

Income Reconciliations Community Services										
WP	Cost Centre	Cost Centre Description	Budget Manager	Budget for 2012-2013	Actual to end Nov 2012	Comments	Income Stream	Undertaking Reconciliations?	What is reconciled?	Recommendations
313	561010	Community Alarm Serv	B Jackson	924,600	572,647	See notes 1 & 3 below	Corporate & Private Careline Clients	Started	Corporate clients files have been reconciled against Oracle. Still in process of reconciling private clients files to Oracle due to volume of clients. The service are not reconciling to their Tunstall system. The Assistant Director has commented that the work has been delayed due to taking on additional contracted income generating work of two Carers Projects which necessitated new systems being set up and is quite resource intensive.	See Recommendation A, C, D & E below
266	451010	Concessionary Fares	S. Hansford	1,600	1,576	See note 1 below	Replacement of passes	Service ceases to be with CDC as of 13/14		
				<u>926,200</u>	<u>574,223</u>					

Actual Budget Amount Reviewed 926,200

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Recommendations

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Key

	No reconciliation undertaken
	Reconciliation is being undertaken but not complete
	Reconciliation complete
	Cost centre not reviewed

Income Reconciliations Housing & Planning Policy										
WP	Cost Centre	Cost Centre Description	Budget Manager	Budget for 2012-2013	Actual to end Nov 2012	Comments	Income Stream	Undertaking Reconciliations?	What is reconciled?	Recommendations
332	641010	Chichester Homeless Hostel (Westward House)	I Owen	333,200	126,940		Rents and token income (from washing machines)	Yes (Monthly)	Independent reconciliation of rent collected to tenants' records is carried out.	See Recommendation A, & D & below
315	591010	Land Charges Recoverable	L Howard	172,300	136,853	See note 6 below	Land Charges Fees	Yes (Monthly)	Paper Application - Cheque and application received, misc. income receipt produced, application entered onto TLC. Receipts are rec'd to G/L. Electronic application - NLIS to G/L.	See Recommendation A
333	641030	Short Term Leased Accommodation	I Owen	47,200	19,826					
331	641007	Letting Agency	R Dunmall	18,500	3,156	See note 9 below	Commission earned and set up fee.	Yes (Monthly)	Checked to Budget Report	Recommendation A & D below
316	591020	Land Charges Non Recoverable	L Howard	14,000	0					
325	631050	Houses in Multiple Occupation & Landlord Accreditation	R Dunmall	3,800	2,689	See note 1 below	Licences	Yes	Two received per year, misc. income receipts are rec'd to budget monitoring reports	No Recommendations.
268	461010	Street Naming and Numbering (Other Roads)	L Howard	1,400	0					
330	641005	Homelessness and Advice	R Dunmall	0	48,479	See note 1 & 16 below				
				590,400	337,943					
Actual Budget Amount Reviewed				541,800						

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Income Reconciliations Leisure & Wellbeing										
WP	Cost Centre	Cost Centre Description	Budget Manager	Budget for 2012-2013	Actual to end Nov 2012	Comments	Income Stream	Undertaking Reconciliations?	What is reconciled?	Recommendations
9 &10	Various	Novium	T Clark	177,800	54,043	See notes 6, 8, 12 & 14 below	Retail, booking services, events, learning services, archaeological depositions and admissions	Yes (Monthly)	Cash/Cheque and Card - Cash/Cheques to EPOS system (daily) then to G/L (Monthly) Invoices - Paperwork e.g. event to spread sheet of invoices to G/L	See Recommendation A & D below
27	111020	Chichester TIC Trading account	T Clark	86,600	48,086					
18	108015	Parks, Pitches Play and Open Space-Income	S Peyman	49,900	33,607	See notes 1, 3, 4, 5, 7, 10, 12, 14 & 15 below	Pitch & land hire & development course	Yes (Monthly)	Booking Form from which the service raise an invoice and then reconcile to G/L. ATB used to ensure invoices paid.	See Recommendation A & D below
13	106005	Sports & Leisure Activity Development	S Peyman	25,700	24,233		Payment for activities	Yes (Monthly)	Booking form includes payment. Information entered onto Gladstone which is rec'd to the booking forms and Misc. Income receipts which is then reconciled to G/L.	Recommendation A & D below
12	105005	Foreshores	S Peyman	8,000	11,530	See note 12 & 15 below				
33	Various	Westgate & Bourne	K McCoy	5,600	1,816,318		Direct Debit Memberships, Sports Memberships, Fitness Room Income, Sports Hall/Studio Income, Debtor Income, Fawcett Room Income and Vending Income	Yes	Cash/Cheque & Card - Cash/Cheque/Card reconciled to Gladstone daily and monthly to G/L Invoices - Paper documentation used to raise invoices, invoices rec to paper documentation and monthly to G/L. Direct Debits - Gladstone rec'd to BACs and Gladstone to G/L	See Recommendation A & D below
				<u>353,600</u>	<u>1,987,817</u>					
Actual Budget Amount Reviewed				<u>345,600</u>						

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Income Reconciliations Health Protection - Environment										
WP	Cost Centre	Cost Centre Description	Budget Manager	Budget for 2012-2013	Actual to end Nov 2012	Comments	Income Stream	Undertaking Reconciliations?	What is reconciled?	Recommendations
83	209030	Licensing	L Foord	178,400	117,454	See note 4 below	Alcohol Licensing	Yes (Monthly)	Payment is made on application either cash/cheque or card. Application is entered onto Uniform and the Misc. Income receipts are reconciled to Uniform and Uniform to G/L. Annual Fees - a renewal date is entered on receipt of an application, a report is run monthly for those due the next month and invoices are raised. The list of invoices to be raised is reconciled to G/L.	See Recommendation D
65	207005	Pest Control	I Brightmore	92,000	44,137	See note 11 below	Service Charge	Started	Reconciling Uniform to G/L. Assistant Accountant working with service	See Recommendation A, D & E below
80	209021	Taxi - Vehicles	L Foord	59,800	36,120		Taxi Licensing fees and charges	Yes (Monthly)	Monies collected on receipt of application, Application entered onto Uniform, Rec Receipts to Uniform and Uniform to G/L.	No Recommendations.
150	314006	Farmers Markets	A Stevens	51,600	36,379	See note 3 below	Stall Holder fees	Yes	Payment is made in advance by Cr/Dr card. Receipts from payments are reconciled against the Farmers Market Spread sheet which is reconciled to G/L. There are also random visits to markets to check that all stall holders attended have paid.	See Recommendation D below
81	209022	Taxi - Drivers	L Foord	31,100	34,396	see note 4 below	See WP 150 above	Yes (Monthly)		
82	209025	Gambling Licenses	L Foord	17,800	12,815		Licences for undertaking gambling on premises. Fees and renewals	Yes (Monthly)	Uniform to G/L and Misc. Income Receipts to Uniform. Annual fees are identified through a monthly report, invoices are raised and rec's against G/L	See Recommendation D below
64	203010	Environmental Permits	A Stevens	14,400	12,197		Permits	Yes (Monthly)	Permits are recorded on an Excel spread sheet which are reconciled against G/L.	Recommendation A & D below
77	209010	Licensing - Safety and Pollution	A Stevens	10,600	6,934		Animal Licensing	Yes (Monthly)	Monies are received on receipt of application, application info entered onto Uniform and monies banked. Misc. Income Receipts rec'd to Uniform and Uniform to G/L..	Recommendation A & D below
74	208060	Dog Control	A Stevens	9,400	6,527		Collection of Stray Dogs	Yes (Monthly)	Each dog collected is given a numerical reg number, this is entered onto uniform, if not numerical know a stray dog has not been entered and Uniform is reconciled to G/L	Recommendation A & D below
60	202005	Food Safety	I Brightmore	3,500	0					
73	208055	Pollution Project Unit	A Stevens	2,200	2,583	See Notes 1 & 5 below				
61	202006	Food Hygiene Courses	I Brightmore	2,100	3,322		Courses	Partially	Spread sheet of courses to Misc. Income Receipts.	See Recommendation E below
76	209005	Licensing - Commercial & Public Safety	I Brightmore	1,000	989					
				473,900	313,853					

Actual Budget Amount Reviewed 467,200

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Income Reconciliations CCS										
WP	Cost Centre	Cost Centre Description	Budget Manager	Budget for 2012-2013	Actual to end Nov 2012	Comments	Income Stream	Undertaking Reconciliations?	What is reconciled?	Recommendations
128	217005	General Trade Waste Collection	B Riley	1,159,500	837,379		Trade Waste collections	Started	Quarterly , reconciled Bartec (rounds info) to the Trade Waste Officers spread sheet of contracts. Once discrepancies are rectified the Trade Waste Spread sheet and G/L will be reconciled. SA (Service Accountant) is working with service to implement. The Contracts Manager has added "We have successfully reconciled the process to prove that all customers have been charged and that they have paid. We are currently still working on proving that all customers have been charged the correct amount".	See Recommendation A, D & E below
130	217010	Green Waste Collection	B Riley	418,500	450,413		Green Waste Collections	Yes (Quarterly)	Bartec (rounds info) to the Waste Management Database and then to G/L. The Waste Services Manager is currently working with the Technical and Systems Accountant to resolve the outstanding differences which are to be addressed within the February reconciliation.	See Recommendation A & D below
124	216005	Domestic Refuse Collection	B Riley	114,500	121,407	See Notes 1 & 5 below	Domestic bins & Sack Sales, Bulky Household Waste, Clinical Waste, School Recycling Bins, Textiles,	Domestic bins and sacks - not reconciled. Bulky Household - started. Textiles - Yes (Monthly)	Textiles - Report from company on tonnage, invoice raised and checked in G/L. Payment against invoices monitored through the ATB	See Recommendation A, C & D below
378	770000	Vehicle Workshop	R Darton	70,900	35,283	See note 2, 4 & 10 below	Cleansing Services Group (CSG), Brake Tests, MOT's, Private Hire, Non-Start Service, Insurances	Yes (Monthly)	MOT's, Brake tests, Private Hire - VOSA report to MOT spread sheet to G/L. CSG - Spread sheet of jobs to invoice number to G/L	See Recommendation A & D below
340	731046	CCS Stores	R Darton	70,000	48,173	See note 2 below	CSG Fuel	Yes (Monthly)	CSG - Fuel Card System to G/L (Invoices raised from information from the Fuel Card System).	See Recommendations A & D below
55	201005	Chichester Cemetery	B Riley	58,200	39,526	See note 3 below	Burial Plot Fees	Yes (Monthly)	Monies received in advance with the legal documents. Information entered onto the spread sheet which is reconciled to the misc. income receipts and G/L. The Service Accountant has identified that miscoding errors are not actioned she has requested that she is informed so that they can be corrected.	See Recommendation A & D below
121	215005	Street Cleansing and Litter Clearance (Non Highway)	B Riley	36,800	5,581	See note 4 below				

122	215006	CCS Streets	R Darton	12,200	8,255	See note 10 below				
346	731060	Westhampnett Depot	R Darton	11,200	6,719	See note 2 below	CSG Rental Space	Monthly Budget Monitoring Reports	The Service Accountant and Budget Manager would pick up any missing and changes to income through the Monthly Budget Monitoring Reports.	No Recommendations
21	108030	CCS Grounds Maintenance	R Darton	8,500	7,006					
111	211160	Public Conveniences General	B Riley	3,600	3,839	See note 3 below	Contributions to upkeep	Monthly Budget Monitoring Reports	The Service Accountant and Budget Manager would pick up any missing and changes to income through the Monthly Budget Monitoring Reports.	No Recommendations
56	201010	Petworth Cemetery	B Riley	2,400	1,972		See WP 55 above			See Chichester Burial
67	208005	Burial Expenses	B Riley	2,400	0		See WP 55 above			See Chichester Burial
126	216007	CCS Domestic Waste	R Darton	2,000	3,263	See note 4 & 10 below				
				<u>1,970,700</u>	<u>1,568,816</u>					

Actual Budget Amount Reviewed 1,911,200

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Income Reconciliations Development Management

WP	Cost Centre	Cost Centre Description	Budget Manager	Budget for 2012-2013	Actual to end Nov 2012	Comments	Income Stream	Undertaking Reconciliations?	What is reconciled?	Recommendations
136	302020	Building Regulations	A Frost	454,400	247,409	See notes 5 & 16 below	Site Inspection Charges	Yes (Monthly)	Cash/Card/Cheque are received on receipt of application. Application entered onto Uniform with fee (if provided). Uniform reconciled to G/L. If no fee is received, application entered but given invalid status and not progressed. No completion certificates are released until all outstanding fees are paid. Exception reports are run to ensure that all invoices have been raised, fees are automatically generated and validated before progressing to an officer.	See Recommendation A & D below
141	304005	Development Management	A Frost	427,400	503,261	See notes 4, 5, 11 & 17 below	Planning Applications (CDC & SDNP)	Yes (Monthly & Quarterly)	Fee received on receipt of application, application processed onto Uniform and Uniform Reconciled to G/L. Fees are also paid by card therefore Lagan is reconciled to Uniform. Applications received with no fee are entered but not progressed to Planning Officer. If after 28 days no fee or documentation is received, application is returned. The Reconciliations exercise is currently behind but is being brought up to date with an additional staff resource and with the help of the Assistant Accountant. Weekly quality checks against fee entries are now being carried out for both CDC and SDNP.	See Recommendation A & D below
144	305005	Planning Enforcement	A Frost	5,800	1,305	See notes 5, 11 & 16 below			Enforcement Fees not as yet included to be advised.	
139	303010	Design & Implementation	L LeVay	2,500	1,667	See notes 4 & 5 below				

890,100 753,642

Actual Budget Amount Reviewed 881,800

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Income Reconciliations ICT & Property Services										
WP	Cost Centre	Cost Centre Description	Budget Manager	Budget for 2012-2013	Actual to end Nov 2012	Comments	Income Stream	Undertaking Reconciliations?	What is reconciled?	Recommendations
	Various Codes	Estates Section	P Legood	1,646,200	1,154,779	See notes 2 & 4 below	Rental and licence fee income	Yes (Monthly)	The Estates Technician reconciled all paper files (agreements) to Uniform and then Uniform to G/L. Any new files will be reconciled monthly with the Uniform and G/L reconciliation, and a half yearly full reconciliation will be undertaken.	See Recommendation A & D below
185	319109	Midhurst Area Office Rental Element	J Bacon	10,700	12,431					
186	319110	East Pallant House Rental Element	J Bacon	8,000	11,980					
337	731010	Printing	J Dodsworth	4,800	4,494	See note 6 below	Private Printing	Partially	The Misc. Income receipts are reconciled to G/L	See Recommendation A & E below
368	741096	Contact Centre	J Dodsworth	2,300	935	See note 2 below	Income from maps for planning applications	Yes	Lagan to the invoice.	No Recommendations.
				<u>1,672,000</u>	<u>1,184,619</u>					
Actual Budget Amount Reviewed				<u>1,653,300</u>						

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Income Reconciliations Economic Development & Car Parks										
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240	Various	Car Parks & CPE	R Clark	4,601,700	3,132,224		Pay & Display, Residents Permits, Season Tickets, PCNs, On & Off Street Parking, Smart Cards, Residents Visitors Permits	Started	Pay & Display has been completed. Internal Audit has been informed that Decmeber's reconcilaiton of resident permits, season tickets PCN's and Resident Visitors Permits. Previously there had been issues with obtaining reports from the services Parking Gateway IT System. Internal Audit will carry out a review as part of 2013/14 Audit Plan of all reconcilaitons.	See Recommendation A, C, D & E below
26	111010	Midhurst TIC Trading Account	K Garraway	40,200	3,190					
				4,641,900	3,135,414					
Actual Budget Amount Reviewed				4,601,700						

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Income Reconciliations Revenues & Support Services										
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A	932326	Council Tax	L Rudziak	79,276,622	55,922,800		Council Tax	Yes (Monthly)	Iworld to Aim to G/L. The service also reconciles Iworld to SX3 to ensure number of properties reconciles	No Recommendations
B	932322	NNDR	L Rudziak	40,672,415	34,723,309		NNDR	Yes (Monthly)	Iworld to Aim to G/L. The service also reconciles Iworld to SX3 to ensure number of properties reconciles	No Recommendations
285	511040	Council Magazine	S Parker	2,900	5,912					
				<u>119,951,937</u>	<u>90,652,021</u>					

Actual Budget Amount Reviewed 119,949,037

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- 7 Excluded concessionary rents to Pallant House Gallery and Chichester Festival Theatre
- 8 Have not included deposition income with a £6,500 budget and £67 actually received.
- 9 Housing Benefit and rent to landlord was not included
- 10 Any amount posted under Insurances was not included
- 11 Any amount posted under Legal Fees was not included
- 12 Any amount posted under Rents was not included
- 13 Any amount posted under Estates Surveyor Income was not included
- 14 Any amount posted under Donations was not included
- 15 Any amount posted under Licences was not included

- 16 Any amount posted under Court Costs was not included
- 17 Any amount posted under Discharge Amounts was not included
- 18 Any amount posted under Compensation Received was not included
- 19 Any amount posted under Service Charge Income was not included

Recommendations

- A That reconciliations are checked and signed
- B That the service produce exception reports to ensure that all payments have been raised and received
- C That a reconciliation is undertaken
- D Documentation of the reconciliation performed is kept for the financial year
- E That the services ensure that their system for recording income reconciles to G/L

Key

	No reconciliation undertaken
	Reconciliation is being undertaken but not complete
	Reconciliation complete
	Cost centre not reviewed