

## MWDA REVENUE OUTTURN 2013/14

	Allowed Budget 2013/14	Revised Budget 2013/14	Actual Outturn 2013/14	Variance from Revised
	£	£	£	£
1. MWDA ESTABLISHMENT	2,213,014	2,030,927	2,111,309	-80,382
2. WASTE DISPOSAL CONTRACTS	54,084,038	54,562,089	52,423,872	2,138,217
3. CLOSED LANDFILL SITES	333,534	318,247	242,516	75,731
4. RENTS, RATES & DEPRECIATION	2,636,084	2,060,953	1,848,959	211,994
5. RECYCLING CREDITS	6,220,654	5,552,691	5,499,871	52,820
6. COMMUNICATIONS	39,129	39,129	32,156	6,973
7. STRATEGY AND DEVELOPMENT	344,000	594,987	536,584	58,403
8. CONTRACT PROCUREMENT	920,000	3,361,019	3,525,959	-164,940
<b>NET COST OF SERVICES</b>	<b>66,790,453</b>	<b>68,520,042</b>	<b>66,221,226</b>	<b>2,298,816</b>
9. INTEREST RECEIVABLE	-1,061,800	-986,975	-450,000	-536,975
10. INTEREST PAYABLE	1,329,574	1,232,000	1,242,371	-10,371
<b>NET OPERATING EXPENDITURE</b>	<b>67,058,227</b>	<b>68,765,067</b>	<b>67,013,597</b>	<b>1,751,470</b>
11. TRANSFER TO/ -FROM EARMARKED RESERVE	-920,000	(3,361,019)	(3,525,959)	164,940
12. TRANSFER TO/ -FROM GENERAL RESERVE	0	0	0	0
13. CONTRIBUTION TO/ -FROM CAPITAL ADJUSTMENT ACCOUNT	-547,128	54,320	37,293	17,027
14. CONTRIBUTION TO/ - FROM SINKING FUND	0	0	0	0
15. CONTRIBUTION TO/ - FROM CAPITAL RESERVE	0	0	0	0
<b>TOTAL COST OF SERVICE</b>	<b>65,591,099</b>	<b>65,458,368</b>	<b>63,552,493</b>	<b>1,933,476</b>
16. LEVY INCOME	-65,591,099	-65,591,099	-65,591,103	4
<b>NET (SURPLUS) CONTRIBUTION IN YEAR</b>	<b>0</b>	<b>-132,731</b>	<b>-2,066,172</b>	<b>1,933,441</b>

	Allowed Budget 2013/14 £	Revised Budget 2013/14 £	Actual Outturn 2013/14 £	Variance from Revised £
<b><u>GENERAL RESERVE</u></b>				
Balance B/Fwd	-16,405,085	-18,382,480	-18,359,953	22,527*
-Added/deducted	132,962	-132,731	-2,066,172	1,933,441
Contribution to Earmarked Reserve	920,000	3,361,019	3,525,959	-164,940
Contribution to Mann Island	0	125,487	71,240	54,247
Balance C/Fwd	<b>-15,485,085</b>	<b>-15,028,705</b>	<b>-16,828,066</b>	<b>1,799,361</b>
<b><u>EARMARKED RESERVE</u></b>				
Balance B/Fwd	0	0	0	0
Contribution from General Reserve	-920,000	-3,361,019	-3,525,959	164,940
Transferred out (in year costs)	920,000	3,361,019	3,525,059	-164,940
Balance C/Fwd	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>SINKING FUND</u></b>				
Balance B/Fwd	-28,938,036	-28,938,036	-28,938,036	0
Transferred in /out	0	28,938,036	28,938,036	0
Balance C/Fwd	<b>-28,938,036</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>WASTE DEVELOPMENT FUND</u></b>				
Balance B/Fwd	0	0	0	0
Transferred in /out	0	-28,938,036	-28,938,036	0
Balance C/Fwd	<b>0</b>	<b>-28,938,036</b>	<b>-28,938,036</b>	<b>0</b>
<b><u>CAPITAL RESERVE</u></b>				
Balance B/Fwd	-2,637,737	-4,673,737	-4,673,737	0
Contribution from General Reserve	0	0	0	0
Transferred Out (capital exp)	1,935,831	649,932	416,835	233,097
Balance C/Fwd	<b>-737,906</b>	<b>-4,023,805</b>	<b>-4,256,902</b>	<b>233,097</b>
<b><u>CAPITAL RECEIPTS RESERVE</u></b>				
Balance B/Fwd	-472,169	-733,068	-733,068	0
Contribution from General Reserve	0	0	0	0
Transferred Out (capital exp)	472,169	-733,068	-733,068	0
Balance C/Fwd	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*\*the non-material differences in the opening balance of the General Fund, between Revised Estimate and Outturn, arise from prior period adjustments made as a result of reviewing accounting procedures as part of the closedown of the accounts*

## ITEM 1 - MWDA Establishment

	Allowed Budget 2013/14	Revised Budget 2013/14	Actual Outturn 2013/14	Variance from Revised
	£	£	£	£
<u>Expenditure</u>				
Employees	1,618,546	1,589,202	1,697,733	-108,531
Premises	180,008	107,075	92,028	15,047
Transport	72,568	73,970	61,412	12,558
Supplies & Services	190,875	344,674	216,094	128,580
Agency / External support services	291,020	118,000	222,705	-104,705
External audit	81,480	60,000	59,450	550
Mann Island contingency	0	125,487	71,240	54,247
<u>Total Expenditure</u>	2,434,497	2,418,408	2,420,662	-2,254
<u>Income</u>				
Capital Fees	-80,000	-88,000	-68,838	-19,162
Management Fee - Halton	-141,484	-173,994	-169,276	-4,718
Mann Island GF contribution	0	-125,487	-71,240	-54,247
<u>Total Income</u>	-221,484	-387,481	-309,353	-78,128
Net Expenditure	<b>2,213,014</b>	<b>2,030,927</b>	<b>2,111,309</b>	<b>-80,382</b>

## ITEM 2 - Waste Disposal Contracts

	Allowed Budget 2013/14 £	Revised Budget 2013/14 £	Actual Outturn 2013/14 £	Variance from Revised £
<u>Expenditure</u>				
Contract Payments - Merseyside Districts	26,548,729	24,077,991	23,835,036	242,955
Interim contract FCC	0	4,394,619	3,919,726	474,893
Interim Contract G M	0	5,688,800	5,578,019	110,781
Contract Payments - Halton	1,476,603	1,415,446	1,476,184	-60,738
Landfill Tax	27,988,704	20,795,832	19,412,652	1,383,180
Performance Improvements	112,000	112,000	64,908	47,092
<u>Total Expenditure</u>	56,126,036	56,484,688	54,286,526	2,198,162
<u>Income</u>				
Halton Contract Income	-1,476,603	-1,415,446	-1,476,184	60,738
Trade Waste - Liverpool	0	0	0	0
Trade Waste - St Helens	0	0	0	0
Trade Waste – Wirral	-126,898	-114,896	-118,029	3,133
Trade Waste - Knowsley	-322,424	-288,424	-177,670	-110,754
Trade Waste - Sefton	-116,073	-103,833	-90,771	-13,062
<u>Total Income</u>	-2,041,998	-1,922,599	-1,862,654	-59,945
<u>Net Expenditure</u>	<b>54,084,038</b>	<b>54,562,089</b>	<b>52,423,872</b>	<b>2,138,217</b>

## ITEM 3 - Closed Landfill Sites

	Allowed Budget 2013/14	Revised Budget 2013/14	Actual Outturn 2013/14	Variance from Revised
	£	£	£	£
<u>Expenditure</u>				
<u>Premises</u>				
Premises – Maintenance	91,211	104,697	116,284	-11,587
Premises - Electricity	32,160	25,147	18,796	6,351
Premises - Trade Effluent	173,784	159,078	80,441	78,637
Premises - Other Costs	8,379	7,325	7,324	1
Sub Total	305,534	296,247	222,845	73,402
<u>Supplies</u>				
S&S - Analyst Fees	28,000	22,000	19,671	2,329
Sub Total	28,000	22,000	19,671	2,329
Net Expenditure	<b>333,534</b>	<b>318,247</b>	<b>242,516</b>	<b>75,731</b>

**ITEM 4 - Rents, Rates &  
Depreciation**

	<b>Allowed Budget 2013/14</b>	<b>Revised Budget 2013/14</b>	<b>Actual Outturn 2013/14</b>	<b>Variance from Revised</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Expenditure</u>				
Rent	31,282	33,998	30,095	3,903
Rates	690,612	683,696	681,186	2,510
Depreciation & impairment	1,914,190	1,343,259	1,137,677	205,582
<u>Net Expenditure</u>	<b>2,636,084</b>	<b>2,060,953</b>	<b>1,848,959</b>	<b>211,994</b>

## ITEM 5 - Recycling Credits

	<b>Allowed Budget 2013/14</b>	<b>Revised Budget 2013/14</b>	<b>Actual Outturn 2013/14</b>	<b>Variance from Revised</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Expenditure</u>				
<u>Recycling Credits</u>				
RC Liverpool	1,114,201	1,166,830	1,129,893	36,937
RC Wirral	1,217,091	752,294	740,922	11,372
RC Sefton	2,228,875	2,003,029	2,082,644	-79,615
RC Knowsley	409,150	372,299	377,045	-4,746
RC St Helens	1,251,338	1,258,239	1,169,367	88,872
<u>Net Expenditure</u>	<b>6,220,654</b>	<b>5,552,691</b>	<b>5,499,871</b>	<b>52,820</b>

## ITEM 6 - Communications

	<b>Allowed Budget 2013/14</b>	<b>Revised Budget 2013/14</b>	<b>Actual Outturn 2013/14</b>	<b>Variance from Revised</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Expenditure</u>				
Equipment, Furniture, Materials	4,500	4,000	3,686	314
General Office Supplies	5,530	4,550	4,650	-100
PR Agency	18,000	19,500	19,500	0
Computers	2,000	2,000	0	2,000
Expenses	0	0	0	0
Grants & Subscriptions	2,579	2,579	0	2,579
Miscellaneous	6,520	6,500	4,320	2,180
<u>Net Expenditure</u>	<b>39,129</b>	<b>39,129</b>	<b>32,156</b>	<b>6,973</b>



## ITEM 7 - Strategy &amp; development

	<b>Allowed Budget 2013/14</b>	<b>Revised Budget 2013/14</b>	<b>Actual Outturn 2013/14</b>	<b>Variance from Revised</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Expenditure</u>				
Policy & Research	2,000	2,000	-610	2,610
Strategy Update	0	0	0	0
Sustainable Development	7,000	5,000	5,680	-680
Partnership Development	20,000	20,000	15,077	4,923
Apprentices Development Education & Awareness Programme	0	77,000	77,625	-625
	12,000	12,000	1,387	10,613
Community Funding	50,000	225,987	226,030	-43
Waste Prevention Programme Stakeholder Engagement Development	248,000	248,000	210,630	37,370
	5,000	5,000	765	4,235
Waste Eco Smart expenditure	0	8,849	3,481	5,368
Waste Eco Smart – Grant income	0	-8,849	-3,481	-5,368
<u>Net Expenditure</u>	<b>344,000</b>	<b>594,987</b>	<b>536,584</b>	<b>58,403</b>

## ITEM 8 - Contract Procurement

	Allowed Budget 2013/14	Revised Budget 2013/14	Actual Outturn 2013/14	Variance from Revised
	£	£	£	£
<u>Expenditure</u>				
Contract Procurement - Post OBC Legal	500,000	340,000	481,323	-141,323
Contract Procurement - Post OBC Financial	350,000	250,500	381,121	-130,621
Contract Procurement - Post OBC Planning	0	0	0	0
Contract Procurement - Post OBC Technical	100,000	95,500	93,925	1,575
Contract Procurement - Post OBC Other	50,000	23,000	20,650	2,350
Contract Procurement – legal challenge & settlement	0	2,831,847	2,697,655	116,192
<u>Income</u>				
Halton Advisors Contribution	-80,000	-161,828	-148,715	-13,113
<u>Net Expenditure</u>	<b>920,000</b>	<b>3,361,019</b>	<b>3,525,959</b>	<b>-164,940</b>

## ITEMS 9 &amp;10 - Interest Receivable, Interest Payable

	<b>Allowed Budget 2013/14</b>	<b>Revised Budget 2013/14</b>	<b>Actual Outturn 2013/14</b>	<b>Variance from Revised</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest Receivable	-1,061,800	-986,975	-450,000	-536,975
Interest Payable	1,329,574	1,232,000	1,242,371	-10,371