



To Executive Councillor for Environmental and Waste Services  
Report Director of Environment  
by Director of Resources  
Relevant Scrutiny Environment 11 June 2013  
Committee

## **2012/13 Revenue and Capital Outturn, Carry Forwards and Significant Variances**

### **Not a Key Decision**

#### **1. Executive summary**

- 1.1 This report presents a summary of the 2012/13 outturn position (actual income and expenditure) for services within the Environmental and Waste Services portfolio, compared to the final budget for the year. The position for revenue and capital is reported and variances from budgets are highlighted, together with explanations. Requests to carry forward funding arising from certain budget underspends into 2013/14 are identified.
- 1.2 It should be noted that outturn reports being presented in this Committee cycle reflect the reporting structures in place prior to the recent changes in Executive portfolios. In light of those changes (together with the requirement to report outturn on the basis of portfolios in place during 2012/13) members of this committee are asked to consider the proposals to carry forward budgets and make their views known to The Leader, for consideration at Strategy & Resources Scrutiny Committee prior to his recommendations to Council.

#### **2. Recommendations**

Members of the Scrutiny Committee are asked to consider and make known their views on the following proposals:

- a) To carry forward £74,550 of revenue budgets from 2012/13 to 2013/14, as detailed in Appendix C.
- b) To carry forward capital resources to fund rephased net capital spending of £216,000 from 2012/13 into 2013/14, as detailed in Appendix D.

### 3. Background

#### Revenue Outturn

- 3.1 The outturn position for the Environmental and Waste Services portfolio, compared to final revenue budget, is presented in detail in Appendix A.
- 3.2 There is a carry forward request from 2012/13 to 2013/14 for training budgets within the Streets and Opens Spaces service, but shown against the Grounds Maintenance cost centre. This cost centre is fully recharged and so the underspend on the training budget is shown on Appendix A within other cost centres of this and other portfolios.
- 3.3 Appendix B to this report provides explanations of the main variances.
- 3.4 Appendix C sets out the final list of items, for this service portfolio, for which approval is sought to carry forward unspent budget from 2012/13 to the next financial year, 2013/14.
- 3.5 The overall revenue budget outturn position for the Environmental and Waste Services portfolio is set out in the table below:

Environmental and Waste Services <b>2012/13 Revenue Summary</b>	£
Final Budget	8,019,120
Outturn	7,736,029
Variation – (Under)/Overspend for the year	(283,091)
Carry Forward Requests:	74,550
Net Variance	(208,541)

The variance represents 2.6% of the overall portfolio budget for 2012/13

## **Capital Outturn**

- 3.6 Appendix D shows the outturn position for schemes and programmes within the Environmental and Waste Services portfolio, with explanations of variances.
- 3.7 An overall underspend of £261,000 has arisen. £216,000 is due to slippage and rephasing of the capital programmes is required to transfer the budget into 2013/14. £45,000 is in respect of an underspend within the vehicle replacement programme.

## **4. Implications**

- 4.1 The net variance from final budget, after approvals to carry forward £74,550 budget from 2012/13 to the next financial year, 2013/14, would result in a reduced use of General Fund reserves of £208,541.
- 4.2 In relation to anticipated requests to carry forward revenue budgets into 2013/14 the decisions made may have a number of implications. A decision not to approve a carry forward request will impact on officers' ability to deliver the service or scheme in question and this could have staffing, equal opportunities, environmental and/or community safety implications.

## **5. Background papers**

These background papers were used in the preparation of this report:

- Closedown Working Files 2012/13
- Directors Variance Explanations – March 2013
- Capital Monitoring Reports – March 2013
- Budgetary Control Reports to 31 March 2013

## **6. Appendices**

- Appendix A - Revenue Budget 2012/13 - Outturn
- Appendix B - Revenue Budget 2012/13 - Major Variances from Final Revenue Budgets
- Appendix C - Revenue Budget 2012/13 - Carry Forward Requests
- Appendix D - Capital Budget 2012/13 - Outturn

## 7. Inspection of papers

To inspect the background papers or if you have a query on the report please contact:

Authors' Names: Karen Whyatt; Jackie Collinwood  
Authors' Phone Numbers: Telephone: 01223 – 458145; 01223 - 458241;  
Authors' Email: [karen.whyatt@cambridge.gov.uk](mailto:karen.whyatt@cambridge.gov.uk)  
[jackie.collinwood@cambridge.gov.uk](mailto:jackie.collinwood@cambridge.gov.uk)

[O:\accounts\Committee Reports & Papers\Environment Scrutiny\2013 June\Draft \(LAST YEARS TO UPDATE\)\Environmental and Waste Services\Environment \(E & WS\) Final Outturn 2012-13 Report.doc](O:\accounts\Committee Reports & Papers\Environment Scrutiny\2013 June\Draft (LAST YEARS TO UPDATE)\Environmental and Waste Services\Environment (E & WS) Final Outturn 2012-13 Report.doc)

## Environmental &amp; Waste Services Portfolio / Environment Scrutiny Committee

## Revenue Budget - 2012/13 Outturn

Service Grouping	Original Budget £	Final Budget £	Outturn £	Variation - Final Budget & Outturn Increase / (Decrease) £	Carry Forward Requests - see Appendix C £	Net Variance £
<b>Environment - Environmental Services</b>						
Control of Disease	77,000	81,460	88,076	6,616		6,616
Out of Hours	110,380	102,190	98,751	(3,439)		(3,439)
Small Projects	4,200	4,200	2,910	(1,290)		(1,290)
Scientific Team	192,810	240,210	226,760	(13,450)		(13,450)
Food and Occupational Safety	321,050	350,730	342,601	(8,129)		(8,129)
Environmental Protection Enforcement	305,550	123,760	122,866	(894)		(894)
		72,080	67,841	(4,239)		(4,239)
	<b>1,010,990</b>	<b>974,630</b>	<b>949,805</b>	<b>(24,825)</b>	<b>0</b>	<b>(24,825)</b>
<b>Environment - Licensing</b>						
Liquor Licensing	(73,850)	(45,980)	(63,807)	(17,827)		(17,827)
Gambling Act	(13,280)	(9,510)	(6,797)	2,713		2,713
Miscellaneous Licensing	2,870	6,280	9,864	3,584		3,584
Private Hire Vehicles	2,800	0	0	0		0
Taxis	4,440	0	0	0		0
	<b>(77,020)</b>	<b>(49,210)</b>	<b>(60,740)</b>	<b>(11,530)</b>	<b>0</b>	<b>(11,530)</b>
<b>Environment - Streets and Open Spaces</b>						
Rangers	365,810	341,340	343,169	1,829		1,829
Abandoned Vehicles	30,540	24,950	25,166	216		216
Public Realm Enforcement	179,790	177,900	172,939	(4,961)		(4,961)
Control of Dogs	61,540	71,880	66,109	(5,771)		(5,771)
Conveniences	665,320	615,810	608,790	(7,020)		(7,020)
Street Cleansing	1,901,480	1,803,360	1,803,563	203		203
Grounds Maintenance				0	68,000	68,000
	<b>3,204,480</b>	<b>3,035,240</b>	<b>3,019,736</b>	<b>(15,504)</b>	<b>68,000</b>	<b>52,496</b>
<b>Environment - Waste &amp; Recycling</b>						
Green Waste Recycling	583,130	452,190	442,488	(9,702)		(9,702)
Domestic Refuse	852,870	926,080	945,751	19,671		19,671
Trade Refuse	(340,770)	(436,410)	(660,007)	(223,597)		(223,597)
Dry Recycling	468,780	560,600	556,411	(4,189)		(4,189)
College/Bring Bank Recycling	215,020	206,290	204,102	(2,188)		(2,188)
Bin Deliveries	45,610	33,070	44,998	11,928		11,928
Fleet Direct	0	(69,460)	(69,460)	0		0
Recycling Strategy	69,240	(72,980)	(78,686)	(5,706)	6,550	844
Waste Development	167,690	167,540	163,877	(3,663)		(3,663)
	<b>2,061,570</b>	<b>1,766,920</b>	<b>1,549,474</b>	<b>(217,446)</b>	<b>6,550</b>	<b>(210,896)</b>
<b>Environment - Central Support &amp;</b>						
Recharges - Refuse & Environment	1,353,120	1,322,180	1,319,014	(3,166)		(3,166)
Recharges - Streets & Open Spaces	297,330	347,820	347,820	0		0
	<b>1,650,450</b>	<b>1,670,000</b>	<b>1,666,834</b>	<b>(3,166)</b>	<b>0</b>	<b>(3,166)</b>
<b>Environment - Service &amp; Dept</b>						
Refuse & Environment Administration	239,090	0	0	0		0
Refuse & Environment Operational Support	223,650	621,540	610,920	(10,620)		(10,620)
	<b>462,740</b>	<b>621,540</b>	<b>610,920</b>	<b>(10,620)</b>	<b>0</b>	<b>(10,620)</b>
<b>Total Net Budget</b>	<b>8,313,210</b>	<b>8,019,120</b>	<b>7,736,029</b>	<b>(283,091)</b>	<b>74,550</b>	<b>(208,541)</b>

Changes between original and final budgets may be made to reflect:

- portfolio and departmental restructuring
- approved budget carry forwards from the previous financial year
- technical adjustments, including changes to the capital accounting regime
- virements approved under the Council's constitution
- additional external revenue funding not originally budgeted for

and are detailed and approved:

- in the June committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium Term Strategy (MTS))
- in the January committee cycle (as part of the budget setting report)
- and via technical adjustments/virements throughout the year

## Environmental & Waste Services Portfolio / Environment Scrutiny Committee

### Revenue Budget 2012/13 - Major Variances from Final Revenue Budgets

Cost Centre	Reason for Variance	Amount £	Contact
Trade Refuse	<p style="text-align: center;"><b>Environment - Waste &amp; Recycling</b></p> <p>Underspends in relation to waste disposal costs of £50k due to a reduction in waste to landfill, underspend on employee related budgets of £21k and vehicle maintenance and materials budgets of £48k. Overachievement of within income budgets mainly from commingled recycling services at colleges and unpredictable income relating to the sale of bins of £105k.</p>	(223,597)	C Hipwood

## Environmental & Waste Services Portfolio / Environment Scrutiny Committee

### Revenue Budget 2012/13 - Carry Forward Requests

Request to Carry Forward Budgets from 2012/13 into 2013/14

Item		Final Request £	Contact
	<b>Director of Environment</b>		
1	Recycling Strategy - There was a delay in the appointment of the two year fixed post of recycling champion coordinator. Therefore a carry forward of the balance of the budget to 2013/14 is requested.	6,550	J Robertson
2	Grounds Maintenance - Planned training across the Streets and Open Spaces service did not take place in 2012/13. Training will take place in 2013/14 and therefore a carry forward of this budget is requested.	68,000	T Ainley
	<b>Total Carry Forward Requests for Environmental &amp; Waste Services Portfolio / Environment Scrutiny Committee</b>	<b>74,550</b>	

## Environmental and Waste Services Portfolio / Environment Scrutiny Committee

## Capital Budget 2012/13 - Outturn

Capital Ref	Description	Lead Officer	Original Budget £000	Final Budget £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Re-phase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
SC423	Recycling Bins for Flats	J Robertson	0	90	65	(25)	25	0	Further commingled recycling bins to be provided to certain flats next year, although the majority of this work has been completed in 2012-13. This work is included in the Operational Plan for the coming year.
SC511	Route Optimisation Software	C Hipwood	0	2	2	0	0	0	Project Complete
Sc530	Street Cleaning Planning Software	B Carter	15	15	0	(15)	15	0	The section is currently completing a review of Street Cleansing and the outcomes of a review by Improvement East. It is possible that the Contender system will be able to do some of the work that this budget was requested for and it is asked that this budget is carried over to 2013-14 when the review is completed.
SC531	In Cab Technology for Trade Waste Service	M Parsons	16	16	5	(11)	11	0	The pilot project has been extended until 31/5/2013 due to hardware reliability issues. The retention balance is payable on completion. Phase 2 will follow once the pilot project has been signed off.
<b>Total Projects</b>			<b>31</b>	<b>123</b>	<b>72</b>	<b>(51)</b>	<b>51</b>	<b>0</b>	
PR016	Public Conveniences	B Carter	450	21	21	0	0	0	
PR017	Vehicle Replacement Programme	D Cox	540	672	461	(211)	166	(45)	The variance is due to two vehicles being placed on hold waiting for the decision whether or not to replace. The vehicles are on back order with the factory. This amounts to £166K. The balance of £50k is not required.
PR028	Litter Bin Replacement Programme	B Carter	125	125	112	(13)	13	0	Phase 1 was completed at 31st March 2013.
PR035	Waste & Recycling Bins - New Developments (S106)	J Robertson	0	3	17	14	(14)	0	The spend in the current year was greater than expected. Profiling dependent on new properties being occupied.
<b>Total Programmes</b>			<b>1,115</b>	<b>821</b>	<b>611</b>	<b>(210)</b>	<b>165</b>	<b>(45)</b>	



## Environmental and Waste Services Portfolio / Environment Scrutiny Committee

### Capital Budget 2012/13 - Outturn

Capital Ref	Description	Lead Officer	Original Budget £000	Final Budget £000	Outturn £000	Variance - Outturn compared to Final Budget £000	Re-phase Spend £000	Over / (Under) Spend £000	Variance Explanation / Comments
<b>Total for Environmental and Waste Services Portfolio</b>			1,146	944	683	(261)	216	(45)	

Changes between original and final budgets may be made to reflect:

- rephased capital spend from the previous financial year
- rephased capital spend into future financial periods
- approval of new capital programmes and projects

and are detailed and approved:

- in the June committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium Term Strategy (MTS))
- in the January committee cycle (as part of the budget setting report)