

**Navigation Income and Expenditure:  
1 April to 30 June 2012 and Forecast Outturn**

Report by Head of Finance and Director of Change Management and Resources

**Summary:** This report provides the Committee with details of the outturn Navigation income and expenditure figures for 2011/12. It summarises actual Navigation income and expenditure for the three month period to 30 June 2012, and provides a forecast of the projected expenditure at the end of the financial year (31 March 2013). The report provides details of major variances expected at year end and the reasons these are anticipated.

## **1 Introduction**

- 1.1 This Budget Monitor report is presented in a new format as requested by members and as proposed to the Financial Scrutiny and Audit Committee at its meeting on 14 February 2012. The focus of the report is the forecast outturn for the year, which is intended to provide members with a more accurate picture of expected activity for the full financial year as well as encouraging more proactive budget monitoring by budget holders. This report provides details of Navigation expenditure only.
- 1.2 Appendix 1 provides a forecast of the 2012/13 outturn (the expected actual expenditure at the end of the financial year), compared to the original budget for the year agreed by the Authority in January 2012. A commentary about significant variances from the original budget is provided within the appendix.
- 1.3 In addition, Appendix 1 shows the actual income received and expenditure incurred for the period April 2012 to June 2012.

## **2 Overview of Actual Income and Expenditure**

- 2.1 Total income for the period is £2,478,550, which is 86.90% of the original budget and 99.30% of the profiled budget.
- 2.2 Total net expenditure is £622,134, which is 20.40% of the original budget and 83.11% of the profiled budget.

## **3 Overview of Forecast Outturn 2012/13**

- 3.1 Budget holders have been asked to comment on the expected expenditure at the end of the financial year in respect of all the budget lines for which they are responsible. It must be emphasised that these forecast outturn figures should be seen as estimates and it is anticipated that they will be refined and

clarified throughout the financial year. The Finance Team are supporting budget holders in developing accurate forecasting methods.

3.2 As at the end of June 2012, the forecast outturn indicates:

- Income is expected to be broadly in line with the original budget with total forecast income of £2,867,250. This includes an estimated £15,000 of additional income from Lower Bure users.
- Total expenditure is forecast to be £3,538,610. This represents an increase of £488,475 or 16.01% on the original budget of £3,050,135.
- The resulting deficit for the year is forecast to be £671,360, an increase of £473,475 over the deficit set out in the original 2012/13 budget.

3.3 The forecast outturn expenditure takes account of the following key changes from the original budget:

- £250,000 Navigation expenditure to fund capital improvements of the workshop at the Dockyard.
- The inclusion of £110,000 expenditure funded from Navigation in respect of other one-off costs arising out of the Authority's premises strategy.
- Additional costs and income relating to Breydon Water including hydraulic/sediment modelling, lay-by moorings and the acquisition of a new launch.
- Adjustment of salary costs to reflect the 0% pay award in 2012/13. This was previously budgeted at 1% for all salaries.

Further commentary on changes from the original budget is provided within Appendix 1.

## **4 2011/12 Actual Outturn Income and Expenditure**

4.1 The Broads Authority Act 2009 requires the Authority to prepare a report as soon as reasonably possible after the end of each financial year describing the navigation income received by it and the navigation expenditure incurred by it in that year. The table in Appendix 2 sets out the Authority's income and expenditure attributed to general (National Park Grant) and navigation funds for the financial year ended 31 March 2012. These figures are subject to audit and formal approval by the Audit Commission. For comparative purposes the revised budget figures are also shown. This information was published on the Authority's website on 16 July.

4.2 The actual outturn for 2011/12 was a surplus of £157,835 for Navigation compared with a budgeted deficit for the year of £111,903. Income for the year was in line with the budget. This variance mainly arose as a result of an underspend within the Operations area, particularly relating to the budgets for Practical Maintenance, Dredging, Rangers, and Equipment, Vehicles and Vessels, although a carry forward of £78,000 was agreed by members for Unifloat pontoons which were not delivered in 2011/12. The main reasons for these variances were the restructuring of budgets in 2011/12 and the

organisational restructuring which reduced the capacity of budget holders to spend during the period.

## **5 Timetable for Financial Engagement with the Committee**

5.1 The Business Planning Timetable for the next twelve months is as follows:

- 21 September 2012. Broads Authority to adopt Financial Strategy 2013/14 – 2015/16.
- 11 October 2012. Navigation Committee to be consulted on report and recommendations of Tolls Review Working Group, toll increase for 2013/14 and draft strategic priorities for 2013/14.
- 23 November 2012. Broads Authority to consider report and recommendations of Tolls Review Working Group, approve toll increase and strategic priorities for 2013/14.
- 13 December 2012. Navigation Committee to be consulted on Navigation budget 2013/14.
- 18 January 2013. Broads Authority to adopt consolidated budget 2013/14.
- Treasurer and Financial Adviser to sign off completed 2012/13 accounts by 30 June 2013.
- 12 July 2013. Broads Authority to receive summary of 2012/13 accounts.
- July 2013. Details of Navigation Income and Expenditure for 2012/13 placed on website in accordance with 2009 Broads Authority Act.
- September 2013. Report to Navigation Committee on the 2012/13 Navigation Income and Expenditure outturn figures.
- External auditors to complete audit of 2012/13 accounts by 30 September 2013.
- September 2013. Broads Authority to consider and formally adopt the audited accounts.

5.2 In addition, details of the monthly income and expenditure statements will be presented, together with the predicted forecast outturn figures for the year, as a standing item at all meetings of the Broads Authority and Navigation Committee.

## **6 Summary**

6.1 In response to the feedback from the Navigation Committee on 7 June, the forecast outturn represents a drawing down of reserves to fund one-off, mainly capital expenditure in 2012/13.

6.2 The impact of this deficit will be incorporated into the Authority's financial planning for 2013/14 and beyond, with the expectation that reserves will be built up once again from 2014/15.

Background Papers: Nil

Author: Titus Adam/Rob Holman  
Date of Report: 20 August 2012

Broads Plan Objectives: None

Appendices: APPENDIX 1 - Navigation Income and Expenditure to 30 June 2012  
APPENDIX 2 - General and Navigation Income and Expenditure 2011/12

**DIRECTORATE**

	Navigation Annual Budget 2012/13	Navigation Use of Earmarked Reserves	Navigation Forecast Outturn	Navigation Forecast Variance	Navigation Actual to June 2012	Commentary on forecast Navigation variance
<b>INCOME</b>						
<i>Navigation Charges</i>						
Hire Craft Tolls	(1,074,000)	-	(1,074,000)	-	(944,880)	
Private Craft Tolls	(1,692,000)	-	(1,692,000)	-	(1,529,915)	
Short Visit Tolls	(47,500)	-	(47,500)	-	(4,901)	
Other Toll Income	(18,750)	-	(33,750)	15,000	(2,793)	Additional income (estimate £15,000) from Lower Bure users.
Interest Received	(20,000)	-	(20,000)	-	3,938	
	<b>(2,852,250)</b>	<b>-</b>	<b>(2,867,250)</b>	<b>15,000</b>	<b>(2,478,550)</b>	
<b>OPERATIONS</b>						
<i>Construction &amp; Maintenance</i>						
Construction & Maintenance Salaries	541,720	-	553,984	(12,264)	128,806	Salaries adjusted for impact of 0% pay award 2012/13. (Original budget 1%). Budgeted £60,000 contribution to reserves will not be made 2012/13. Includes £78,000 carried forward from 2011/12 for acquisition of Uniflotes and additional £10,000 expenditure for electric outboard motors.
Equipment, Vehicles & Vessels	363,490	-	386,840	(23,350)	119,279	
Water Management	120,000	-	120,000	-	22,118	
Land Management	-	-	-	-	40	2012/13 budget is not expected to be fully spent due to revised planned activity level. Additional expenditure in relation to Breydon Water (£60,000 for modelling and £50,000 for provision of moorings), partly offset by additional income from Great Yarmouth Port Authority (£50,000 - see below). In addition a further £60,000 has been allocated for piling works.
Practical Maintenance	321,080	-	456,080	(135,000)	19,585	
	1,346,290	-	1,516,904	(170,614)	289,828	
Rangers Salaries	333,924	-	324,798	9,126	96,788	
Ranger Services	156,250	150,369	385,531	(78,912)	23,941	Variance relates to the additional expenditure for the Breydon Water launch.
	490,174	150,369	710,329	(69,786)	120,729	
Safety	71,871	-	75,468	(3,597)	17,156	
Asset Management	64,389	-	64,165	224	21,931	
Volunteers	10,915	-	12,275	(1,360)	3,837	
Management & Admin	92,681	-	91,337	1,343	22,240	
	239,855	-	243,245	(3,389)	65,164	

	Navigation Annual Budget 2012/13	Navigation Use of Earmarked Reserves	Navigation Forecast Outturn	Navigation Forecast Variance	Navigation Actual to June 2012	Commentary on forecast Navigation variance
Operations Income	(6,200)	-	(63,600)	57,400	(55,257)	£50,000 relating to transfer of responsibilities for Breydon Water not included in the original budget has been received from Great Yarmouth Port Authority.
<b>OPERATIONS TOTAL</b>	<b>2,070,120</b>	<b>150,369</b>	<b>2,406,878</b>	<b>(186,389)</b>	<b>420,464</b>	
<b>PLANNING &amp; STRATEGY</b>						
<i>Strategy &amp; Projects</i>						
Strategy & Projects Salaries	80,474	-	77,027	3,447	19,961	
Biodiversity Strategy	-	-	-	-	34	
Strategy & Projects Waterways & Recreation Strategy	- 9,000	- -	- 9,000	- -	163 47	
Project Funding	-	-	-	-	514	
Management & Admin	14,898	-	16,806	(1,907)	4,000	Adjustment for posts not funded from Planning Delivery Grant in 2012/13.
Planning & Strategy Income	-	-	-	-	-	
<b>PLANNING TOTAL</b>	<b>104,372</b>	<b>0</b>	<b>102,832</b>	<b>1,540</b>	<b>24,719</b>	
<b>RESOURCES</b>						
Human Resources	63,570	-	62,358	1,212	16,148	
Finance & Insurance	141,498	-	136,352	5,146	36,190	Revised staff costs for new finance team structure from May 2012.
Governance	57,303	-	58,110	(807)	14,021	
Communications	62,750	-	61,890	859	13,939	
Visitor Centres & Yacht Stations	123,521	-	122,498	1,023	48,433	
Collection of Tolls	103,300	-	107,070	(3,770)	25,294	
ICT	78,210	-	75,844	2,366	26,357	
Legal	20,000	-	20,000	-	(30)	
Premises	213,050	-	520,248	(307,198)	41,151	Additional costs relating to development of new workshop at the Dockyard and implementation of the Authority's premises strategy.

	Navigation Annual Budget 2012/13	Navigation Use of Earmarked Reserves	Navigation Forecast Outturn	Navigation Forecast Variance	Navigation Actual to June 2012	Commentary on forecast Navigation variance
Management & Admin	70,677	-	73,134	(2,457)	18,159	
Resources Income	(81,435)	-	(81,435)	-	(19,796)	
<b>RESOURCES TOTAL</b>	<b>852,443</b>	<b>0</b>	<b>1,156,068</b>	<b>(303,625)</b>	<b>219,865</b>	
Pension Lump Sum Payments	23,200	-	23,200	-	-	
STEP		-	-	-	11	
PRISMA		227,301	227,301	-	227,301	
<b>Contributions from Earmarked Reserves</b>						
PRISMA		(227,301)	(227,301)	-	(227,301)	
Launch Replacement		(150,369)	(150,369)	-	-	
Mutford Lock		-	-	-	500	
Dredging Disposal		-	-	-	-	
Dockyard Vessels & Equipment		-	-	-	-	
Dockyard Site Maintenance		-	-	-	(43,426)	
	-	(377,670)	(377,670)	-	(270,227)	
<b>NET EXPENDITURE</b>	<b>3,050,135</b>	<b>-</b>	<b>3,538,610</b>	<b>(488,475)</b>	<b>622,134</b>	
<b>(SURPLUS) / DEFICIT</b>	<b>197,885</b>	<b>-</b>	<b>671,360</b>	<b>(473,475)</b>	<b>(1,856,416)</b>	

Earmarked Reserve Movements	Balance as at March 2012	Transfers in	Transfers out	Balance as at June 2012
PRISMA	(205,573)	-	227,301	21,728
Launch Replacement	(150,369)	(5,625)	-	(155,994)
Mutford Lock	(270,374)	(6,750)	-	(277,124)
Dredging Disposal	(182,950)	(15,000)	-	(197,950)
Dockyard Vessels & Equipment	(164,056)	(15,000)	-	(179,056)
Dockyard Site Maintenance	(71,836)	(7,500)	43,426	(35,910)
<b>Total</b>	<b>(1,045,158)</b>	<b>(49,875)</b>	<b>270,727</b>	<b>(824,306)</b>

The Broads Authority – General and Navigation Income and Expenditure 2011/12

	Department	Annual Budget 2011/12			Actual Income and Expenditure 2011/12		
		General	Consolidated	Navigation	General	Consolidated	Navigation
<b>INCOME</b>							
National Park Grant	National Park Grant	(4,002,149)	(4,002,149)	-	(4,002,149)	(4,002,149)	-
Navigation Charges							
	Hire Craft Tolls	-	(1,044,000)	(1,044,000)	-	(1,044,203)	(1,044,203)
	Private Craft Tolls	-	(1,645,000)	(1,645,000)	-	(1,650,720)	(1,650,720)
	Short Visit Tolls	-	(46,200)	(46,200)	-	(46,331)	(46,331)
	Other Toll Income	-	(18,750)	(18,750)	-	(19,463)	(19,463)
Interest	Interest Received	(20,000)	(40,000)	(20,000)	(26,330)	(50,214)	(23,884)
		<b>(4,022,149)</b>	<b>(6,796,099)</b>	<b>(2,773,950)</b>	<b>(4,028,479)</b>	<b>(6,813,080)</b>	<b>(2,784,601)</b>
<b>OPERATIONS</b>							
<b>Construction &amp; Maintenance</b>							
	Dredging (Salaries)	119,232	298,080	178,848	116,202	290,506	174,303
	Fen & Tree Management (Salaries)	19,736	49,340	29,604	21,184	52,961	31,777
	Practical Maintenance (Salaries)	195,372	488,430	293,058	195,347	488,368	293,021
	Conservation of Water Bodies (Salaries)	111,488	139,360	27,872	109,707	137,134	27,427
Construction & Maintenance Salaries	Construction & Maintenance Salaries	445,828	975,210	529,382	442,441	968,968	526,527
		445,828	975,210	529,382	442,441	968,968	526,527
<b>Equipment, Vehicles &amp; Vessels</b>							
	Vehicles	82,760	206,900	124,140	64,810	162,024	97,214
	Vessels & Equipment	58,001	342,000	283,999	57,008	313,216	256,208
	Vessels & Equipment (Income)	-	-	-	-	(3,798)	(3,798)
		140,761	548,900	408,139	121,818	471,442	349,624
<b>Dredging</b>							
	Landowner Payments	-	40,000	40,000	-	5,685	5,685
	Dredging Disposal	-	70,000	70,000	-	98,906	98,906
	Dredging Disposal (Income)	-	-	-	-	(14,201)	(14,201)
	Conservation of Water Bodies	-	-	-	1,280	1,600	320
	Dredging Salaries - Staff Travel Expense	-	-	-	837	2,092	1,255
	Dredging Salaries - Recharges External	-	-	-	(720)	(1,800)	(1,080)
	Lake Restoration & Management	50,000	50,000	-	41,353	41,353	-
	Lake Restoration & Management (Income)	-	-	-	(14,583)	(14,583)	-
	Sediment Removal/Mud Pumping	50,000	50,000	-	26,441	26,441	-
	Sediment Source Control	10,000	10,000	-	4,278	4,278	-
		110,000	220,000	110,000	58,886	149,771	90,886
<b>Fen &amp; Tree Management</b>							
	How Hill	-	-	-	-	-	-
	Habitat Management & Recreation	10,000	10,000	-	5,343	5,343	-
	Fen Management	55,000	55,000	-	52,915	52,915	-
	Fen Management (Income)	(124,000)	(124,000)	-	(111,585)	(111,585)	-
	Grazing	12,000	12,000	-	6,547	6,547	-
	Grazing (Income)	-	-	-	(30)	(30)	-
	Other Habitats	-	-	-	-	-	-
	Fen & Tree Management - Travel Expenses	-	-	-	216	540	324
	Biodiversity Projects	-	-	-	-	-	-
	Tree & Scrub Management	-	-	-	-	-	-
		(47,000)	(47,000)	-	(46,594)	(46,270)	324
<b>Practical Maintenance</b>							
	Practical Maintenance (Income)	-	-	-	-	-	-
	Practical Maintenance - Staff Travel Expenses	-	-	-	1,285	3,212	1,927
	Breydon Water	-	15,000	15,000	-	(10,000)	(10,000)
	Mutford Lock	-	38,000	38,000	-	30,522	30,522
	ECP Maintenance & Repair	-	8,000	8,000	-	14,906	14,906
	ECP Maintenance & Repair (Income)	-	-	-	-	(3,861)	(3,861)
	Moorings Maintenance & Repair	-	142,000	142,000	-	68,370	68,370
	Moorings Maintenance & Repair (Income)	-	-	-	-	(65)	(65)
	Notice Boards Maintenance & Repair	-	10,000	10,000	-	10,022	10,022
	Other Navigation Works	-	68,000	68,000	-	18,025	18,025
	Other Navigation Works (Income)	-	-	-	-	(79,853)	(79,853)
	PROW/Access	-	-	-	1,351	1,351	-
	PROW/Access (Income)	-	-	-	(2,450)	(2,450)	-
	CROW Act Implementation	-	-	-	-	-	-
	Site Maintenance (Income)	(15,000)	(121,000)	(106,000)	(973)	(8,017)	(7,044)
	Site Maintenance	45,000	45,000	-	33,006	33,006	-

Department	Annual Budget 2011/12			Actual Income and Expenditure 2011/12		
	General	Consolidated	Navigation	General	Consolidated	Navigation
	30,000	205,000	175,000	32,219	75,169	42,950
	679,588	1,902,110	1,222,522	608,769	1,619,080	1,010,311
<b>Ranger Services</b>						
Rangers (Salaries)	187,856	469,640	281,784	206,897	500,200	293,303
Rangers	77,813	124,500	46,687	37,551	70,835	33,283
Rangers (Income)	(53,500)	(53,500)	-	(54,768)	(54,768)	-
Rangers (Lump Sum)	-	-	-	921	1,974	1,053
Launches	-	78,000	78,000	-	58,759	58,759
Launches	-	-	-	-	-	-
WCP - Park Management	-	-	-	-	-	-
Removal of Wrecks	-	4,000	4,000	-	-	-
	212,169	622,640	410,471	190,601	577,000	386,399
<b>Safety &amp; Asset Management</b>						
<u>Safety</u>						
Safety (Salaries)	22,815	70,200	47,385	26,201	80,620	54,418
Safety	-	-	-	384	1,327	943
Safety (Income)	-	(5,000)	(5,000)	-	-	-
H & SW	15,000	25,000	10,000	7,086	11,810	4,724
Boat Safety	-	14,000	14,000	-	21,954	21,954
Boat Safety (Income)	-	-	-	-	(12,393)	(12,393)
Oil Spill Preparedness	-	1,250	1,250	-	6,532	6,532
	37,815	105,450	67,635	33,671	109,849	76,178
<u>Asset Management</u>						
Asset Management (Salaries)	18,126	30,210	12,084	18,296	30,493	12,197
Asset Management	16,775	27,500	10,725	18,496	30,357	11,861
Asset Management (Income)	-	(1,000)	(1,000)	-	(1,100)	(1,100)
Boat Houses & Billets	-	12,000	12,000	-	5,264	5,264
Land Based Management	-	3,000	3,000	1,604	5,129	3,525
Moorings	-	26,000	26,000	-	31,059	31,059
	34,901	97,710	62,809	38,396	101,202	62,806
	72,716	203,160	130,444	72,067	211,051	138,984
<b>Volunteers</b>						
Volunteers (Salaries)	24,048	30,060	6,012	24,004	30,006	6,001
Volunteers	4,000	5,000	1,000	3,895	4,869	974
Volunteers (Income)	(160)	(200)	(40)	(160)	(200)	(40)
Recruitment & Training	4,000	5,000	1,000	2,149	2,686	537
	31,888	39,860	7,972	29,888	37,360	7,472
<b>Management &amp; Admin</b>						
Operations Management & Admin (Salaries)	50,182	114,570	64,388	49,923	113,979	64,056
Chief Exec (Salaries)	14,016	32,000	17,984	14,342	32,745	18,402
Chief Exec	-	-	-	834	1,904	1,070
Operations Management & Admin	6,570	15,000	8,430	6,086	13,895	7,809
Operations Management & Admin (Income)	-	-	-	-	-	-
	70,768	161,570	90,802	71,185	162,523	91,338
<b>OPERATIONS TOTAL</b>	<b>1,067,128</b>	<b>2,929,340</b>	<b>1,862,212</b>	<b>972,510</b>	<b>2,607,014</b>	<b>1,634,504</b>
<b>PLANNING &amp; STRATEGY</b>						
<b>Development Management</b>						
Development Management (Salaries)	238,606	238,606	-	237,083	237,083	-
Development Management (Lump Sum)	-	-	-	3,757	3,757	-
Development Management	30,000	30,000	-	59,568	59,568	-
Development Management (Income)	(85,000)	(85,000)	-	(87,910)	(87,910)	-
	183,606	183,606	-	212,497	212,497	-
<b>Strategy &amp; Projects</b>						
<u>Strategy &amp; Projects Salaries</u>						
Biodiversity (Salaries)	63,700	70,000	6,300	63,191	69,440	6,250
Trinities (Salaries)	36,790	36,790	-	35,610	35,610	-
Lound (Salaries)	20,740	20,740	-	17,906	17,906	-
HLF (Salaries)	-	-	-	-	-	-
Strategy & Projects (Salaries)	86,405	94,950	8,546	85,903	94,399	8,496
Tourism (Salaries)	-	-	-	-	-	-
Cultural Heritage (Salaries)	32,214	35,400	3,186	31,117	34,194	3,077

Department	Annual Budget 2011/12			Actual Income and Expenditure 2011/12		
	General	Consolidated	Navigation	General	Consolidated	Navigation
Policy Planning (Salaries)	35,208	38,690	3,482	40,061	44,023	3,962
Broads Plan (Salaries)	-	-	-	-	-	-
STEP (Salaries)	36,873	40,520	3,647	36,669	40,296	3,627
Recreation (Salaries)	35,300	35,300	-	33,933	33,933	-
Waterways Strategy (Salaries)	-	49,870	49,870	-	48,373	48,373
Other Projects (Salaries)	39,867	43,810	3,943	39,640	43,561	3,920
	<b>387,097</b>	<b>466,070</b>	<b>78,973</b>	<b>384,030</b>	<b>461,735</b>	<b>77,705</b>
<b>Biodiversity Strategy</b>						
Fen Strategy	93,640	93,640	-	69,076	69,076	-
Fen Strategy (Income)	(5,000)	(5,000)	-	(8,833)	(8,833)	-
Conservation of Water Bodies	17,500	17,500	-	13,370	13,370	-
Conservation of Water Bodies (Income)	-	-	-	-	-	-
Biodiversity	-	-	-	2,041	2,243	202
Biodiversity Strategy	41,835	41,835	-	25,249	25,249	-
Biodiversity Strategy (Income)	(16,835)	(16,835)	-	(18,467)	(18,467)	-
	<b>131,140</b>	<b>131,140</b>	<b>-</b>	<b>82,436</b>	<b>82,638</b>	<b>202</b>
<b>Partnerships/HLF</b>						
WCP - Park Development	-	-	-	-	-	-
Trinities	80,900	80,900	-	63,800	63,800	-
Trinities (Income)	(91,000)	(91,000)	-	(85,742)	(85,742)	-
Lound	17,530	17,530	-	25,976	25,976	-
Lound (Income)	(26,750)	(26,750)	-	(26,939)	(26,939)	-
HLF	-	-	-	-	-	-
HLF (Income)	-	-	-	1,952	1,952	-
	<b>(19,320)</b>	<b>(19,320)</b>	<b>-</b>	<b>(20,953)</b>	<b>(20,953)</b>	<b>-</b>
<b>Strategy &amp; Projects</b>						
Climate Change	20,000	20,000	-	-	-	-
Climate Change (Income)	-	-	-	(22,500)	(22,500)	-
Tourism	20,000	20,000	-	20,822	20,822	-
Tourism (Income)	(3,500)	(3,500)	-	(5,025)	(5,025)	-
Cultural Heritage	30,000	30,000	-	39,787	39,862	75
Policy Planning	10,000	10,000	-	42,072	42,072	-
Policy Planning	-	-	-	(10)	(10)	-
Strategy & Projects - Staff Travel Expen	-	-	-	1,612	1,771	159
Strategy & Projects (Income)	-	-	-	(273)	(300)	(27)
Broads Plan	15,000	15,000	-	15,211	15,211	-
	<b>91,500</b>	<b>91,500</b>	<b>-</b>	<b>91,695</b>	<b>91,902</b>	<b>207</b>
<b>Waterways &amp; Recreation Strategy</b>						
Recreation Strategy	6,000	6,000	-	1,120	1,120	-
Waterways Strategy	-	9,000	9,000	-	6,547	6,547
Waterways Strategy (Income)	-	-	-	40,000	40,000	-
	<b>6,000</b>	<b>15,000</b>	<b>9,000</b>	<b>41,120</b>	<b>47,667</b>	<b>6,547</b>
<b>Project Funding</b>						
Upper Thurne Enhancement Scheme	23,463	23,463	-	310	310	-
Upper Thurne Enhancement Scheme (Income)	(19,000)	(19,000)	-	(19,873)	(19,873)	-
Other Projects (Lump Sum)	-	-	-	9,073	9,970	897
Other Projects	100,000	100,000	-	49,252	51,978	2,726
Other Projects (Income)	-	-	-	-	-	-
	<b>104,463</b>	<b>104,463</b>	<b>-</b>	<b>38,763</b>	<b>42,386</b>	<b>3,623</b>
<b>SDF</b>						
SDF transfer to reserves	150,000	150,000	-	150,000	150,000	-
SDF	-	-	-	116,349	116,349	-
	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>266,349</b>	<b>266,349</b>	<b>-</b>
	<b>850,880</b>	<b>938,853</b>	<b>87,973</b>	<b>883,440</b>	<b>971,723</b>	<b>88,284</b>
<b>Management &amp; Admin</b>						
Planning & Strategy Management & Admin (Salaries)	67,084	75,545	8,461	62,856	70,783	7,928
Chief Exec (Salaries)	29,277	32,970	3,693	29,958	33,737	3,779
Chief Exec	-	-	-	1,694	1,908	214
Planning & Strategy Management & Admin	8,880	10,000	1,120	28,346	29,249	902
Planning & Strategy Management & Admin (Income)	-	-	-	(3,666)	(4,128)	(462)
	<b>105,241</b>	<b>118,515</b>	<b>13,274</b>	<b>119,189</b>	<b>131,549</b>	<b>12,360</b>
<b>PLANNING TOTAL</b>	<b>1,139,727</b>	<b>1,240,974</b>	<b>101,247</b>	<b>1,215,126</b>	<b>1,315,770</b>	<b>100,644</b>

Department	Annual Budget 2011/12			Actual Income and Expenditure 2011/12		
	General	Consolidated	Navigation	General	Consolidated	Navigation
<b>RESOURCES</b>						
<b>Human Resources</b>						
Human Resources (Salaries)	44,173	74,870	30,697	40,839	69,219	28,380
Human Resources	8,873	15,000	6,128	11,156	18,860	7,704
Staff Training	35,400	60,000	24,600	21,004	35,600	14,596
Staff Training (Income)	-	-	-	-	-	-
	<b>88,446</b>	<b>149,870</b>	<b>61,424</b>	<b>72,999</b>	<b>123,679</b>	<b>50,680</b>
<b>Finance &amp; Insurance</b>						
Finance (Salaries)	48,722	82,580	33,858	44,760	75,865	31,105
Finance	62,049	105,167	43,118	68,938	116,843	47,906
Insurance	76,700	130,000	53,300	78,492	133,037	54,545
	<b>187,471</b>	<b>317,747</b>	<b>130,276</b>	<b>192,190</b>	<b>325,745</b>	<b>133,555</b>
<b>Governance</b>						
Governance (Salaries)	71,603	106,870	35,267	72,091	107,598	35,507
Governance	9,999	15,000	5,001	7,879	11,819	3,941
Governance (Income)	-	-	-	(280)	(420)	(140)
Members Allowance & Expenses	30,668	46,000	15,332	30,628	45,940	15,312
	<b>112,270</b>	<b>167,870</b>	<b>55,600</b>	<b>110,318</b>	<b>164,938</b>	<b>54,620</b>
<b>Communications</b>						
<u>Communications</u>						
Communications (Salaries)	164,905	216,980	52,075	165,621	217,922	52,301
Communications	563	750	188	1,054	1,405	351
Communications (Income)	(2,000)	(2,000)	-	(200)	(200)	-
Design & Interpretation	22,308	29,744	7,436	15,637	20,849	5,212
Public Relations	15,000	20,000	5,000	7,592	10,123	2,531
Public Relations (Income)	-	-	-	-	-	-
Events (Salaries)	-	-	-	-	-	-
Events	10,000	10,000	-	7,682	7,682	-
Events (Income)	-	-	-	(379)	(379)	-
Education	25,000	25,000	-	23,990	23,990	-
Education (Income)	-	-	-	(774)	(924)	(150)
	<b>235,775</b>	<b>300,474</b>	<b>64,699</b>	<b>220,222</b>	<b>280,468</b>	<b>60,246</b>
<b>Visitor Centres &amp; Yacht Stations</b>						
Visitor Centres (Salaries)	174,858	174,858	-	178,085	178,085	-
Visitor Centres	95,000	95,000	-	113,701	113,701	-
Visitor Centres (Income)	(53,000)	(53,000)	-	(61,298)	(61,298)	-
Boat Trips (Salaries)	-	-	-	-	-	-
Boat Trips	25,000	25,000	-	14,991	14,991	-
Boat Trips (Income)	(23,000)	(23,000)	-	(22,935)	(22,935)	-
WCP - Flint Barn Management	-	-	-	-	-	-
WCP - Flint Barn Management (Income)	(23,300)	(23,300)	-	(29,679)	(29,679)	-
Yacht Stations (Salaries)	30,052	120,206	90,155	28,340	113,358	85,019
Yacht Stations	10,000	40,000	30,000	9,530	38,122	28,591
Yacht Stations (Income)	(24,000)	(96,000)	(72,000)	(31,453)	(95,641)	(64,188)
	<b>211,610</b>	<b>259,764</b>	<b>48,155</b>	<b>199,283</b>	<b>248,705</b>	<b>49,422</b>
	<b>447,385</b>	<b>560,238</b>	<b>112,853</b>	<b>419,505</b>	<b>529,172</b>	<b>109,667</b>
<b>Collection of Tolls</b>						
Collection of Tolls (Salaries)	-	89,500	89,500	-	88,491	88,491
Collection of Tolls	-	12,000	12,000	-	12,482	12,482
Collection of Tolls (Income)	-	-	-	-	-	-
	-	<b>101,500</b>	<b>101,500</b>	-	<b>100,973</b>	<b>100,973</b>
<b>ICT</b>						
ICT (Salaries)	79,127	118,100	38,973	80,440	120,059	39,620
ICT	60,300	90,000	29,700	110,267	138,669	28,402
ICT (Income)	-	-	-	(55)	(82)	(27)
Telephones	13,340	20,000	6,660	8,139	13,627	5,487
	<b>152,767</b>	<b>228,100</b>	<b>75,333</b>	<b>198,791</b>	<b>272,273</b>	<b>73,482</b>
<b>Legal</b>						
Legal	80,500	100,000	19,500	100,442	114,399	13,957
Legal	-	-	-	-	(2,502)	(2,502)
	<b>80,500</b>	<b>100,000</b>	<b>19,500</b>	<b>100,442</b>	<b>111,897</b>	<b>11,455</b>

Department	Annual Budget 2011/12			Actual Income and Expenditure 2011/12		
	General	Consolidated	Navigation	General	Consolidated	Navigation
Premises						
Dragonfly House	338,200	475,000	136,800	326,066	456,367	130,301
Other Premises	91,750	244,000	152,250	74,556	322,750	248,194
Other Premises (Income)	-	-	-	(1,728)	(4,320)	(2,592)
	429,950	719,000	289,050	398,894	774,797	375,903
Management & Admin						
Resources Management & Admin (Salaries)	55,885	83,410	27,525	56,230	83,926	27,696
Chief Exec Salaries	21,440	32,000	10,560	21,939	32,745	10,806
Resources Management & Admin (Salaries)	77,325	115,410	38,085	78,169	116,670	38,501
Resources Management & Admin	27,498	30,000	2,502	39,527	43,124	3,597
Chief Exec	-	-	-	1,155	1,724	569
Resources Management & Admin	27,498	30,000	2,502	40,682	44,848	4,166
Resources Management & Admin (Income)	(13,040)	(19,463)	(6,423)	(13,305)	(19,858)	(6,553)
Pool Cars & Car Parking	6,700	10,000	3,300	8,391	12,523	4,133
Pool Cars & Car Parking (Income)	-	-	-	-	-	-
Office Expenses (Income)	-	-	-	(123)	(184)	(61)
Office Expenses	43,300	65,000	21,700	36,981	55,514	18,533
	141,782	200,947	59,165	150,795	209,514	58,718
<b>RESOURCES TOTAL</b>	<b>1,640,571</b>	<b>2,545,272</b>	<b>904,701</b>	<b>1,643,935</b>	<b>2,612,989</b>	<b>969,054</b>
Redundancy / Early Retirement						
Severance Payments	55,000	55,000	-	63,616	63,616	-
Reorganisation Costs	20,000	20,000	-	37,718	37,718	-
Lump Sum Pension Payment	25,307	43,000	17,693	25,307	43,000	17,693
STEP						
STEP transfer to reserves	75,000	75,000	-	75,000	75,000	-
STEP	-	-	-	79,934	79,989	55
STEP (Income)	-	-	-	(96,079)	(96,079)	-
	75,000	75,000	-	58,855	58,910	55
PRISMA						
PRISMA	-	215,000	215,000	-	128,325	128,325
PRISMA	-	(234,960)	(234,960)	-	(198,717)	(198,717)
PRISMA	-	19,960	19,960	-	17,555	17,555
	-	-	-	-	(52,837)	(52,837)
Contributions from Earmarked Reserves						
Planning Delivery Grant	-	-	-	(101,710)	(101,710)	-
New Office Accommodation	-	-	-	(3,934)	(3,934)	-
Mobile Phone	-	-	-	2,852	2,852	-
IEG	-	-	-	(10,189)	(10,189)	-
Sustainable Development	-	-	-	(116,349)	(116,349)	-
PRISMA	-	-	-	-	52,902	52,902
Asset Management	-	-	-	-	-	-
Fen Management Equipment	-	-	-	-	-	-
STEP	-	-	-	16,702	16,702	-
Launch Replacement	-	-	-	-	(1,600)	(1,600)
Mutford Lock	-	-	-	-	2,000	2,000
Dredging Disposal	-	-	-	-	-	-
Dockyard Vessels & Equipment	-	-	-	-	-	-
Dockyard Site Maintenance	-	-	-	-	(95,648)	(95,648)
	-	-	-	(212,628)	(254,974)	(42,346)
<b>NET EXPENDITURE</b>	<b>4,022,733</b>	<b>6,908,586</b>	<b>2,885,853</b>	<b>3,804,439</b>	<b>6,431,205</b>	<b>2,626,766</b>
<b>(SURPLUS) / DEFICIT</b>	<b>584</b>	<b>112,487</b>	<b>111,903</b>	<b>(224,040)</b>	<b>(381,875)</b>	<b>(157,835)</b>