

**RESOURCES PORTFOLIO**

**DEPARTMENT OF RESOURCES**

**Business Unit: Legal & Democratic Services**

2006/07 Actual	2007/08 Original Estimate	2007/08 Revised Estimate	Cost Centre	2008/09 Original Estimate	2009/10 Projection	2010/11 Projection
£	£	£		£	£	£
			<b>Central Services:</b>			
			<b>Corporate &amp; Democratic Core :</b>			
			<b>Democratic Representation &amp; Management</b>			
127,894	135,810	122,140	Mayoralty	127,990	130,710	133,390
518,970	583,170	583,220	DRM Cost of Democracy	597,080	609,940	623,100
333,139	354,190	347,620	DRM Democratic Support	371,230	380,160	389,290
771,565	793,990	797,240	Other Officers	804,290	824,420	845,030
			<b>Central Services to the Public</b>			
-314,086	-204,570	-118,250	Legal Services	-138,380	-134,520	-126,710
177,418	153,450	147,540	Electoral Registration	156,340	159,560	162,840
121,272	112,740	140,540	Elections / Other Elections	122,620	124,030	125,480
-7,174	0	-53,410	Appropriation to/from(-) Reserves	0	0	0
<b>1,728,999</b>	<b>1,928,780</b>	<b>1,966,640</b>	<b>GF Net Expenditure</b>	<b>2,041,170</b>	<b>2,094,300</b>	<b>2,152,420</b>
			<b>Subjective Analysis</b>			
483,560	511,230	501,350	Employees	509,190	521,730	534,480 (1)
5,538	6,500	6,500	Premises	6,500	6,500	6,500
673,742	630,840	686,800	Supplies & Services	642,730	649,280	659,840
20,024	25,950	27,400	Transport	24,430	24,430	24,430
-7,174	0	-53,410	Appropriation to/from(-) Reserves	0	0	0
<b>1,175,691</b>	<b>1,174,520</b>	<b>1,168,640</b>	<b>Total Controllable Expenditure</b>	<b>1,182,850</b>	<b>1,201,940</b>	<b>1,225,250</b>
891,695	996,730	996,040	Employees	1,017,980	1,043,470	1,069,580
68,798	70,740	70,740	Premises	71,260	73,040	74,860
71,401	86,870	85,080	Supplies & Services	113,400	116,240	119,140
231,476	257,000	251,820	Support Services	252,910	259,570	266,360
0	0	0	Transport	2,320	2,380	2,440
9,947	8,590	10,630	Capital Charges	9,690	9,690	9,690
<b>1,273,317</b>	<b>1,419,930</b>	<b>1,414,310</b>	<b>Total Additional Expenditure</b>	<b>1,467,560</b>	<b>1,504,390</b>	<b>1,542,070</b>
<b>2,449,008</b>	<b>2,594,450</b>	<b>2,582,950</b>	<b>Total Expenditure</b>	<b>2,650,410</b>	<b>2,706,330</b>	<b>2,767,320</b>
			<b>Less Income</b>			
638,523	577,010	516,200	Sales Fees & Charges	504,470	504,640	504,830
81,486	88,660	100,110	Internal Recharges	104,770	107,390	110,070
0	0	0	Other Income	0	0	0
<b>1,728,999</b>	<b>1,928,780</b>	<b>1,966,640</b>	<b>Net Expenditure</b>	<b>2,041,170</b>	<b>2,094,300</b>	<b>2,152,420</b>

**(1) Full Time Equivalent**

The employees cost relates to the following number of full time equivalent employees:

OE 2007/8 16.20 RE 2007/8 16.20 OE 2008/9 16.20

**RESOURCES PORTFOLIO**  
**LEGAL & DEMOCRATIC SERVICES**

**Major Variances between 2007/08 Original & Revised Estimates**

	£	
Revised Estimate 2007/08	1,966,640	
Original Estimate 2007/08	1,928,780	
Increase/Decrease(-) in Net Expenditure	37,860	
<b>Explained by:</b>	<b>£'000</b>	<b>£'000</b>
<b><u>Controllable Expenditure</u></b>		
Employees Costs:-		
Mayors chauffeur post deleted offset by inc overtime paid to cover vacancy	-14	
1 Honarium Borough Administrator re Craven	3	
Other	1	
		-10
Supplies & Services:-		
2 Equipment new land charges system (Reserves)	29	
Canvassers (Electoral Registration)	30	
Electoral reg fees reduction to cover Canvassers costs above	-20	
Other fees (Elections) to cover canvassers above	-8	
3 District Election fees (Reserves)	25	
		56
Transport:		
1 Car allowances (Monitoring Officer Craven)		1
Appropriations to / from Reserves:-		
2 Land charges equipment	-29	
3 District Election fees	-25	
		-54
		-7
<b><u>External Income</u></b>		
DRM democratic support misc income		
1 Inc from Craven re monitoring officer (honarium in salaries est)	-4	
Reduced land charges income	65	
		61
<b><u>Additional Expenditure</u></b>		
Access to Services		
Other variations	-9	
		4
		-5
<b><u>Internal Income</u></b>		
Incorrect figure used OE 07/8 re Electoral Registration		
		-11
		38

Note: numbered items are linked

RESOURCES PORTFOLIO

LEGAL & DEMOCRATIC SERVICES

Major Variances between 2007/08 and 2008/09 Original Estimates

	£	
Original Estimate 2008/09	2,041,170	
Original Estimate 2007/08	<u>1,928,780</u>	
Increase/Decrease(-) in Net Expenditure	<u>112,390</u>	
<b>Explained by:</b>	<b>£'000</b>	<b>£'000</b>
<b><u>Controllable Expenditure</u></b>		
Employees Costs:-		
Pay award 2.5%	12	
Mayors chauffeur post deleted offset by inc overtime paid to cover vacancy	<u>-14</u>	cash saving
		-2
Supplies & Services:-		
Canvassers (Electoral Registration)	31	
Electoral reg fees reduction to cover Canvassers costs above	-20	
Other fees (Elections) to cover canvassers above	-8	
Enhanced members basic allowance	14	
Members special responsibility allowance	-2	
Land Charges maint cost for new system now in ITD budget	-4	
Other	<u>1</u>	
		12
Transport:-		
1 CTO charges moved to additional expenditure		<u>-2</u>
		8
<b><u>External Income</u></b>		
Reduced land charges income		72
<b><u>Additional Expenditure</u></b>		
Employees:-		
Other direct salaries:		
DRM other officers - Planning Dev services	7	
District elections - incorrect estimate OE 07/8	10	
Mayoralty	<u>4</u>	
		21
Support Services:-		
Computer SLA (increase due to AtS costs included)	26	
Access to Services	-19	
CSU	10	
DR business support	4	
Other variations	<u>4</u>	
		25
Transport:-		
1 CTO charges moved from controllable expenditure		<u>2</u>
		48
<b><u>Internal Income</u></b>		
Incorrect figure used OE 07/8 re Electoral Registration		-11
Increase in additional expenditure (ITD)		<u>-5</u>
		<u>112</u>

Note: numbered items are linked

**RESOURCES PORTFOLIO**  
**DEPARTMENT OF RESOURCES**  
**RECHARGEABLE ACCOUNTS**

**Business Unit: Legal & Democratic Services**

2007/08 Original Estimate	2007/08 Revised Estimate	Cost Centre	2008/09 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		<b>Service Management &amp; Support Services</b>			
96,070	89,830	Print Unit	98,860	0	98,860
101,750	105,340	Town Hall Keepers	110,810	3,030	107,780
663,100	690,730	Legal Support	711,580	23,400	688,180
56,350	68,290	Debt Recovery	96,060	12,480	83,580
770,290	785,700	Customer Services Unit	863,420	3,640	859,780
-1,687,560	-1,739,890	<b>Recharges to Services</b>		1,838,180	-1,838,180
0	0	<b>Net Expenditure</b>	1,880,730	1,880,730	0
		<b>Subjective Analysis</b>			
945,920	973,010	Employees	1,014,450	(1)	
0	0	Premises	0		
401,140	421,830	Supplies & Services	403,830		
4,120	4,120	Transport	4,620		
1,351,180	1,398,960	<b>Total Controllable Expenditure</b>	1,422,900		
44,510	51,210	Employees	48,800		
130,380	145,750	Supplies & Services	209,590		
195,470	177,560	Support Services	192,120		
6,930	7,320	Capital Charges	7,320		
377,290	381,840	<b>Total Additional Expenditure</b>	457,830		
1,728,470	1,780,800	<b>Total Expenditure</b>	1,880,730		
		<b>Less Income</b>			
2,910	2,910	Sales Fees & Charges	3,030		
1,687,560	1,739,890	Internal Recharges	1,838,180		
38,000	38,000	Other Income	39,520		
0	0	<b>Net Expenditure</b>	0		

**(1) Full Time Equivalents**

The employees cost relates to the following number of full time equivalent employees:  
 OE 2007/8 29.32 RE 2007/8 31.38 OE 2008/9 30.52

RESOURCES PORTFOLIO

LEGAL & DEMOCRATIC SERVICES RECHARGEABLE ACCOUNTS

Major Variances between 2007/08 Revised and Original Estimates

	£	
Revised Estimate 2007/08	1,739,890	
Original Estimate 2007/08	1,687,560	
Increase in Net Expenditure	<u>52,330</u>	
<b>Explained by:</b>	<b>£'000</b>	<b>£'000</b>
<b><u>Controllable Expenditure</u></b>		
Employees Costs:-		
Debt recovery temp post (S01 29) for 1year 1/12/07 (Elect Reserve)	10	
CSU:		
CS advisor new temp post 1/6/07 (hrs inc to 37 /scp inc from 1/10/07) (Reserv)	14	
CS advisor temp honorarium & inc hrs fr 18.5-32 from 1/10/07 (Reserves)	4	
Customer services advisor post ceased	-6	
Other incl vacancy provision & scp increases	<u>5</u>	27
Supplies & Services:-		
Equipment Legal support IKEN system (Reserve)	5	
Saving on rental costs photocopiers (print unit)	-6	
Legal expenditure against NYCC Unitary Bid (Reserves)	25	
Saving on telephone calls CSU	<u>-3</u>	21
		<u>48</u>
<b><u>Additional Expenditure</u></b>		
Employees :-		
Other direct salaries:		
Increased debt recovery charge to legal support		7
Support Services:-		
Computer SLA (increase due to AtS costs included )	15	
Access to Services	-16	
Other	<u>-2</u>	-3
		<u>4</u>
		<u>52</u>

Note: numbered items are linked

RESOURCES PORTFOLIO

LEGAL & DEMOCRATIC SERVICES RECHARGEABLE ACCOUNTS

Major Variances between 2007/08 and 2008/09 Original Estimates

	£	
Original Estimate 2008/09	1,838,180	
Original Estimate 2007/08	1,687,560	
Increase in Net Expenditure	<u>150,620</u>	
<b>Explained by:</b>	<b>£'000</b>	<b>£'000</b>
<b><u>Controllable Expenditure</u></b>		
Employees Costs:-		
Pay award 2.5%	21	
Debt recovery temp post (S01 29) for 1year 1/12/07 (Elect Reserve)	21	
CSU:		
CS advisor new temp post 1/6/07 (hrs inc to 37 /scp inc from 1/10/07) (Reserv)	20	
CS advisor temp honorarium & inc hrs fr 18.5-32 from 1/10/07 (Reserves)	5	
Customer services advisor post ceased	-15	
New CS advisor post filled from above after gap in recruitment	12	
Other incl vacancy provision & scp increases	<u>5</u>	
		69
Supplies & Services:-		
Other small increases		<u>3</u>
		72
<b><u>External Income</u></b>		
Other small increases - recovered court / legal costs		-2
<b><u>Additional Expenditure</u></b>		
Employees :-		
Other direct salaries:		
Increased debt recovery charge to legal support		4
Support Services:-		
Computer SLA (increase due to AtS costs included )	79	
Access to Services	-16	
DR Business support	8	
CSU SLA	<u>6</u>	
		<u>77</u>
		81
		<u>151</u>

Note: numbered items are linked

**RESERVE NAME:** Election Reserve **LEDGER CODE:** E36 9R38

**RESERVE TYPE:** Earmarked

(eg Business Unit/DSO/Earmarked/AMRA)

**PURPOSE OF RESERVE:**

To provide for the cost of District Elections, which are held three years out of four

**HOW/WHEN RESERVE CAN BE USED:**

Any shortfall in the budget for District/Parish elections is drawn down from the Reserve at year end. Every fourth year, when no District Election takes place, budget savings are credited to the Reserve.

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

Accountancy ensures that the contributions are transferred to/from the reserve each year.

**REVIEW PROCEDURE/TIMING:**

Annually by relevant departmental officer at Final Accounts

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
or Accountancy Manager ( AMRA )

Other information:( if any)

	£	
<b>BALANCE 19/12/07</b>	211,211.71	
Approp to/from Reserves 2007/8	-35,060.00	1
<b>ESTIMATED BALANCE 31/3/08</b>	176,151.71	
Approp to/from Reserves 2008/9	-21,110.00	2
<b>ESTIMATED BALANCE 31/3/09</b>	155,041.71	

1. made up of -		
cost of May election	-24,910.00	
Temp cover sickness Debt Rec	-10,150.00	
2. made up of -		
Temp cover sickness Debt Rec	-21,110.00	

**RESERVE NAME:** Counsels Fees Reserve **LEDGER CODE:** E73 9R38

**RESERVE TYPE:** Earmarked

(eg Business Unit/DSO/Earmarked/AMRA)

**BALANCE 31/3/08:** 143,874.90

**PURPOSE OF RESERVE:**

To provide a fund to meet the cost of Counsel's fees where these are unable to be met from the annual budget provision.

The Council can be required to give evidence at major public inquiries where representation by leading counsel is necessary, and this is not predictable from year to year.

**HOW/WHEN RESERVE CAN BE USED:**

Expenditure on Counsel's fees in excess of the annual budget is drawn down at year end from the reserve.

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

Accountancy ensures that contributions are transferred to/from the reserve each year.

**REVIEW PROCEDURE/TIMING:**

Annually by relevant departmental officer at Final Accounts

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
or Accountancy Manager ( AMRA )

Other information:( if any)

<b>BALANCE 19/12/07</b>	£	143,874.90	
Approp to/from Reserves 2007/8		-25,000.00	Legal exp against Unitary bid
<b>ESTIMATED BALANCE 31/3/08</b>		<b>118,874.90</b>	

**RESERVE NAME:** Members Budget **LEDGER CODE:** E95 9R38

**RESERVE TYPE:** Earmarked

(eg Business Unit/DSO/Earmarked/AMRA)

**BALANCE 31/3/08:** 4,848.10

**PURPOSE OF RESERVE:**

£2,000 was allocated to each of the 54 councillors to spend for the benefit of their wards.  
The scheme officially ended on the 31/3/2004, however it was allowed to continue to allow all committed schemes to be finalised.  
All unspent balances have now been transferred to the general fund, leaving £4848.10 to honour the outstanding schemes.

**HOW/WHEN RESERVE CAN BE USED:**

When Councillors have schemes approved by DOA or Cabinet, Members Services arrange for payments to be made. When expenditure has been incurred within the appropriate revenue account, reimbursements are made from this reserve

**PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:**

The scheme is now finished.

**REVIEW PROCEDURE/TIMING:**

Annually by relevant departmental officer at Final Accounts

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
or Accountancy Manager ( AMRA )

Other information:( if any)

<b>BALANCE 19/12/07</b>	£ 4,848.40
Approp to/from Reserves 2007/8	0.00
<b>ESTIMATED BALANCE 31/3/08</b>	<b>4,848.40</b>