

Dunstable Town Council  
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David Ashlee Town Clerk and Chief Executive

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Rosemary O'Sullivan (01582 891415)  
Or Lisa Scheder (01582 891403)

Your Ref.  
Our Ref. RGS

Date: 15 February 2017

Dear Councillor

Could you please note that a meeting of the Accounts Sub-Committee will be held in the **Council Chamber**, Grove House, High Street North, Dunstable on **Wednesday 22 February 2017 at 5.30 pm**

#### AGENDA

1. Apologies for Absence
2. Minutes from meeting of 18 January 2017 for information – see page 1.
3. Internal Audit Report 2016-17 (Second Interim Update) – see page 3.
4. To approve payment of accounts for the period 18 January to 21 February 2017 (a schedule of accounts will be available at the meeting).
5. To verify the bank reconciliations for all accounts as at 31 January 2017 (documentation will be available at the meeting).
4. Income and Expenditure report at 31 January 2017 – see page 11.

Yours faithfully

R G O'Sullivan  
Head of Finance and Support Services

To: Members of Accounts Sub-Committee  
Councillors John Kane (Chairman), Sid Abbott (Vice-Chairman), Jessica Castle and Liz Jones and other Members of the Council for information.

**DUNSTABLE TOWN COUNCIL**

**MINUTES OF ACCOUNTS SUB-COMMITTEE**

**HELD AT GROVE HOUSE, 76 HIGH STREET NORTH, DUNSTABLE**

**ON WEDNESDAY 18 JANUARY 2017**

Present: Councillors Sid Abbott (Vice-Chairman) (in the Chair), Liz Jones and Andy Whayman with Rosemary O'Sullivan (Head of Finance and Support Services)

Apologies for Absence: Councillors John Kane (Chairman) (for whom Councillor Whayman substituted) and Jessica Castle

**1. APOLOGIES**

In giving apologies on behalf of Councillor Castle, Members advised that her apologies had been extended for meetings of this Sub-Committee meeting for the remainder of the Municipal year and a named substitute was therefore required for meetings up to and including April 2017.

**2. PAYMENT OF ACCOUNTS**

The Head of Finance and Support Services presented the supporting documentation for consideration in approving the payment of accounts, including the detailed Purchase Ledger Daybook of invoices received in the relevant period, the detailed schedule of Purchase Ledger Cheque, Direct Debit and BACS payments, a spreadsheet reconciling invoices received as per the Purchase Ledger and payments made against them.

Detail of all payroll costs for the previous month, including net salaries paid directly by BACS and payments to HMRC, Bedfordshire Pension Fund and Unions were included with a separate audit trail.

The Head of Finance and Support Services provided further detailed information in regard to particular invoices queried by the Sub-Committee.

- RESOLVED:**
- i) that the schedule of accounts for the period 21 December 2016 to 17 January 2017 be approved for payment (see Appendix 1)
  - ii) that Councillors' action in authorising prior payments by BACS and Bankline as detailed on the schedule be confirmed
  - iii) that cheque number 26196 be confirmed as cancelled.

**2. BANK RECONCILIATIONS**

In accordance with Financial Regulations, the Sub-Committee verified the bank reconciliations for all accounts as at 31 December 2016 and the Chairman signed the bank statements accordingly.

**3. INCOME AND EXPENDITURE**

The Sub-Committee received the detailed Income and Expenditure report as at 31 December 2016 which had formed the basis for the Financial Monitoring Report to be considered at the meeting of Finance and General Purposes Committee on 23 January 2017. Members noted variances against budget for the period and the explanations therefor.

**4. BANK MANDATE**

Members signed the necessary amendment form to remove former councillors Harnett and Le-Surf as signatories from the Council's bank mandate.

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# **Dunstable Town Council**

*Internal Audit Report 2016-17: Interim update*

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*Adrian Shepherd - Roberts*

*For Auditing Solutions Ltd*

## **Background**

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Dunstable Town Council since 2009.

This report sets out the work undertaken in relation to the 2016-17 financial year, during our visits on 3<sup>rd</sup> November 2016 and 9<sup>th</sup> and 10<sup>th</sup> February 2017, together with the matters arising and recommendations for action, where appropriate.

## **Internal Audit Approach**

In undertaking our review for the year to date, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

## **Overall Conclusion**

We are pleased to conclude that, in the areas examined to date, the Council continues to have effective systems in place that should help ensure that the detailed annual Statement of Accounts and Annual Return detail, as prepared by an external contractor, are free from material misstatement.

## Detailed Report

### Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To that end, we have: -

- Ensured that the financial ledger remains in balance at the present date;
- Ensured that the closing balances reported in the Statement of Accounts and certified Annual Return for 2015-16 have been correctly rolled forward as opening Omega balances for the current year;
- Checked to ensure that a comprehensive, meaningful and appropriate nominal coding schedule, together with cost centres remains in place;
- Checked and agreed transactions in the Council's main Current and Reserve account cashbooks to the relevant NatWest bank account statements for April, September and December 2016; and
- Checked detail on all active bank account reconciliations as at 30<sup>th</sup> April, 30<sup>th</sup> September and 31<sup>st</sup> December 2016 to ensure that no long-standing uncleared cheques or other anomalous entries exist and we can confirm that no such items have been identified.

#### *Conclusions*

*We are pleased to report that no significant issues have been identified in this area of our review. We will undertake further work in this area at future visits, to ensure the accurate disclosure of year-end balances in the detailed Statement of Accounts and Annual Return.*

### Review of Corporate Governance

Our objective is to ensure that the Council has robust corporate governance documentation and processes in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. We have: -

- Continued our review of the minutes of the Full Council and all Standing Committee meetings (with the exception of the Planning Sub Committee) to the present date to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist, also that no legal issues are in existence whereby the Council may either be considering or have taken decisions that might result in ultra vires expenditure being incurred; and
- Noted that the Council's extant Financial Regulations and Standing Orders were reviewed in June 2016 by Finance and General Purposes Committee.

#### *Conclusions*

*We are pleased to report that no issues have been identified in this area warranting further comment.*

## Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- An official order has been raised for all purchases and service delivery where one would be expected;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have continued our review of expenditure selecting a total sample of 31 payments including those individually in excess of £5,000 plus a more random selection of each 60<sup>th</sup> cashbook transaction, irrespective of value, for the year to 31<sup>st</sup> December 2016 for compliance with the above criteria which totals £485,819 and equates to 32%

### *Conclusions*

*No issues warranting formal recommendation have been identified from testing completed in this area, with all appropriate criteria duly met. We will undertake further work at our final visit.*

## Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition. We note that: -

- Full Council reviewed and adopted its Corporate Governance Arrangements in June 2016, including those relating to Financial Risk Control; and
- The Council's primary insurance cover continues to be provided by Zurich and we have examined the schedule for the current year (to 31<sup>st</sup> March 2017) to ensure that appropriate cover is in place. Both Employer's and Public Liability stand at £10 million, Fidelity Guarantee cover at £2.5 million with Loss of Revenue / Business Interruption cover also in place at £285,000, all of which we consider adequately meets the needs of the Council at present.

### *Conclusions*

*No matters have been identified in this area at present warranting formal comment or recommendation. We will undertake further work at our final visit.*

## **Budgetary Control and Reserves**

In this area of review, we are seeking to confirm that the Council has determined its annual budget based on sound assumptions of intended spending, that sufficient funds are available to meet future spending plans and that members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund.

We have noted that full consideration of the budget and precept for 2017-18 took place at the meeting of Finance and General Purposes Committee on 23 January 2017, with recommendations being made to full Council on 6 February 2017 for the precept to be adopted at £2,178,736.

We have also examined the December 2016 budget outturn report generated by Omega, reviewing its content and identifying appropriate explanations for any significant variances existing by reference to the detailed Omega transaction reports.

We are also pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

### *Conclusion*

*No issues arise in this area warranting formal comment.*

## **Review of Income**

The Council continues to receive income from a wide variety of sources including the Allotments, Cemetery, Creasey Park, Market, Priory House, Day Centre and Bank and deposit interest, etc.

In this area of our review process, we aim to ensure that all income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale; also that it is banked promptly in accordance with the Council's Financial Regulations. We have: -

- Reviewed the fees and charges in accordance with the requirements of the approved Financial Regulations and noted that they have also been reviewed for 2017-2018;
- Visited the Cemetery's administration office and undertaken detailed work on the burials records. We are pleased to note the introduction of a comprehensive BACAS software system which is a recognised cemetery records and mapping management package. We have reviewed the records selecting a sample of entries in the burial



records (between late October and early November 2016) to ensure that each activity had been charged in accord with the published scales of fees and charges, that sales invoices and cashbook receipts had been entered into the relevant Omega nominal ledger income accounts and that, where applicable, there had been no undue delay in settlement of fee accounts by Funeral Directors. We are pleased to record that no issues arise in this area; and

- Visited the Creasey Park facility which utilises the RBS bookings software. We have tested a sample week's detailed "takings" and cashing up processes arising from the facility's bar and catering operations verifying the pre-programmed tills' Z readings to the daily control sheets (noting that these were independently checked by duty management) and subsequently the weekly summaries to the physical banking records and the Omega income posting, also ensuring that VAT was being identified separately where applicable. We have also checked the physical cash holdings and cash floats, including the Petty Cash and can confirm that they were correct at the time of our review.

We have noted that the Sales Ledger, as at the 31<sup>st</sup> December 2016 has no significant or long-standing debts in existence. We have also reviewed the fees and charges for certain areas in accordance with the requirements of the approved Financial Regulations.

### **Conclusions**

*We are pleased to report that no significant issues have been identified in this area of our review. We will undertake work in this area at future visits, to ensure the accurate disclosure of year-end balances in the detailed Statement of Accounts and Annual Return.*

### **Petty Cash Account**

We are required, as part of the internal audit certification process on the Council's Annual Return to consider and comment upon the controls in place over the operation of petty cash accounts at the Council. Our aim in this area is therefore to ensure that appropriate controls are in place; that expenditure incurred is adequately supported by trade invoices or till receipts; that the expenditure is appropriate for the Council's requirements; that VAT has been separately identified for periodic recovery and that cheque reimbursements from the main cashbooks are properly recorded.

Petty cash accounts are operated at a number of locations: consequently, we have examined the procedures in place for the main petty cash account holding at Grove House, which is effectively operated on an Imprest basis with a float of £150. We have examined the relevant records comprising a hand written daily ledger with a separate cashbook in the accounting software. Our test sample covered transactions for the period from 1st October to 31<sup>st</sup> December 2016 and are pleased to report that all were appropriately supported by a trade invoice or till receipt. We have also verified the physical cash holding with no issues arising.

As noted above, we have, in conjunction with our review of the activities at Creasey Park, checked and agreed the cash floats held in relation to the café and bar.

We have also undertaken a sample check of Credit Card payments and processes, examining the relevant statements and subsequent repayments by direct debit

## ***Conclusions***

***We are pleased to report that no significant issues have been identified in this area of our review.***

## **Salaries and Wages**

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further revised from 1<sup>st</sup> April 2015 in relation to employee percentage bandings.

To meet that objective, we have examined the payroll procedures in place and the computations undertaken for the payments to staff in 2016-17 by reference to the September 2016 payroll documentation produced by the Council's bureau provider (Payroll Options Ltd in Milton Keynes). We have, at this visit, completed our review to include coverage in the following areas:

- Ensuring that the Council had applied the approved employee pay rates for the financial year:
- Checking to ensure that appropriate PAYE tax codes are being applied in 2016-17, following the government's budgetary changes effective from April 2015 and that tax is being deducted appropriately for a sample of employees;
- Checking to ensure that the correct national insurance deduction tables were being utilised dependent on whether the employee contributes to the pension scheme or not, similarly examining and agreeing detail of the employee's NI deduction; and
- Ensured that Tax and NIC deductions in respect of employer's contributions have been calculated appropriately and been paid over to HMRC in an accurate and timely manner.

## ***Conclusions***

***We are pleased to record that no issues arise in this area warranting formal comment or recommendation.***

## **Investments and Loans**

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place and that the Council is obtaining the best rate of return on any such investments made and that interest earned is brought to account correctly and appropriately in the accounting records.

- As indicated in the first section of this report, we have reviewed and agreed detail of transactions on all accounts holding surplus funds for the year to date;

- We have examined the bank statements of Reserve account for the year to date, together with the CCLA Public Sector Deposit Fund; and
- We have checked and agreed the two half-yearly PWLB loan instalment repayments made in 2016 to the PWLB third party “notification / demand” notice as part of our above expenditure review.

### ***Conclusions***

***We are pleased to record that no issues arise in this area currently: we shall continue to monitor transactions on accounts holding the Council’s “surplus” cash funds and also ensure the accurate disclosure of the year-end balance and residual loan liability due to PWLB as at 31<sup>st</sup> March 2017.***

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b><u>FINANCE AND GENERAL PURPOSES</u></b>							
<u>100</u>	<u>F&amp;SS STAFF COSTS</u>						
4000	Salaries	141,872	164,744	22,872		22,872	86.1 %
4001	Salaries	80,613	100,444	19,831		19,831	80.3 %
	F&SS STAFF COSTS :- Expenditure	<b>222,485</b>	<b>265,188</b>	<b>42,703</b>	<b>0</b>	<b>42,703</b>	<b>83.9 %</b>
	<b>Net Expenditure over Income</b>	<b>222,485</b>	<b>265,188</b>	<b>42,703</b>			
<u>101</u>	<u>CENTRAL SERVICES</u>						
4007	Training	8,441	15,000	6,559		6,559	56.3 %
4010	Misc Staff Costs	2,709	3,000	291		291	90.3 %
4021	Telephone	5,178	6,480	1,302		1,302	79.9 %
4022	Postage	3,008	4,100	1,092		1,092	73.4 %
4023	Stationery	2,619	5,000	2,381		2,381	52.4 %
4025	Subscriptions/Publications	2,116	3,500	1,384		1,384	60.5 %
4037	Maintenance Contracts - Eqpt	9,364	5,870	-3,494		-3,494	159.5 %
4039	Equipment Hire	5,748	8,200	2,452		2,452	70.1 %
4058	Professional Services	22,692	28,000	5,308		5,308	81.0 %
	CENTRAL SERVICES :- Expenditure	<b>61,874</b>	<b>79,150</b>	<b>17,276</b>	<b>0</b>	<b>17,276</b>	<b>78.2 %</b>
1091	INC - Miscellaneous	37	0	37			0.0 %
1099	INC - Recharges etc	673	1,000	-327			67.3 %
	CENTRAL SERVICES :- Income	<b>710</b>	<b>1,000</b>	<b>-290</b>			<b>71.0 %</b>
	<b>Net Expenditure over Income</b>	<b>61,164</b>	<b>78,150</b>	<b>16,986</b>			
<u>102</u>	<u>GROVE HOUSE</u>						
4001	Salaries	6,927	8,316	1,389		1,389	83.3 %
4011	Rates	15,532	20,046	4,515		4,515	77.5 %
4012	Water	328	1,500	1,172		1,172	21.9 %
4014	Electricity	1,907	7,000	5,093		5,093	27.2 %
4015	Gas	3,486	5,000	1,514		1,514	69.7 %
4016	Cleaning	8,889	10,190	1,301		1,301	87.2 %
4017	Waste Disposal/Skip Hire	683	750	67		67	91.1 %
4021	Telephone	359	550	191		191	65.3 %
4027	Licences etc	146	0	-146		-146	0.0 %
4036	Maintenance Contracts	1,264	1,000	-264		-264	126.4 %
4038	Repairs & Maintenance	901	9,500	8,599		8,599	9.5 %
4040	Equipment/Tools Purchase	6,451	5,000	-1,451		-1,451	129.0 %
	GROVE HOUSE :- Expenditure	<b>46,872</b>	<b>68,852</b>	<b>21,980</b>	<b>0</b>	<b>21,980</b>	<b>68.1 %</b>

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1001	INC - Lettings/Facility Hire	1,535	500	1,035			307.1 %
1002	INC - Rent Receivable	10,638	15,644	-5,006			68.0 %
1003	INC - Service Charges	13,977	19,985	-6,008			69.9 %
	GROVE HOUSE :- Income	<b>26,151</b>	<b>36,129</b>	<b>-9,978</b>			<b>72.4 %</b>
	<b>Net Expenditure over Income</b>	<b>20,722</b>	<b>32,723</b>	<b>12,001</b>			
<u>106</u>	<u>CORPORATE MANAGEMENT</u>						
4003	Pension Payments (early retire	6,034	8,000	1,966		1,966	75.4 %
4006	Health & Safety	16,763	10,000	-6,763		-6,763	167.6 %
4019	DBS Checks (prev CRB)	131	795	665		665	16.4 %
4021	Telephone	248	0	-248		-248	0.0 %
4026	Insurance	53,067	57,500	4,433		4,433	92.3 %
4030	Advertising - Recruitment	2,196	3,000	804		804	73.2 %
4056	Audit Fees - External	0	3,000	3,000		3,000	0.0 %
4057	Audit Fees - Internal	420	2,000	1,580		1,580	21.0 %
4061	Annual Report	1,817	2,000	183		183	90.8 %
4062	HR Related Costs (inc uniform)	6,944	4,675	-2,269		-2,269	148.5 %
4599	VAT Unclaimable	0	10,000	10,000		10,000	0.0 %
	CORPORATE MANAGEMENT :- Expenditure	<b>87,619</b>	<b>100,970</b>	<b>13,351</b>	<b>0</b>	<b>13,351</b>	<b>86.8 %</b>
1091	INC - Miscellaneous	12,231	0	12,231			0.0 %
1099	INC - Recharges etc	13,859	0	13,859			0.0 %
	CORPORATE MANAGEMENT :- Income	<b>26,089</b>	<b>0</b>	<b>26,089</b>			
	<b>Net Expenditure over Income</b>	<b>61,530</b>	<b>100,970</b>	<b>39,440</b>			
<u>107</u>	<u>DEMOCRATIC SERVICES</u>						
4007	Training	11	1,000	989		989	1.1 %
4024	Printing	323	1,500	1,177		1,177	21.5 %
4025	Subscriptions/Publications	2,069	2,750	681		681	75.2 %
4500	Election Expenses	617	0	-617		-617	0.0 %
4501	Mayor's Transport	1,349	3,500	2,151		2,151	38.6 %
4502	Mayor's Allowance	2,221	4,000	1,779		1,779	55.5 %
4503	Civic Hospitality	3,159	3,000	-159		-159	105.3 %
4504	Civic Regalia	9	1,000	991		991	0.9 %
4515	Remembrance Events	1,641	1,000	-641		-641	164.1 %
	DEMOCRATIC SERVICES :- Expenditure	<b>11,398</b>	<b>17,750</b>	<b>6,352</b>	<b>0</b>	<b>6,352</b>	<b>64.2 %</b>
1099	INC - Recharges etc	572	0	572			0.0 %
	DEMOCRATIC SERVICES :- Income	<b>572</b>	<b>0</b>	<b>572</b>			
	<b>Net Expenditure over Income</b>	<b>10,826</b>	<b>17,750</b>	<b>6,924</b>			

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>110 F &amp; GP CAPITAL &amp; PROJECTS</b>						
4051 Loan Interest Payable	12,932	20,681	7,749		7,749	62.5 %
4052 Loan Capital Repaid	23,567	23,566	-1		-1	100.0 %
4721 Tfr to V&E Fund	15,026	15,000	-26		-26	100.2 %
4723 Tfr to Election Reserve	8,000	8,000	0		0	100.0 %
4724 Tfr to Building Maint Fund	29,000	29,000	0		0	100.0 %
4730 Tfr to Town Twinning Reserve	500	500	0		0	100.0 %
4737 Tfr to Market Town Regen Fund	261,368	86,368	-175,000		-175,000	302.6 %
4821 Tfr from V&E Fund	-8,403	0	8,403		8,403	0.0 %
4823 Tfr from Election Reserve	-8,000	0	8,000		8,000	0.0 %
4830 Tfr from Town Twinning Reserve	-54	0	54		54	0.0 %
4911 Capital - Twinning Expenses	1,454	0	-1,454		-1,454	0.0 %
4923 Capital - New Equipment	8,377	0	-8,377		-8,377	0.0 %
4935 ELECTION EXPENSES	8,000	0	-8,000		-8,000	0.0 %
<b>F &amp; GP CAPITAL &amp; PROJECTS :- Expenditure</b>	<b>351,766</b>	<b>183,115</b>	<b>-168,651</b>	<b>0</b>	<b>-168,651</b>	<b>192.1 %</b>
<b>Net Expenditure over Income</b>	<b>351,766</b>	<b>183,115</b>	<b>-168,651</b>			
<b>114 MTRF CAPITAL PROJECTS</b>						
4837 Tfr from Market Town Regen Fun	-146,264	-215,000	-68,736		-68,736	68.0 %
4981 MTRF Enhanced Cleaning	84,327	80,000	-4,327		-4,327	105.4 %
4982 MTRF Arc Lighting	32,132	60,000	27,868		27,868	53.6 %
4983 MTRF Priory House Rest'n	24,170	65,000	40,830		40,830	37.2 %
4984 MTRF Priory Gardens Entrance	0	45,000	45,000		45,000	0.0 %
4985 MTRF Splash Park & Catering	5,635	475,000	469,365		469,365	1.2 %
4986 MTRF Street Signage etc	0	70,000	70,000		70,000	0.0 %
<b>MTRF CAPITAL PROJECTS :- Expenditure</b>	<b>0</b>	<b>580,000</b>	<b>580,000</b>	<b>0</b>	<b>580,000</b>	<b>0.0 %</b>
1101 MTRF Funding - Central Beds	0	545,000	-545,000			0.0 %
1102 MTRF Funding Historic England	0	35,000	-35,000			0.0 %
<b>MTRF CAPITAL PROJECTS :- Income</b>	<b>0</b>	<b>580,000</b>	<b>-580,000</b>			<b>0.0 %</b>
<b>Net Expenditure over Income</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>309 GRANTS (INCL S137)</b>						
4302 Grants - Permitted	5,699	0	-5,699		-5,699	0.0 %
4321 Service Level Agreements	3,300	3,500	200		200	94.3 %
4816 Tfr from Grants Reserve	-5,699	0	5,699		5,699	0.0 %
<b>GRANTS (INCL S137) :- Expenditure</b>	<b>3,300</b>	<b>3,500</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>94.3 %</b>
<b>Net Expenditure over Income</b>	<b>3,300</b>	<b>3,500</b>	<b>200</b>			
<b>NCE AND GENERAL PURPOSES :- Expenditure</b>	<b>785,315</b>	<b>1,298,525</b>	<b>513,210</b>	<b>0</b>	<b>513,210</b>	<b>60.5 %</b>
<b>Income</b>	<b>53,522</b>	<b>617,129</b>	<b>-563,607</b>			<b>8.7 %</b>
<b>Net Expenditure over Income</b>	<b>731,793</b>	<b>681,396</b>	<b>-50,397</b>			

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
<b><u>GROUNDS &amp; ENVIRONMENTAL</u></b>							
<b>111 <u>CREASEY PARK - COMM F'BALL</u></b>							
4001	Salaries	59,464	64,774	5,310	5,310	91.8 %	
4002	Wages	853	0	-853	-853	0.0 %	
4012	Water	429	1,000	571	571	42.9 %	
4014	Electricity	4,533	11,750	7,217	7,217	38.6 %	
4015	Gas	2,160	2,500	340	340	86.4 %	
4016	Cleaning	3,265	4,000	735	735	81.6 %	
4017	Waste Disposal/Skip Hire	603	1,000	397	397	60.3 %	
4032	Publicity / Marketing	0	625	625	625	0.0 %	
4036	Maintenance Contracts	919	1,250	331	331	73.5 %	
4038	Repairs & Maintenance	1,299	2,000	701	701	64.9 %	
4040	Equipment/Tools Purchase	1,396	1,000	-396	-396	139.6 %	
4536	GROUNDS MAINT (GRASS	10,424	11,500	1,076	1,076	90.6 %	
4599	VAT Unclaimable	4,143	5,478	1,335	1,335	75.6 %	
CREASEY PARK - COMM F'BALL :- Expenditure		<b>89,489</b>	<b>106,877</b>	<b>17,388</b>	<b>0</b>	<b>17,388</b>	<b>83.7 %</b>
1008	INC - ATP Hire	89,173	90,500	-1,327		98.5 %	
1009	INC - Pitch Hire	21,990	25,000	-3,010		88.0 %	
1044	INC - Contrib from Rec Depot C	10,000	10,000	0		100.0 %	
1090	Cont from Brewers Hill Middle	15,000	15,000	0		100.0 %	
1093	INC - Advertising/Sponsorship	300	0	300		0.0 %	
CREASEY PARK - COMM F'BALL :- Income		<b>136,464</b>	<b>140,500</b>	<b>-4,036</b>		<b>97.1 %</b>	
<b>Net Expenditure over Income</b>		<b>-46,974</b>	<b>-33,623</b>	<b>13,351</b>			
<b>112 <u>CREASEY PARK - BAR/CATERING</u></b>							
4001	Salaries	40,714	47,604	6,890	6,890	85.5 %	
4002	Wages	31,273	40,521	9,248	9,248	77.2 %	
4011	Rates	14,374	17,000	2,626	2,626	84.6 %	
4012	Water	1,243	1,000	-243	-243	124.3 %	
4014	Electricity	4,533	11,750	7,217	7,217	38.6 %	
4015	Gas	2,160	2,500	340	340	86.4 %	
4016	Cleaning	11,250	12,000	750	750	93.8 %	
4017	Waste Disposal/Skip Hire	2,522	3,000	478	478	84.1 %	
4018	Security	30	0	-30	-30	0.0 %	
4020	Miscellaneous Expenses	1,439	1,600	161	161	89.9 %	
4021	Telephone	3,899	4,000	101	101	97.5 %	
4026	Insurance	76	1,250	1,174	1,174	6.1 %	
4027	Licences etc	745	750	5	5	99.3 %	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
4032	Publicity / Marketing	545	625	80	80	87.2 %	
4033	Newsletter	109	0	-109	-109	0.0 %	
4036	Maintenance Contracts	4,386	3,750	-636	-636	117.0 %	
4038	Repairs & Maintenance	1,935	2,000	65	65	96.8 %	
4040	Equipment/Tools Purchase	4,362	1,000	-3,362	-3,362	436.2 %	
4071	Bar Stock	27,981	29,500	1,519	1,519	94.8 %	
4072	Catering/Vending Direct Costs	23,525	27,000	3,475	3,475	87.1 %	
4073	Catering/Vending Expenses	3,354	2,000	-1,354	-1,354	167.7 %	
CREASEY PARK - BAR/CATERING :- Expenditure		<b>180,456</b>	<b>208,850</b>	<b>28,394</b>	<b>0</b>	<b>28,394</b>	<b>86.4 %</b>
1001	INC - Lettings/Facility Hire	17,776	22,000	-4,224		80.8 %	
1041	INC - Bar Takings	69,088	79,593	-10,505		86.8 %	
1042	INC - Catering/Vending	61,607	67,357	-5,750		91.5 %	
1091	INC - Miscellaneous	137	0	137		0.0 %	
1093	INC - Advertising/Sponsorship	5,600	0	5,600		0.0 %	
1099	INC - Recharges etc	3,728	0	3,728		0.0 %	
CREASEY PARK - BAR/CATERING :- Income		<b>157,936</b>	<b>168,950</b>	<b>-11,014</b>		<b>93.5 %</b>	
<b>Net Expenditure over Income</b>		<b>22,520</b>	<b>39,900</b>	<b>17,380</b>			
<b>200 G&amp;ES STAFF COSTS</b>							
4000	Salaries	89,567	103,452	13,885	13,885	86.6 %	
4001	Salaries	273,434	352,154	78,720	78,720	77.6 %	
4055	External Contracts	8,308	0	-8,308	-8,308	0.0 %	
G&ES STAFF COSTS :- Expenditure		<b>371,310</b>	<b>455,606</b>	<b>84,296</b>	<b>0</b>	<b>84,296</b>	<b>81.5 %</b>
<b>Net Expenditure over Income</b>		<b>371,310</b>	<b>455,606</b>	<b>84,296</b>			
<b>201 ALLOTMENTS</b>							
4001	Salaries	921	1,176	256	256	78.3 %	
4012	Water	1,087	1,200	113	113	90.6 %	
4017	Waste Disposal/Skip Hire	0	1,500	1,500	1,500	0.0 %	
4038	Repairs & Maintenance	293	4,000	3,707	3,707	7.3 %	
ALLOTMENTS :- Expenditure		<b>2,300</b>	<b>7,876</b>	<b>5,576</b>	<b>0</b>	<b>5,576</b>	<b>29.2 %</b>
1002	INC - Rent Receivable	7,175	6,750	425		106.3 %	
1024	INC - Maintenance	185	0	185		0.0 %	
1091	INC - Miscellaneous	255	0	255		0.0 %	
1099	INC - Recharges etc	116	0	116		0.0 %	
ALLOTMENTS :- Income		<b>7,731</b>	<b>6,750</b>	<b>981</b>		<b>114.5 %</b>	
<b>Net Expenditure over Income</b>		<b>-5,431</b>	<b>1,126</b>	<b>6,557</b>			



		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>202</u>	<u>CEMETERY</u>						
4001	Salaries	35,108	43,320	8,212		8,212	81.0 %
4011	Rates	6,454	7,892	1,438		1,438	81.8 %
4012	Water	1,645	1,500	-145		-145	109.7 %
4014	Electricity	1,402	1,500	98		98	93.5 %
4015	Gas	1,546	3,000	1,454		1,454	51.5 %
4016	Cleaning	1,900	2,500	600		600	76.0 %
4017	Waste Disposal/Skip Hire	7,817	4,750	-3,067		-3,067	164.6 %
4018	Security	1,690	3,000	1,310		1,310	56.3 %
4021	Telephone	2,801	2,389	-412		-412	117.2 %
4036	Maintenance Contracts	919	1,000	81		81	91.9 %
4038	Repairs & Maintenance	4,384	8,000	3,616		3,616	54.8 %
4040	Equipment/Tools Purchase	4,089	5,000	911		911	81.8 %
4041	Tree Planting/Surgery	2,150	0	-2,150		-2,150	0.0 %
4045	Vehicle Fuel/Maintenance	5,450	9,500	4,050		4,050	57.4 %
4049	Memorial Safety Inspections et	0	1,500	1,500		1,500	0.0 %
4201	Book of Remembrance	261	600	339		339	43.4 %
	CEMETERY :- Expenditure	<u>77,614</u>	<u>95,451</u>	<u>17,837</u>	<u>0</u>	<u>17,837</u>	<u>81.3 %</u>
1021	INC - Burial Fees	95,091	105,000	-9,909			90.6 %
1022	INC - Book of Remembrance	480	600	-120			80.0 %
1023	INC - Memorials	40,609	42,000	-1,392			96.7 %
1024	INC - Maintenance	25	0	25			0.0 %
1099	INC - Recharges etc	558	0	558			0.0 %
	CEMETERY :- Income	<u>136,762</u>	<u>147,600</u>	<u>-10,838</u>			<u>92.7 %</u>
	<b>Net Expenditure over Income</b>	<u><b>-59,148</b></u>	<u><b>-52,149</b></u>	<u><b>6,999</b></u>			
<u>205</u>	<u>REC.GENERAL-R.G.</u>						
4011	Rates	968	1,000	32		32	96.8 %
4012	Water	358	2,000	1,643		1,643	17.9 %
4013	Rent Payable	10,000	10,000	0		0	100.0 %
4014	Electricity	9,190	3,500	-5,690		-5,690	262.6 %
4017	Waste Disposal/Skip Hire	5,913	6,500	587		587	91.0 %
4018	Security	3,033	4,000	967		967	75.8 %
4021	Telephone	666	1,000	334		334	66.6 %
4036	Maintenance Contracts	3,495	4,250	755		755	82.2 %
4038	Repairs & Maintenance	8,345	12,000	3,655		3,655	69.5 %
4040	Equipment/Tools Purchase	5,029	5,000	-29		-29	100.6 %
4041	Tree Planting/Surgery	1,300	0	-1,300		-1,300	0.0 %
4042	Grass Cutting	0	600	600		600	0.0 %

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4044	Bowling Green Mtce	350	1,000	650		650	35.0 %
4045	Vehicle Fuel/Maintenance	9,070	10,500	1,430		1,430	86.4 %
4046	Play Equipment Mtce	19,795	12,500	-7,295		-7,295	158.4 %
4834	Tfr from Developer's Contribut	0	-8,000	-8,000		-8,000	0.0 %
	REC.GENERAL-R.G. :- Expenditure	<b>77,514</b>	<b>65,850</b>	<b>-11,664</b>	<b>0</b>	<b>-11,664</b>	<b>117.7 %</b>
1001	INC - Lettings/Facility Hire	10,789	11,000	-211			98.1 %
1009	INC - Pitch Hire	6,302	7,500	-1,198			84.0 %
1024	INC - Maintenance	8,866	12,850	-3,984			69.0 %
1091	INC - Miscellaneous	4,428	0	4,428			0.0 %
1099	INC - Recharges etc	558	0	558			0.0 %
	REC.GENERAL-R.G. :- Income	<b>30,942</b>	<b>31,350</b>	<b>-408</b>			<b>98.7 %</b>
	<b>Net Expenditure over Income</b>	<b>46,571</b>	<b>34,500</b>	<b>-12,071</b>			
<u>206</u>	<u>TOWN RANGER SERVICES</u>						
4001	Salaries	27,970	25,901	-2,069		-2,069	108.0 %
4021	Telephone	244	500	256		256	48.8 %
4038	Repairs & Maintenance	1,451	4,000	2,549		2,549	36.3 %
4040	Equipment/Tools Purchase	1,211	1,500	289		289	80.7 %
4045	Vehicle Fuel/Maintenance	3,914	3,000	-914		-914	130.5 %
	TOWN RANGER SERVICES :- Expenditure	<b>34,789</b>	<b>34,901</b>	<b>112</b>	<b>0</b>	<b>112</b>	<b>99.7 %</b>
1024	INC - Maintenance	2,214	3,000	-786			73.8 %
	TOWN RANGER SERVICES :- Income	<b>2,214</b>	<b>3,000</b>	<b>-786</b>			<b>73.8 %</b>
	<b>Net Expenditure over Income</b>	<b>32,575</b>	<b>31,901</b>	<b>-674</b>			
<u>210</u>	<u>G &amp; E CAPITAL &amp; PROJECTS</u>						
4051	Loan Interest Payable	12,621	20,714	8,093		8,093	60.9 %
4052	Loan Capital Repaid	20,668	20,254	-414		-414	102.0 %
4721	Tfr to V&E Fund	20,000	20,000	0		0	100.0 %
4724	Tfr to Building Maint Fund	30,000	30,000	0		0	100.0 %
4728	Tfr to EMR Priory Churchyard	10,682	0	-10,682		-10,682	0.0 %
4731	Tfr to Tree Reserve	10,000	10,000	0		0	100.0 %
4732	Tfr to Open Spaces Improvement	15,000	15,000	0		0	100.0 %
4734	Tfr to Developer's Contributio	0	5,000	5,000		5,000	0.0 %
4738	Tfr to Allotments Reserve	5,000	5,000	0		0	100.0 %
4812	Tfr from CP Grant Equalisation	-4,600	0	4,600		4,600	0.0 %
4813	Tfr from CP SINKING FUND	-2,255	0	2,255		2,255	0.0 %
4817	Tfr from Skatepark Reserve	-250	0	250		250	0.0 %
4821	Tfr from V&E Fund	-18,613	0	18,613		18,613	0.0 %

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4824 Tfr from Building Maint Fund	-59,035	0	59,035		59,035	0.0 %
4828 Tfr from EMR Priory Churchyard	-11,515	0	11,515		11,515	0.0 %
4831 Tfr from Tree Reserve	-734	0	734		734	0.0 %
4832 Tfr from Parks & Play Improvem	-15,093	0	15,093		15,093	0.0 %
4912 Capital - Play Equipment	4,600	0	-4,600		-4,600	0.0 %
4916 Capital - Fencing	22,885	0	-22,885		-22,885	0.0 %
4917 Capital - Skate Park	250	0	-250		-250	0.0 %
4919 Capital - Parks & Play	15,093	0	-15,093		-15,093	0.0 %
4922 Capital - New Vehicles	18,613	0	-18,613		-18,613	0.0 %
4923 Capital - New Equipment	3,710	0	-3,710		-3,710	0.0 %
4925 Capital - Priory Gateway	11,425	0	-11,425		-11,425	0.0 %
4927 Capital - CPCFC Cap Exp	2,255	0	-2,255		-2,255	0.0 %
4928 Capital - Cemetery Extension	3,646	0	-3,646		-3,646	0.0 %
4930 Capital - Court Drive	345	0	-345		-345	0.0 %
4931 Capital - Luton Rd Pavilion Wo	23,498	0	-23,498		-23,498	0.0 %
4934 Priory Gdns Footpaths	36	0	-36		-36	0.0 %
4991 Assets Funded by Def Grants	-381	0	381		381	0.0 %
<b>G &amp; E CAPITAL &amp; PROJECTS :- Expenditure</b>	<b>117,851</b>	<b>125,968</b>	<b>8,117</b>	<b>0</b>	<b>8,117</b>	<b>93.6 %</b>
1911 Reserves Income General	5,682	0	5,682			0.0 %
<b>G &amp; E CAPITAL &amp; PROJECTS :- Income</b>	<b>5,682</b>	<b>0</b>	<b>5,682</b>			
<b>Net Expenditure over Income</b>	<b>112,169</b>	<b>125,968</b>	<b>13,799</b>			
<b>403 TOWN CENTRE</b>						
4012 Water	357	200	-157		-157	178.6 %
4014 Electricity	2,158	1,000	-1,158		-1,158	215.8 %
4017 Waste Disposal/Skip Hire	5,801	5,500	-301		-301	105.5 %
4021 Telephone	542	1,000	458		458	54.2 %
4036 Maintenance Contracts	1,417	1,200	-217		-217	118.1 %
4038 Repairs & Maintenance	992	0	-992		-992	0.0 %
4040 Equipment/Tools Purchase	2,129	2,000	-129		-129	106.4 %
4041 Tree Planting/Surgery	3,175	0	-3,175		-3,175	0.0 %
4043 Bedding Plants	20,861	22,500	1,639		1,639	92.7 %
4045 Vehicle Fuel/Maintenance	6,003	12,000	5,997		5,997	50.0 %
4050 Town Centre	3,868	8,000	4,132		4,132	48.4 %
4075 Skateboard Park	2,923	5,000	2,077		2,077	58.5 %
4120 Bus Shelter Maintenance	0	1,500	1,500		1,500	0.0 %
<b>TOWN CENTRE :- Expenditure</b>	<b>50,225</b>	<b>59,900</b>	<b>9,675</b>	<b>0</b>	<b>9,675</b>	<b>83.8 %</b>
1009 INC - Pitch Hire	1,627	1,500	127			108.5 %
1024 INC - Maintenance	4,192	4,900	-708			85.5 %

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1051	INC - Town Centre Agency CBC	10,130	10,000	130			101.3 %
1091	INC - Miscellaneous	560	0	560			0.0 %
1099	INC - Recharges etc	2,958	0	2,958			0.0 %
	<b>TOWN CENTRE :- Income</b>	<b>19,466</b>	<b>16,400</b>	<b>3,066</b>			<b>118.7 %</b>
	<b>Net Expenditure over Income</b>	<b>30,759</b>	<b>43,500</b>	<b>12,741</b>			
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GROUNDS & ENVIRONMENTAL :- Expenditure		1,001,549	1,161,279	159,730	0	159,730	86.2 %
Income		497,197	514,550	-17,353			96.6 %
<b>Net Expenditure over Income</b>		<b>504,352</b>	<b>646,729</b>	<b>142,377</b>			
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<b>COMMUNITY SERVICES</b>							
<u>103</u> <u>MARKETING</u>							
4032	Publicity / Marketing	4,025	5,000	975		975	80.5 %
4033	Newsletter	15,866	19,500	3,634		3,634	81.4 %
4034	Website	580	2,000	1,420		1,420	29.0 %
	<b>MARKETING :- Expenditure</b>	<b>20,471</b>	<b>26,500</b>	<b>6,029</b>	<b>0</b>	<b>6,029</b>	<b>77.2 %</b>
	<b>Net Expenditure over Income</b>	<b>20,471</b>	<b>26,500</b>	<b>6,029</b>			
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<u>209</u> <u>OLDER PEOPLES DAY CARE SERVICE</u>							
4001	Salaries	12,475	17,611	5,136		5,136	70.8 %
4021	Telephone	214	275	61		61	77.7 %
4064	Hall Hire	3,760	5,000	1,240		1,240	75.2 %
4065	Lunchclub Catering	6,932	8,962	2,030		2,030	77.3 %
4066	Entertainment/Activities	2,421	3,000	580		580	80.7 %
4313	OPHLP - Transport	7,534	8,085	551		551	93.2 %
	<b>OLDER PEOPLES DAY CARE SERVICE :- Expenditure</b>	<b>33,335</b>	<b>42,933</b>	<b>9,598</b>	<b>0</b>	<b>9,598</b>	<b>77.6 %</b>
1006	INC - BCC O P Day Care Service	7,918	7,918	0			100.0 %
1007	INC - Fees O P Day Care Serv	15,188	13,500	1,688			112.5 %
1091	INC - Miscellaneous	500	0	500			0.0 %
1099	INC - Recharges etc	522	0	522			0.0 %
	<b>OLDER PEOPLES DAY CARE SERVICE :- Income</b>	<b>24,128</b>	<b>21,418</b>	<b>2,710</b>			<b>112.7 %</b>
	<b>Net Expenditure over Income</b>	<b>9,207</b>	<b>21,515</b>	<b>12,308</b>			
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<u>300</u> <u>COMM SERVICES STAFF COSTS</u>							
4000	Salaries	105,536	151,433	45,898		45,898	69.7 %
4001	Salaries	28,978	34,496	5,518		5,518	84.0 %
4002	Wages	20,231	24,109	3,878		3,878	83.9 %
	<b>COMM SERVICES STAFF COSTS :- Expenditure</b>	<b>154,745</b>	<b>210,038</b>	<b>55,293</b>	<b>0</b>	<b>55,293</b>	<b>73.7 %</b>
	<b>Net Expenditure over Income</b>	<b>154,745</b>	<b>210,038</b>	<b>55,293</b>			

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>303</b>	<b><u>YOUNG PEOPLE'S ACTIVITIES PROG</u></b>						
4002	Wages	0	1,000	1,000		1,000	0.0 %
4032	Publicity / Marketing	490	600	110		110	81.7 %
4040	Equipment/Tools Purchase	763	1,000	237		237	76.3 %
4066	Entertainment/Activities	7,003	7,007	5		5	99.9 %
	<b>YOUNG PEOPLE'S ACTIVITIES PROG :- Expenditure</b>	<b>8,256</b>	<b>9,607</b>	<b>1,351</b>	<b>0</b>	<b>1,351</b>	<b>85.9 %</b>
1004	INC - Summer Activities	1,861	1,200	661			155.0 %
	<b>YOUNG PEOPLE'S ACTIVITIES PROG :- Income</b>	<b>1,861</b>	<b>1,200</b>	<b>661</b>			<b>155.0 %</b>
	<b>Net Expenditure over Income</b>	<b>6,395</b>	<b>8,407</b>	<b>2,012</b>			
<b>304</b>	<b><u>GROVE CORNER</u></b>						
4001	Salaries	4,061	9,856	5,795		5,795	41.2 %
4002	Wages	2,516	5,653	3,137		3,137	44.5 %
4011	Rates	1,735	2,100	365		365	82.6 %
4012	Water	495	500	5		5	99.1 %
4014	Electricity	2,020	1,750	-270		-270	115.4 %
4015	Gas	3,026	3,750	724		724	80.7 %
4021	Telephone	656	1,000	344		344	65.6 %
4026	Insurance	0	500	500		500	0.0 %
4027	Licences etc	209	0	-209		-209	0.0 %
4032	Publicity / Marketing	0	300	300		300	0.0 %
4036	Maintenance Contracts	1,461	1,700	239		239	86.0 %
4038	Repairs & Maintenance	1,161	1,986	825		825	58.5 %
4040	Equipment/Tools Purchase	2,573	3,200	627		627	80.4 %
4066	Entertainment/Activities	100	1,000	900		900	10.0 %
4078	FAAT Community Project	175	0	-175		-175	0.0 %
	<b>GROVE CORNER :- Expenditure</b>	<b>20,188</b>	<b>33,295</b>	<b>13,107</b>	<b>0</b>	<b>13,107</b>	<b>60.6 %</b>
1001	INC - Lettings/Facility Hire	2,632	1,200	1,432			219.3 %
1002	INC - Rent Receivable	3,400	6,800	-3,400			50.0 %
1091	INC - Miscellaneous	556	0	556			0.0 %
1099	INC - Recharges etc	137	0	137			0.0 %
	<b>GROVE CORNER :- Income</b>	<b>6,724</b>	<b>8,000</b>	<b>-1,276</b>			<b>84.1 %</b>
	<b>Net Expenditure over Income</b>	<b>13,464</b>	<b>25,295</b>	<b>11,831</b>			
<b>310</b>	<b><u>COMM S CAPITAL &amp; PROJECTS</u></b>						
4051	Loan Interest Payable	11,437	21,041	9,604		9,604	54.4 %
4052	Loan Capital Repaid	21,041	18,300	-2,741		-2,741	115.0 %
4714	Tfr to Christmas Lights Res	1,500	1,500	0		0	100.0 %

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4724 Tfr to Building Maint Fund	50,373	50,373	0		0	100.0 %
4815 Tfr from Our Place Grant Fund	-1,907	0	1,907		1,907	0.0 %
4820 Tfr from Tearooms Equipment Re	-1,375	0	1,375		1,375	0.0 %
4824 Tfr from Building Maint Fund	-5,025	0	5,025		5,025	0.0 %
4829 Tfr from Events Reserve	-8,603	0	8,603		8,603	0.0 %
4901 Project Costs	1,907	0	-1,907		-1,907	0.0 %
4923 Capital - New Equipment	1,375	0	-1,375		-1,375	0.0 %
4926 Capital - PH Building Monitor	9,745	0	-9,745		-9,745	0.0 %
4933 Capital - Events	8,603	0	-8,603		-8,603	0.0 %
<b>COMMS CAPITAL &amp; PROJECTS :- Expenditure</b>	<b>89,072</b>	<b>91,214</b>	<b>2,142</b>	<b>0</b>	<b>2,142</b>	<b>97.7 %</b>
<b>Net Expenditure over Income</b>	<b>89,072</b>	<b>91,214</b>	<b>2,142</b>			
<b>401 EVENTS PROGRAMME</b>						
4001 Salaries	25,971	44,203	18,232		18,232	58.8 %
4002 Wages	2,913	3,100	187		187	94.0 %
4014 Electricity	490	300	-190		-190	163.4 %
4017 Waste Disposal/Skip Hire	0	5,000	5,000		5,000	0.0 %
4021 Telephone	163	300	137		137	54.4 %
4032 Publicity / Marketing	3,563	6,000	2,437		2,437	59.4 %
4035 Cultural/National Event	8,990	8,000	-990		-990	112.4 %
4036 Maintenance Contracts	280	0	-280		-280	0.0 %
4040 Equipment/Tools Purchase	1,341	1,000	-341		-341	134.1 %
4055 External Contracts	8,404	0	-8,404		-8,404	0.0 %
4511 St Georges Day Event	0	4,000	4,000		4,000	0.0 %
4512 Party in the Park	13,965	12,000	-1,965		-1,965	116.4 %
4513 Fireworks	13,095	13,000	-95		-95	100.7 %
4514 Christmas Carols	1,638	3,000	1,362		1,362	54.6 %
4518 Band Concerts	2,831	3,000	169		169	94.4 %
4521 Dunstable Rocks	17,305	14,000	-3,305		-3,305	123.6 %
4522 Dunstable Live	11,245	9,000	-2,245		-2,245	124.9 %
4525 Beer Festival	11,388	4,500	-6,888		-6,888	253.1 %
<b>EVENTS PROGRAMME :- Expenditure</b>	<b>123,583</b>	<b>130,403</b>	<b>6,820</b>	<b>0</b>	<b>6,820</b>	<b>94.8 %</b>
1025 INC - Beer Festival	8,421	4,500	3,921			187.1 %
1083 INC - Events - Fireworks	7,748	13,000	-5,252			59.6 %
1092 INC - Concessions	9,995	10,000	-5			100.0 %
1093 INC - Advertising/Sponsorship	1,000	0	1,000			0.0 %
<b>EVENTS PROGRAMME :- Income</b>	<b>27,163</b>	<b>27,500</b>	<b>-337</b>			<b>98.8 %</b>
<b>Net Expenditure over Income</b>	<b>96,419</b>	<b>102,903</b>	<b>6,484</b>			

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
402	<u>PRIORY HOUSE</u>						
4001	Salaries	93,673	113,652	19,979		19,979	82.4 %
4002	Wages	88,987	97,452	8,465		8,465	91.3 %
4011	Rates	16,919	20,500	3,581		3,581	82.5 %
4012	Water	1,071	2,000	929		929	53.5 %
4014	Electricity	7,715	14,000	6,285		6,285	55.1 %
4015	Gas	2,576	5,000	2,424		2,424	51.5 %
4016	Cleaning	6,848	8,500	1,652		1,652	80.6 %
4017	Waste Disposal/Skip Hire	1,184	1,350	166		166	87.7 %
4018	Security	30	0	-30		-30	0.0 %
4020	Miscellaneous Expenses	2,087	2,000	-87		-87	104.4 %
4021	Telephone	2,423	4,000	1,577		1,577	60.6 %
4027	Licences etc	1,206	1,200	-6		-6	100.5 %
4032	Publicity / Marketing	5,429	8,000	2,571		2,571	67.9 %
4036	Maintenance Contracts	12,081	11,150	-931		-931	108.3 %
4038	Repairs & Maintenance	10,221	7,500	-2,721		-2,721	136.3 %
4040	Equipment/Tools Purchase	7,156	2,500	-4,656		-4,656	286.3 %
4055	External Contracts	1,579	0	-1,579		-1,579	0.0 %
4059	Tea Room Expenses	5,280	5,000	-280		-280	105.6 %
4060	Tea Room Direct Costs	29,995	38,000	8,005		8,005	78.9 %
4601	Retail Purchases	7,143	6,000	-1,143		-1,143	119.1 %
4602	Train Ticket Purchases	11,138	0	-11,138		-11,138	0.0 %
4611	Education/Events	4,331	6,000	1,669		1,669	72.2 %
4727	Tfr to Priory House Fund	100	0	-100		-100	0.0 %
	<b>PRIORY HOUSE :- Expenditure</b>	<b>319,172</b>	<b>353,804</b>	<b>34,632</b>	<b>0</b>	<b>34,632</b>	<b>90.2 %</b>
1001	INC - Lettings/Facility Hire	1,698	1,500	198			113.2 %
1002	INC - Rent Receivable	3,511	4,681	-1,170			75.0 %
1003	INC - Service Charges	1,599	1,471	128			108.7 %
1030	INC - Shop Sales	14,057	12,000	2,057			117.1 %
1032	INC - Tearooms Sales	102,807	125,000	-22,193			82.2 %
1091	INC - Miscellaneous	5	0	5			0.0 %
1092	INC - Concessions	25	0	25			0.0 %
1095	INC - Train Ticket Sales	11,536	500	11,036			2307.2 %
1097	INC - Commission	2,602	5,000	-2,398			52.0 %
1099	INC - Recharges etc	3,137	0	3,137			0.0 %
1911	Reserves Income General	100	0	100			0.0 %
	<b>PRIORY HOUSE :- Income</b>	<b>141,077</b>	<b>150,152</b>	<b>-9,075</b>			<b>94.0 %</b>
	<b>Net Expenditure over Income</b>	<b>178,095</b>	<b>203,652</b>	<b>25,557</b>			

Month No : 10

Accounts Sub-Committee 22 February 2017

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>405 TOWN CENTRE MANAGEMENT</b>						
4021 Telephone	0	0	0		0	0.0 %
4032 Publicity / Marketing	5,680	6,500	820		820	87.4 %
4520 Christmas Lights	16,715	22,000	5,285		5,285	76.0 %
<b>TOWN CENTRE MANAGEMENT :- Expenditure</b>	<b>22,396</b>	<b>28,500</b>	<b>6,104</b>	<b>0</b>	<b>6,104</b>	<b>78.6 %</b>
<b>Net Expenditure over Income</b>	<b>22,396</b>	<b>28,500</b>	<b>6,104</b>			
<b>406 DUNSTABLE MARKET</b>						
4001 Salaries	21,593	35,585	13,992		13,992	60.7 %
4002 Wages	22,710	32,007	9,297		9,297	71.0 %
4011 Rates	8,437	8,500	63		63	99.3 %
4014 Electricity	0	500	500		500	0.0 %
4017 Waste Disposal/Skip Hire	5,443	6,700	1,257		1,257	81.2 %
4021 Telephone	299	1,000	701		701	29.9 %
4026 Insurance	202	0	-202		-202	0.0 %
4032 Publicity / Marketing	2,098	2,500	402		402	83.9 %
4038 Repairs & Maintenance	7	0	-7		-7	0.0 %
4040 Equipment/Tools Purchase	6,239	6,572	333		333	94.9 %
4055 External Contracts	8,262	0	-8,262		-8,262	0.0 %
<b>DUNSTABLE MARKET :- Expenditure</b>	<b>75,290</b>	<b>93,364</b>	<b>18,074</b>	<b>0</b>	<b>18,074</b>	<b>80.6 %</b>
1011 INC - Hire of Stalls & Pitches	27,281	47,500	-20,219			57.4 %
1012 INC - Car Boot Rentals	4,509	6,000	-1,491			75.2 %
1091 INC - Miscellaneous	23	1,000	-977			2.3 %
<b>DUNSTABLE MARKET :- Income</b>	<b>31,813</b>	<b>54,500</b>	<b>-22,687</b>			<b>58.4 %</b>
<b>Net Expenditure over Income</b>	<b>43,476</b>	<b>38,864</b>	<b>-4,612</b>			
<b>407 ASHTON SQUARE PUBLIC CONVENIEN</b>						
4002 Wages	28,414	37,742	9,328		9,328	75.3 %
4020 Miscellaneous Expenses	1,225	2,000	775		775	61.3 %
4021 Telephone	99	0	-99		-99	0.0 %
4038 Repairs & Maintenance	75	1,483	1,408		1,408	5.0 %
4040 Equipment/Tools Purchase	293	0	-293		-293	0.0 %
<b>ASHTON SQUARE PUBLIC CONVENIEN :- Expenditure</b>	<b>30,105</b>	<b>41,225</b>	<b>11,120</b>	<b>0</b>	<b>11,120</b>	<b>73.0 %</b>
1024 INC - Maintenance	2,250	3,000	-750			75.0 %
<b>ASHTON SQUARE PUBLIC CONVENIEN :- Income</b>	<b>2,250</b>	<b>3,000</b>	<b>-750</b>			<b>75.0 %</b>
<b>Net Expenditure over Income</b>	<b>27,855</b>	<b>38,225</b>	<b>10,370</b>			
<b>COMMUNITY SERVICES :- Expenditure</b>	<b>896,612</b>	<b>1,060,883</b>	<b>164,271</b>	<b>0</b>	<b>164,271</b>	<b>84.5 %</b>
<b>Income</b>	<b>235,016</b>	<b>265,770</b>	<b>-30,754</b>			<b>88.4 %</b>
<b>Net Expenditure over Income</b>	<b>661,596</b>	<b>795,113</b>	<b>133,517</b>			



	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b><u>Whole Council Only</u></b>						
998	<u>PRECEPT &amp; INTEREST</u>					
4096	Bank Charges	3,237	0	-3,237	-3,237	0.0 %
4739	Tfr to 3G Pitch Reserve	266	0	-266	-266	0.0 %
	PRECEPT & INTEREST :- Expenditure	<u>3,503</u>	<u>0</u>	<u>-3,503</u>	<u>0</u>	<u>-3,503</u>
1076	INC - Precept	2,117,254	2,117,238	16		100.0 %
1096	INC - Interest Receivable	3,792	6,000	-2,208		63.2 %
1911	Reserves Income General	266	0	266		0.0 %
	PRECEPT & INTEREST :- Income	<u>2,121,311</u>	<u>2,123,238</u>	<u>-1,927</u>		<u>99.9 %</u>
	<b>Net Expenditure over Income</b>	<u><b>-2,117,808</b></u>	<u><b>-2,123,238</b></u>	<u><b>-5,430</b></u>		
	Whole Council Only :- Expenditure	3,503	0	-3,503	0	-3,503
	Income	2,121,311	2,123,238	-1,927		99.9 %
	<b>Net Expenditure over Income</b>	<u><b>-2,117,808</b></u>	<u><b>-2,123,238</b></u>	<u><b>-5,430</b></u>		