary Gross Pay	153,895.00
		P15	National Insurance	5,510.00
		P16	Pensions	3,990.00
				(208,986.00)
LQ02	Impressions	130	Training	2,500.00
		206	Software	5,500.00
		500	Equipment	2,500.00
		511	Equipment Maintenance	11,684.00
		570	Materials For Resale	210.00
		730	Licences	400.00
		A02	Charges (Income)	(35,491.05)
		A33	Sales - Equipment	(2,500.00)
		D62	Consultation Appointments	(28,000.00)
		D99	Membership	(624,449.00)
		P01	Salary Gross Pay	129,355.40
		P03	Overtime	1,645.00
		P15	National Insurance	8,057.00
		P16	Pensions	20,371.00
				(508,217.65)
LQ10	Indoor Sports	163	Protective Clothing & Uniforms	1,660.00
		524	Sports Equipment	7,000.00
		550	Materials	500.00
		730	Licences	3,354.00
		A02	Charges (Income)	(62,206.00)
		A13	Course Fee	(16,000.00)
		A21	Room Hire	(48,000.00)
		A22	Equipment Hire	(513.00)
		A62	Education/Training	(55,500.00)
		D52	Childrens Clubs	(12,000.00)
		D64	Fitness Classes	(77,000.00)
		D85	Parties	(22,000.00)
		D99	Membership	(191,212.00)
		P01	Salary Gross Pay	55,716.00
		P15	National Insurance	271.00
		P16	Pensions	1,200.00
				(414,730.00)
LQ16	Ten Pin Bowling	163	Protective Clothing & Uniforms	200.00
		443	Cleaning Materials	100.00
		500	Equipment	500.00
		550	Materials	500.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		730	Licences	75.00
		A21	Room Hire	(100,000.00)
		D85	Parties	(11,500.00)
		P01	Salary Gross Pay	35,000.00
		P15	National Insurance	200.00
				(74,925.00)
LQ20	Hospitality	100	Hired Staff	8,000.00
		130	Training	300.00
		163	Protective Clothing & Uniforms	200.00
		443	Cleaning Materials	1,500.00
		500	Equipment	500.00
		507	Equipment Hire	2,000.00
		550	Materials	9,500.00
		558	Bar Provisions	14,000.00
		559	Catering Materials	37,000.00
		560	Vending Materials	12,000.00
		567	Gas Cylinders (Incl. Bars)	600.00
		572	Confectionery	6,300.00
		710	Catering	13,000.00
		730	Licences	800.00
		744	Entertainments Inc Cable Tv	50,000.00
		758	Stock Control	500.00
		A02	Charges (Income)	(1,845.00)
		A33	Sales - Equipment	(316.00)
		A37	Sales - Bar	(48,000.00)
		A38	Sales - Catering	(151,000.00)
		A39	Sales - Vending	(25,000.00)
		A43	Sales-Confectionery	(12,500.00)
		A82	Functions	(127,500.00)
		P01	Salary Gross Pay	104,982.00
		P15	National Insurance	2,581.00
		P16	Pensions	7,825.00
				(94,573.00)
LQ21	Burgess Hall	100	Hired Staff	6,000.00
		130	Training	1,500.00
		163	Protective Clothing & Uniforms	500.00
		200	Furniture	1,000.00
		443	Cleaning Materials	1,550.00
		500	Equipment	3,000.00
		550	Materials	3,670.00
		558	Bar Provisions	52,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		559	Catering Materials	15,375.00
		567	Gas Cylinders (Incl. Bars)	2,200.00
		572	Confectionery	3,000.00
		710	Catering	8,000.00
		730	Licences	215.00
		758	Stock Control	250.00
		A02	Charges (Income)	(13,508.00)
		A04	Costs Recovered	(1,523.00)
		A06	Commission	(1,025.00)
		A21	Room Hire	(145,000.00)
		A22	Equipment Hire	(2,000.00)
		A37	Sales - Bar	(168,000.00)
		A38	Sales - Catering	(40,000.00)
		A43	Sales-Confectionery	(5,500.00)
		A62	Education/Training	(36,107.00)
		A82	Functions	(7,439.00)
		P01	Salary Gross Pay	149,215.00
		P03	Overtime	4,726.00
		P15	National Insurance	5,662.00
		P16	Pensions	11,864.00
		P41	Mileage Allowance	50.00
				(150,325.00)
LQ36	Creche	443	Cleaning Materials	75.00
		500	Equipment	500.00
		A02	Charges (Income)	(316.00)
		D99	Membership	(27,190.00)
		P01	Salary Gross Pay	32,126.00
		P15	National Insurance	178.00
		P16	Pensions	2,892.00
				8,265.00
LQ90	Site & Centre Management	120	Recruitment - Advertising	500.00
		130	Training	1,000.00
		P31	Salary - Training Attendance	1,000.00
		163	Protective Clothing & Uniforms	300.00
		206	Software	18,500.00
		220	Printing (External)	9,500.00
		225	Stationery	2,563.00
		231	Postage	1,000.00
		240	Telephone & Mobile Phone Charges	2,463.00
		248	I T Line Rental	300.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		255	Advertising/Promoting Services	21,500.00
		303	Building Mtce	96,000.00
		420	Electricity	95,000.00
		421	Gas	62,000.00
		430	N N D R	110,670.00
		432	Water & Sewerage	22,000.00
		440	Building Cleaning	20,000.00
		443	Cleaning Materials	5,000.00
		450	Fire & Security	3,000.00
		500	Equipment	5,000.00
		507	Equipment Hire	2,050.00
		550	Materials	3,800.00
		551	Chemicals	2,000.00
		570	Materials For Resale	2,050.00
		702	Cash Collection	2,822.00
		710	Catering	200.00
		730	Licences	7,500.00
		763	Waste Disposal	6,400.00
		772	Income Transaction Charges	18,000.00
		774	Washroom Services	3,000.00
		A02	Charges (Income)	(14,251.00)
		A09	Concession	(5,400.00)
		A19	Rent - Land	(5,000.00)
		A21	Room Hire	(22,500.00)
		A27	Advertising	(2,050.00)
		A33	Sales - Equipment	(6,500.00)
		D74	Pure Spa	(38,500.00)
		P01	Salary Gross Pay	360,345.00
		P03	Overtime	2,700.00
		P15	National Insurance	22,363.00
		P16	Pensions	60,890.00
		P41	Mileage Allowance	1,300.00
		S04	Printing (Internal)	700.00
		Y59	V A T P E Irrecoverable	24,000.00
				903,215.00
			St Ives Leisure Centre Total	(540,276.65)
Ramsey Leisure Centre				
LR01	Swimming	130	Training	4,000.00
		380	Plant & Equipment Maintenance	7,200.00
		500	Equipment	1,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		511	Equipment Maintenance	500.00
		550	Materials	500.00
		551	Chemicals	2,500.00
		571	Badges And Certificates	500.00
		730	Licences	200.00
		764	Water Sampling	240.00
		A02	Charges (Income)	(40,000.00)
		A21	Room Hire	(3,100.00)
		A62	Education/Training	(14,900.00)
		D02	Adult Swimming Courses	(9,000.00)
		D03	Junior Swimming Courses	(135,000.00)
		D64	Fitness Classes	(3,500.00)
		D85	Parties	(3,400.00)
		D99	Membership	(16,667.00)
		P01	Salary Gross Pay	97,301.00
		P15	National Insurance	3,417.00
		P16	Pensions	2,027.00
				(106,182.00)
LR02	Impressions	130	Training	1,500.00
		206	Software	2,160.00
		220	Printing (External)	450.00
		255	Advertising/Promoting Services	1,550.00
		500	Equipment	2,500.00
		511	Equipment Maintenance	10,000.00
		570	Materials For Resale	200.00
		730	Licences	355.00
		A02	Charges (Income)	(17,000.00)
		A33	Sales - Equipment	(1,500.00)
		D62	Consultation Appointments	(4,500.00)
		D99	Membership	(145,177.00)
		P01	Salary Gross Pay	40,844.00
		P14	Maternity Pay	1,238.00
		P15	National Insurance	3,081.00
		P16	Pensions	9,079.00
				(95,220.00)
LR10	Indoor Sports	500	Equipment	1,400.00
		511	Equipment Maintenance	1,000.00
		524	Sports Equipment	500.00
		550	Materials	300.00
		571	Badges And Certificates	100.00
		720	Instructors/Tutors	500.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		730	Licences	1,000.00
		A02	Charges (Income)	(12,500.00)
		A13	Course Fee	(1,500.00)
		A21	Room Hire	(11,383.00)
		A22	Equipment Hire	(50.00)
		A62	Education/Training	(13,000.00)
		D52	Childrens Clubs	(4,300.00)
		D64	Fitness Classes	(23,000.00)
		D85	Parties	(5,000.00)
		D99	Membership	(52,565.00)
		P01	Salary Gross Pay	27,589.00
		P15	National Insurance	282.00
		P16	Pensions	1,600.00
				(89,027.00)
LR20	Hospitality	560	Vending Materials	6,200.00
		758	Stock Control	100.00
		A39	Sales - Vending	(11,100.00)
				(4,800.00)
LR29	Outdoor Sports	351	Grounds Mtce Contractors	1,200.00
		511	Equipment Maintenance	500.00
		A74	Pitch Hire	(6,500.00)
				(4,800.00)
LR36	Creche	500	Equipment	100.00
		550	Materials	25.00
		730	Licences	120.00
		A02	Charges (Income)	(20.00)
		D99	Membership	(10,640.00)
		P01	Salary Gross Pay	16,373.00
		P15	National Insurance	(17.00)
		P16	Pensions	1,374.00
				7,315.00
LR90	Site & Centre Management	130	Training	2,000.00
		163	Protective Clothing & Uniforms	770.00
		200	Furniture	500.00
		203	Other I T Hardware	1,500.00
		205	Network Hardware	250.00
		206	Software	9,800.00
		220	Printing (External)	4,273.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		225	Stationery	400.00
		231	Postage	200.00
		240	Telephone & Mobile Phone Charges	800.00
		248	I T Line Rental	152.00
		255	Advertising/Promoting Services	4,613.00
		303	Building Mtce	13,000.00
		379	Fixtures & Fittings	656.00
		380	Plant & Equipment Maintenance	1,000.00
		383	Electrical Testing	375.00
		420	Electricity	26,000.00
		421	Gas	16,500.00
		430	N N D R	38,102.00
		432	Water & Sewerage	10,800.00
		440	Building Cleaning	8,000.00
		443	Cleaning Materials	1,000.00
		450	Fire & Security	620.00
		500	Equipment	550.00
		507	Equipment Hire	1,800.00
		511	Equipment Maintenance	3,000.00
		550	Materials	2,600.00
		570	Materials For Resale	2,800.00
		702	Cash Collection	650.00
		711	Consultants	550.00
		730	Licences	5,450.00
		763	Waste Disposal	900.00
		772	Income Transaction Charges	1,783.00
		A02	Charges (Income)	(4,004.00)
		A33	Sales - Equipment	(5,800.00)
		D74	Pure Spa	(900.00)
		P01	Salary Gross Pay	141,939.00
		P03	Overtime	3,142.00
		P15	National Insurance	10,150.00
		P16	Pensions	26,874.00
		P41	Mileage Allowance	300.00
		Y59	V A T P E Irrecoverable	9,000.00
				342,095.00
			Ramsey Leisure Centre Total	49,381.00
Sawtry Leisure Centre				
LS01	Swimming	130	Training	3,716.00
		500	Equipment	1,000.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		507	Equipment Hire	1,800.00
		524	Sports Equipment	500.00
		551	Chemicals	2,000.00
		571	Badges And Certificates	100.00
		A02	Charges (Income)	(38,350.00)
		A62	Education/Training	(21,890.00)
		D02	Adult Swimming Courses	(10,000.00)
		D03	Junior Swimming Courses	(89,250.00)
		D64	Fitness Classes	(1,800.00)
		D85	Parties	(3,605.00)
		D99	Membership	(8,872.00)
		P01	Salary Gross Pay	98,247.00
		P15	National Insurance	1,806.00
				(64,598.00)
LS02	Impressions	130	Training	1,500.00
		206	Software	2,100.00
		220	Printing (External)	450.00
		248	I T Line Rental	200.00
		255	Advertising/Promoting Services	1,550.00
		500	Equipment	3,100.00
		511	Equipment Maintenance	9,328.00
		570	Materials For Resale	205.00
		730	Licences	400.00
		A02	Charges (Income)	(7,350.00)
		D62	Consultation Appointments	(8,000.00)
		D99	Membership	(84,309.00)
		P01	Salary Gross Pay	47,024.00
		P15	National Insurance	2,280.00
		P16	Pensions	3,795.00
				(27,727.00)
LS10	Indoor Sports	500	Equipment	700.00
		524	Sports Equipment	500.00
		550	Materials	500.00
		730	Licences	1,283.00
		A02	Charges (Income)	(11,000.00)
		A13	Course Fee	(8,800.00)
		A21	Room Hire	(6,742.00)
		A22	Equipment Hire	(20.00)
		A62	Education/Training	(28,056.00)
		D52	Childrens Clubs	(5,800.00)
		D64	Fitness Classes	(20,000.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		D85	Parties	(2,200.00)
		D99	Membership	(36,771.00)
		P01	Salary Gross Pay	22,409.00
		P15	National Insurance	298.00
				(93,699.00)
LS20	Hospitality	560	Vending Materials	3,000.00
		758	Stock Control	60.00
		A39	Sales - Vending	(7,500.00)
		A82	Functions	(200.00)
				(4,640.00)
LS29	Outdoor Sports	A62	Education/Training	(6,740.00)
		A74	Pitch Hire	(16,000.00)
				(22,740.00)
LS36	Creche	500	Equipment	200.00
		550	Materials	50.00
		D99	Membership	(11,799.00)
		P01	Salary Gross Pay	14,934.00
		P15	National Insurance	(48.00)
		P16	Pensions	1,403.00
				4,740.00
LS90	Site & Centre Management	130	Training	1,200.00
		163	Protective Clothing & Uniforms	750.00
		200	Furniture	1,000.00
		203	Other I T Hardware	1,204.00
		206	Software	9,870.00
		220	Printing (External)	4,153.50
		225	Stationery	500.00
		231	Postage	700.00
		240	Telephone & Mobile Phone Charges	1,000.00
		248	I T Line Rental	426.00
		255	Advertising/Promoting Services	4,612.50
		303	Building Mtce	18,600.00
		420	Electricity	40,000.00
		421	Gas	18,000.00
		430	N N D R	33,677.00
		432	Water & Sewerage	8,110.00
		440	Building Cleaning	12,900.00
		443	Cleaning Materials	2,400.00
		450	Fire & Security	588.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		500	Equipment	1,200.00
		507	Equipment Hire	1,200.00
		550	Materials	1,710.00
		570	Materials For Resale	1,000.00
		702	Cash Collection	500.00
		723	Enquiries	205.00
		730	Licences	3,879.00
		744	Entertainments Inc Cable Tv	300.00
		763	Waste Disposal	800.00
		772	Income Transaction Charges	1,150.00
		A02	Charges (Income)	(3,820.00)
		A33	Sales - Equipment	(2,500.00)
		P01	Salary Gross Pay	145,216.00
		P03	Overtime	450.00
		P15	National Insurance	10,293.00
		P16	Pensions	22,884.00
		P41	Mileage Allowance	1,500.00
		S04	Printing (Internal)	290.00
		Y59	V A T P E Irrecoverable	11,000.00
				356,948.00
			Sawtry Leisure Centre Total	148,284.00
Sports and Active Lifestyles				
LB41	Active At 50	130	Training	2,650.00
		163	Protective Clothing & Uniforms	75.00
		231	Postage	200.00
		411	Hire Of Rooms	8,300.00
		500	Equipment	200.00
		A13	Course Fee	(30,300.00)
		A31	Sales - Publications	(10.00)
		A32	Sales - Materials	(100.00)
		B10	Contributions (Income)	(2,000.00)
		P41	Mileage Allowance	290.00
		S04	Printing (Internal)	150.00
				(20,545.00)
LB40	Active England	163	Protective Clothing & Uniforms	75.00
		220	Printing (External)	200.00
		240	Telephone & Mobile Phone Charges	60.00
		A04	Costs Recovered	(1,000.00)
		P01	Salary Gross Pay	27,702.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		P15	National Insurance	1,982.00
		P16	Pensions	4,931.00
		P41	Mileage Allowance	500.00
		S04	Printing (Internal)	150.00
				34,600.00
LB47	Dash Sports England	130	Training	1,000.00
		163	Protective Clothing & Uniforms	250.00
		220	Printing (External)	1,825.00
		231	Postage	300.00
		240	Telephone & Mobile Phone Charges	200.00
		255	Advertising/Promoting Services	1,825.00
		411	Hire Of Rooms	6,940.00
		524	Sports Equipment	400.00
		720	Instructors/Tutors	8,880.00
		777	Subcontractors	400.00
		A13	Course Fee	(3,701.00)
		B64	Lottery Grant	(49,380.00)
		P03	Overtime	700.00
		P41	Mileage Allowance	3,000.00
		S07	Mfds - Local Print Scan & Copy	100.00
		W12	Diesel From Stock	789.00
				(26,472.00)
LB33	Exercise Referral	130	Training	200.00
		163	Protective Clothing & Uniforms	250.00
		240	Telephone & Mobile Phone Charges	120.00
		B11	Contributn From County Council	(5,000.00)
		P01	Salary Gross Pay	35,571.00
		P15	National Insurance	2,154.00
		P16	Pensions	4,972.00
		P41	Mileage Allowance	1,000.00
		S04	Printing (Internal)	280.00
		S07	Mfds - Local Print Scan & Copy	100.00
				39,647.00
LB31	Healthy Walks	163	Protective Clothing & Uniforms	75.00
		220	Printing (External)	1,122.00
		231	Postage	350.00
		240	Telephone & Mobile Phone Charges	60.00
		250	Books & Publications	180.00
		411	Hire Of Rooms	100.00

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		500	Equipment	100.00
		607	Vehicle Hire	300.00
		636	Travel Expenses	2,500.00
		710	Catering	250.00
		A04	Costs Recovered	(250.00)
		B11	Contributn From County Council	(15,000.00)
		P03	Overtime	300.00
		P41	Mileage Allowance	250.00
		S04	Printing (Internal)	150.00
				(9,513.00)
LB46	Pedals	500	Equipment	500.00
				500.00
LB32	Phase 4	A04	Costs Recovered	(600.00)
				(600.00)
LB30	S&A Lifestyles Gen Mng'T	163	Protective Clothing & Uniforms	200.00
		225	Stationery	70.00
		231	Postage	100.00
		240	Telephone & Mobile Phone Charges	200.00
		609	Vehicle Licence	225.00
		622	Vehicle Mot	50.00
		625	Vehicle Parts & Fittings	200.00
		P01	Salary Gross Pay	245,615.96
		P03	Overtime	86.00
		P15	National Insurance	17,388.03
		P16	Pensions	43,719.64
		P41	Mileage Allowance	500.00
		S07	Mfds - Local Print Scan & Copy	130.00
		W12	Diesel From Stock	100.00
				308,584.64
LB37	Sports Development	163	Protective Clothing & Uniforms	150.00
		220	Printing (External)	1,000.00
		231	Postage	115.00
		411	Hire Of Rooms	400.00
		500	Equipment	100.00
		524	Sports Equipment	100.00
		720	Instructors/Tutors	3,000.00
		730	Licences	180.00
		A04	Costs Recovered	(1,000.00)

Cost Code	Cost Code Description	Account Code	Account Code Description	2015/16 Budget
		A13	Course Fee	(7,000.00)
		S04	Printing (Internal)	150.00
				(2,805.00)
			Sports and Active Lifestyles Total	323,396.64
Head of Leisure & Health Total Budget for 2015/16				58,032.28

