

Public Protection and Safety Portfolio - Variations – 31 March 2011

1. Community Safety Cr £95k

- a) As agreed by the Portfolio Holder, £50k of the 2009/10 Prevent Grant within Community Safety is being used to offset the overspend on the stray dogs budget shown below.
- b) On 6th April, the Executive agreed to use the 2010/11 Prevent Grant of £138k to fund an extended 3 year mentoring scheme which therefore resulted in an underspend of £30k of the budget for Safer Neighbourhood Development Grants.
- c) Under spend of £4,500 for grant withheld from the Cray Valley Wanderers as the group did not provide responses to financial queries.
- d) There was a saving of £11k within general running expenses as the actual costs of the communication for the 'Enough is Enough' campaign and community notice boards were less than estimated.

2. Mortuary and Coroners Service Dr £7k

Small overspends of £6k on the mortuary costs and £1k for the coroner's service due to higher than average number of post mortems carried out in 2010/11.

3. Public Protection Dr £34k

- a) There is an overspend of £55k for the stray dogs budget which relates to an increase in numbers of dogs and additional length of stay at kennels during the year as previously reported.
- b) Staffing was underspent by £10k due to vacancies that occurred during the year.
- c) The amount of postage costs charged at the end of the year was £11k below budget.
- d) A £7K underspend occurred on the CCTV Contract defaults as a result of a lower level of service provided due to staff turnover and sickness.
- e) There was an overall underachievement of income of £7k mostly due to a deficit in licence fee income as the statutory fee did not increase in 2010/11 and less businesses applied for licenses.

4. Non-controllable budget variations Dr £267k

| | £'000 | £'000 |
|--|-------|------------------------|
| Non-controllable costs | | |
| FRS17 | 327 | |
| Insurance | (2) | |
| Capital Charges | 48 | |
| | <hr/> | 373 |
| Excluded Recharges | | |
| Support Service recharges | (28) | |
| Admin Buildings | (39) | |
| Computer Charges | (28) | |
| Other recharges | (11) | |
| | <hr/> | (106) |
| Total Variation in Non-Controllable Budgets | | <hr/> 267 <hr/> |

FRS17 adjustments Dr £327k

An actuarially assessed adjustment to the employer's pension fund contribution is required to be made under FRS17. This is to reflect the Current Service Cost (the cost of the extra accrual of benefit for active members net of employee contributions, based on assumptions at the start of the year) in our accounts rather than the actual employer contributions. This has resulted in an overall variation of Dr £327k for this portfolio.

Insurances Cr £2k

Insurance recharges are partly based on actual premiums paid in the year and partly on the actual claim payments made. While the premium-based element is known in advance and does not produce significant variations, the claims-based element can vary significantly between years. This has resulted in an overall variation of Cr £2k for this portfolio.

Variation in capital charges, etc Dr £48k.

Various entries relating to capital expenditure and fixed assets are required to be charged to service revenue accounts, although it is important to note that these are all reversed out and are therefore cost-neutral.

These comprise:

- Revenue expenditure funded by capital under statute - capital expenditure on assets over which the Council has no direct control or which does not add value to the Council's fixed asset base is shown as a charge to revenue services. Variations mainly arise due to re-phasing of expenditure between years or as the result of new expenditure / grant funding. This has resulted in an overall variation of Cr £22k for this portfolio.
- Capital grants and contributions – prior to 2010/11, a credit was allocated to revenue services in respect of capital grant income and contributions receivable and matched with fixed assets. Due to a technical accounting change, however, this is now no longer credited to services, but is instead credited to the general "taxation and non-specific grant income" line in the Comprehensive Income and Expenditure Statement. This has resulted in an overall variation of Dr £70k for this portfolio.

Excluded recharges Cr £106k

Variations in cross-departmental recharges are offset by corresponding variations within other portfolio budgets and have no impact on the overall position.