

BLACK SLUICE INTERNAL DRAINAGE BOARD

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Our Ref: IMW/DPW/B10_1

Date: 20th April 2016

To the Chairman and Members of the Audit & Risk Committee

Notice is hereby given that a Meeting of the Audit & Risk Committee will be held at the Offices of the Board on **Wednesday, 27th April 2016 at 2pm** at which your attendance is requested.



Chief Executive

AGENDA

1. Apologies for absence.
2. To receive and if correct sign the Minutes of the Audit & Risk Committee Meeting held on the 22nd September 2015 (pages 1 - 5).
3. Matters arising.
4. To receive the Internal Audit report 2015/16 (pages 6 - 11).
 - (a) Additional Committee Consultation with Internal Auditor, requested by Internal Auditor
5. To review the Draft – Audit & Risk Committee Terms of Reference (page 12 & 13).
6. To review the following Board policies:
 - (a) Risk Management Strategy (pages 14 – 37)
 - (b) Financial Regulations (pages 38 – 42)
 - (c) Procurement Policy (pages 43 – 46)
 - (d) 9 metre Bye Law (pages 47 - 51)
 - (e) Publication Scheme (pages 52 - 55)
 - (f) Data Protection (pages 56 – 58)
7. To review the Board's Management Accounts (pages 59 -74)
8. To discuss the Practitioners Guide – Governance & Accountability for Smaller Authorities
9. To receive the Risk Register (page 75)
10. To review the Board's Catalogue of Policies (page 76)
11. Any other business.

BLACK SLUICE INTERNAL DRAINAGE BOARD

MINUTES

of the proceedings of a meeting of the Audit & Risk Committee

held at the offices of the Board on
22nd September 2015 at 10:30am

Members

Chairman - * Cllr M Brookes

* Mr W Ash	* Mr V A Barker
Mr J G Fowler	* Mr R Leggott
* Cllr B Russell	

* Member Present

In attendance: Mr I Warsap (Chief Executive)
Mr D Withnall (Finance Manager)
Mr D Gowing (Internal Auditor)

The Chairman welcomed Mr D Gowing to the meeting.

802 APOLOGIES FOR ABSENCE

Apologies were received from Mr J G Fowler.

803 MINUTES OF THE AUDIT & RISK COMMITTEE MEETING

Minutes of the last meeting held on the 10th April 2015, copies of which had been circulated, were considered and it was agreed that they should be signed as a true record with the following amendment;

Minute No 728

Paragraph 2, first line – The Chief Executive informed the Committee the Operations Manager, had stated that Copes recommended this policy remain the same and an additional policy be created, a “Near Miss Policy” to identify any trends.

804 MATTERS ARISING

(a) Risk Management Strategy - Minute No 724

Mr V Barker asked if the BSIDB Staff had been trained to operate the Environment Agency (EA) Black Sluice Pumps.

The Chief Executive stated that he has again approached the EA with the offer to cover 50% of the costs to train two members of the BSIDB staff to work alongside the EA staff in operating the Black Sluice Pumping Station. Unfortunately they have not taken up the offer.

(b) Near Miss Reporting Policy - Minute No 728

The Finance Manager referred to the Committees discussions at the last meeting that a new separate policy be put in place to identify trends in "Near Miss" situations which can be identified and resolved.

Mr R Leggott asked if the workforce are made aware of the necessity to complete reports and understand the Boards policies. In response the Chief Executive stated that all Boards policies are included in the Induction of new staff. All Staff attend training days twice yearly in which all updated polices are discussed and the requirement to complete reports.

The Committee RESOLVED to recommend that the Near Miss Reporting policy should be approved at the next Board meeting.

(c) Cyber Security - Minute No 731

The Finance Manager stated that information on the rating system is now encrypted.

An external hard drive network attached storage system (NAS) is due to be fitted for the backup data to be stored offsite. Data is sent to the NAS to make it more secure on an encrypted external connection. This will mean that there will no longer be a need to transport backup tapes.

Mr V Barker asked if in a worst case scenario how access would be obtained to the backup files. The Finance Manager answered that the Chief Executive and the Boards IT provider have the relevant passwords.

805 TO RECEIVE A REPORT ON INSURANCE RENEWAL - Agenda Item 4

It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with section 2 of the Public Bodies (Admission to Meetings) Act 1960.

806 TO RECEIVE THE ANNUAL RETURN INCLUDING EXTERNAL AUDITORS OPINION - Agenda Item 5

The Finance Manager presented the completed Annual Return which had been approved at the Executive Committee Meeting held on the 15th June 2015. The External Auditors Grant Thornton have issued a clean report with no recommendations.

The Chairman stated that this is excellent work and a great achievement for the Board.

807 TO RECEIVE INTERNAL AUDIT REPORT FOR 2014/15 - Agenda Item 6(a)

Mr D Gowing presented to the Committee the Internal Auditors Audit Report with a 'substantial assurance' for the third year. Mr D Gowings' final conclusion was that he is very happy with all the controls and having proved that the system worked after a cyber attack with files backed up and systems up and running very quickly. He had no management recommendations and stated that the Black Sluice IDB is the only Board with Substantial Assurance.

The Chairman congratulated everyone involved in all the good work which has gone into attaining this level of assurance.

808 TO RECEIVE AUDIT STRATEGY AND PLAN FOR 2015/16 - Agenda Item 6(b)

Mr Gowing stated that the strategy is the same as last year, with the allocation enough to cover the work required to audit best practice.

This year the areas he will be concentrating on are;

- (i) Rating security and data security backup.
- (ii) Grants

The Committee agreed to meet with the Internal Auditor without the management present. The Chief Executive and Finance Manager left the meeting at this point.

The Chairman minuted that matters had been discussed with the Internal Auditor to the satisfaction of the Committee members.

The Chief Executive and Finance Manager returned to the meeting.

809 TO REVIEW THE EMPLOYEES CODE OF CONDUCT - Agenda Item 7(a)

The Finance Manager presented the updated Employees Code of Conduct Policy.

The Committee RESOLVED to recommend that the Employees Code of Conduct Policy should be approved at the next Board meeting.

810 TO RECEIVE FRAUD AND CORRUPTION POLICY - Agenda Item 7(b)

The Finance Manager presented the Fraud and Corruption Policy - highlighted in red are recommended amendments.

A question was asked regarding a corruption scenario of change of BACS details on company headed paper, the Finance Manager stated that if the Board receives notification of change of BACS details then the company would be contacted using previously obtained details, to confirm this before any changes are made if we were at all suspicious.

The Committee RESOLVED to recommend that the Fraud and Corruption Policy should be approved at the next Board Meeting.

811 TO RECEIVE MEMBERS CODE OF CONDUCT POLICY - Agenda Item 7(c)

The Finance Manager presented the amendments to the Members Code of Conduct Policy the Committee made the following amendment;

Note 4

1a(i) & (ii) there should be a gap between anybody it should be any body

2d - the same as above

The Committee RESOLVED with the above amendment to recommend that the policy be approved at the next Board Meeting.

812 TO RECEIVE THE WHISTLE BLOWING CONFIDENTIAL REPORTING CODE - Agenda Item 7(d)

The Finance Manager stated that this policy has been reviewed and no amendments were recommended.

The Committee RESOLVED to recommend that the Whistle Blowing Confidential Report Code should be approved at the next Board Meeting.

813 TO RECEIVE THE OFFICERS CAR LOAN POLICY - Agenda Item 7(e)

The Finance Manager stated that this policy has been reviewed and updated amendments were recommended.

The Committee RESOLVED to recommend that the Officers Car Loan Policy be approved at the next Board Meeting.

814 TO REVIEW THE BOARD'S CATALOGUE OF POLICIES - Agenda Item 8

The Finance Manager recommended that the Financial Regulations and Procurement Policy be moved forward for review in April 2016. The External Auditor last year had reported that these policies be reviewed annually. The Committee discussed whether it would be a worthwhile task to review yearly or 3 yearly.

The Chairman asked Mr D Gowing what would be his view and he stated that 3 yearly would be a comfortable timescale, obviously if there were changes in law or for any other reason these policies could be reviewed at the next available meeting.

The Committee then agreed that the 9 metre Bye Law, Publication Scheme and Data Protection Policies could be moved forward to the April 2016 meeting.
All AGREED.

815 TO REVIEW THE RISK REGISTER - Agenda Item 9

The Committee reviewed the Risk Register.

The Committee discussed the risk regarding item ref: 8.5 - Risk of Cyber Attack. The Finance Manager stated that any risk score 4 or above is reviewed.

The Committee reviewed this item at the previous Audit & Risk meeting on the 10th April 2015 and requested a quotation for an insurance policy to cover the risk which was quoted at over £3.5k and therefore was rejected by the Executive Committee. The Finance Manager displayed the risk matrix on screen.

The Committee agreed that Cyber Attack would always be a risk and therefore should be reviewed. They agreed to recommend that the potential impact be MEDIUM reducing the Risk Level from 6 to 4.

8.5 Risk of Cyber Attack

Consequence:	All computers and information inaccessible Risk of Data Protection Breach Security of Information (Keylogger)
How risk is managed:	Proactive IT Maintenance Contract with external consultants 4 hour response for server or Network failure Staff with limited training and remote support
Further Work	Staff Training Unified Threat Management system installed and subscription maintained

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	MEDIUM	6	Continue above activities

The Committee recommended the above amendment be included in the Risk Management Strategy Policy and be approved at the next Board Meeting.

There being no further business the meeting ended at 12:15.

GOWING INTERNAL AUDIT SERVICES LTD

ANNUAL INTERNAL AUDIT REPORT

**Black Sluice
Internal Drainage Board
April 2016**

INTERNAL AUDIT REPORT

1 EXECUTIVE SUMMARY

- 1.1 I have completed the 2015/16 internal audit of the Black Sluice Internal Drainage Board in accordance with the Public Sector Internal Audit Standards and with regard to the ADA Practitioners guide.
- 1.2 The statutory basis for internal audit in local authorities in England (which includes Drainage boards) is a specific requirement in the Accounts and Audit regulations which requires that the organisation must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.
- 1.3 The internal audit service is an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.
- 1.4 This audit included an implementation review of previous audit recommendations, review of any system changes, sample testing of 2015/16 transactions and provision of best practice advice gained through my audit of other IDBs. An audit of the Bourne Fen Farm Trust Fund has also been completed.
- 1.5 The main findings were:-
- all previously agreed recommendations have been implemented
 - well maintained and accurate records and transactions
 - in accordance with the code of conduct and to demonstrate good governance Board members are required to complete a registry of interests form and these are now fully up-to-date.
 - IT back-up has been reviewed and improved and will be further enhanced during the year
 - the Bourne Fen Farm Trust Fund recorded a surplus of £1,078 for the year ended 31 March 2015 with reserves of £231,029. The entries in the revenue account and balance sheet provided were supported by appropriate evidence.
 - there is a governance concern in respect of reports and if this continues the overall assurance level could reduce. There has been an internal review of staff pay by the Executive in each of the last two years but this is undertaken and reported by the Chief Executive and includes his own position, there is no independent check. For good governance the Chief Executive (and Finance Manager) withdraw from the meeting when this is discussed but there is no record in the Chief Executive's report or on file of his interest. Once discussed the meeting minute only records the decision. In the last two years the decisions have been contrary to the

recommendations but no justification or reasoning for this is recorded which is particularly important when one pay increase is agreed but others are rejected. A similar issue arose when the Chief Executive presented a report to the Executive on notice periods. The report quoted from statements made at the Audit and Risk Committee but these were not fully accurate although the recommendation was rejected

A detailed control test programme and results is available upon request.

- 1.6 Recommendations have been proposed, discussed and agreed with the Chairman, Chief Executive and Finance Manager. A management action plan is in Section 3.
- 1.7 An interim audit will be undertaken to ensure continued implementation of good controls.
- 1.8 It is my opinion that, in respect of the areas covered by this report I am pleased to provide **substantial assurance** on the system of controls.
- 1.9 I would like to place on record my thanks for the co-operation and assistance given by all staff during this audit.

David Gowing
Gowing Internal Audit Services Ltd.
May 2016

EVALUATION CRITERIA

Substantial Assurance	There is a sound system of control designed to achieve the system objectives and the controls are being consistently applied.
Adequate Assurance	While there is a basically sound system, there are weaknesses that put a minority of the system objectives at risk and/or there is evidence that the level of non-compliance with some of the controls may put a minority of the system objectives at risk.
Limited Assurance	Weaknesses in the system of controls are such as to put most or all of the system objectives at risk and/or the level of non-compliance puts most or all of the system objectives at risk.
No Assurance	Control is poor, leaving the system open to significant error or abuse and/or significant non-compliance with basic controls.

2 FINDINGS

2.1 The annual return for boards with annual income or expenditure under £6.5million requires internal audit to provide certification on the following ten key control objectives. Any comment or issue on an objective is noted below otherwise the objective can be considered to be fully met:-

a) Appropriate books of account have been properly kept throughout the year.

b) Financial Regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.

c) The Board assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

d) The annual rating requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

e) Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

f) Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.

g) Salaries to employees and allowances to Board members were paid in accordance with Board approvals and PAYE and NI requirements were properly applied.

h) Asset and investment registers were complete and accurate and properly maintained.

i) Periodic and year-end bank reconciliations were properly carried out.

j) Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments /income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.

3 MANAGEMENT ACTION PLAN

This action plan has been fully discussed and agreed with management.

The priority is based on the following:-

Critical

A control failure that is critical to the organisation's aims and objectives. This will require immediate action by management.

High

A significant control weakness which is a significant risk to the service or organisation and is likely to lead to material loss or significant public criticism. This will require immediate action by management.

Medium

A control that undermines the effectiveness of internal control and may lead to some loss or some public criticism but does not represent a significant risk to the organisation. This will require prompt action by management.

Low

This might be important to the service but does not represent a significant risk for the service or organisation. This will require action by management but not necessarily immediate.

Recommendation	Priority	Management Comments	Responsibility for implementation and date
The Audit and Risk Committee to review and recommend to the Executive / Board how reports with quotes from other staff, members or external persons be approved.	H	The Chairman to arrange for the minute to be recorded if the officers have left the meeting. Matters to be discussed with the Chairman prior to the management being involved. Any quoted person should confirm any minute or report that they are quoted in before being published.	Chairman, immediately
The Board to consider an independent senior staff pay review rather than the current system.	H	Consider if we could work in partnership with Boston Borough Council to utilise their independent person paying them expenses to attend an annual Executive meeting.	Chairman, immediately
The reasoning for acceptance or rejection of report recommendations to be included in meeting minutes.	H	To ensure that in conjunction with the independent person the minutes are concise and accurate.	Chairman, immediately

BLACK SLUICE INTERNAL DRAINAGE BOARD

AUDIT & RISK COMMITTEE – TERMS OF REFERENCE

1. GENERAL

The Black Sluice IDB shall have an Audit & Risk Committee.

The Committee shall have seven members who will be appointed by the Board.

The Membership shall include:

- Two elected member from Northern Works Committee.
- Two elected member from Southern Works Committee.
- Two appointed Members
- One additional Member.

The Chairman shall be appointed by the Board at the annual meeting.

2. MEETINGS OF THE COMMITTEE

The Committee shall meet at least once each year and a quorum shall be three members. No one other than the Committee members shall be entitled to attend Committee Meetings, but any other persons shall attend meetings if invited by the Committee.

The external auditors may request a meeting if they consider that one is necessary.

3. POWERS OF THE COMMITTEE

The Committee is authorised:

- To investigate any activity within its responsibilities;
- To seek any information that it requires from any Officer or employee of the Board and all employees are directed to cooperate with any request made by the Committee;
- To obtain outside legal or independent professional advice, and secure the attendance of outsiders with relevant experience and expertise if it consider this necessary.

4. RESPONSIBILITIES OF THE COMMITTEE

The responsibilities of the Committee shall be:

Financial Reporting

- (a) To review, and challenge where necessary, the actions and judgements of Officers in relation to the Boards financial statements and related formal statements.
- (b) To review a financial report as part of the agenda for one meeting and then the management accounts for the second meeting
- (c) To consider other relevant topics, as proposed by the Board.

Internal Control and Risk Management

- (d) To review the arrangements for the Boards employees to raise concerns, in confidence, about possible wrong doings in financial reporting or other matters;
- (e) To keep under review the effectiveness of the Board's internal controls and risk management systems;
- (f) To review and approve the statements to be included in the Annual Report concerning internal controls and risk management.

Internal Audit

- (g) To review Internal audit programme of works and ensure effective liaison with external auditors.
- (h) The Internal Auditor attends one meeting annually that the Committee discuss their remit without the management present.

External Audit

- (i) To oversee the relationship with the external auditors;
- (j) To review the findings of the audit including the management letter and managements response to the auditors findings and recommendations.

Reporting

Minutes of meetings of the Committee shall be presented to the next meeting of the Board.

The Committee shall review its terms of reference at least every 5 years and its own effectiveness and recommend any necessary changes to the Board.

To be reviewed by the Audit & Risk Committee

Black Sluice Internal Drainage Board

Risk Management Strategy

Risk Management Policy

Risk Analysis

Updated	27 th April 2016
Board Approved	
Due for Review	

Contents

1. Purpose, Aims & Objectives
2. Accountabilities, Roles & Reporting Lines
3. Skills & Expertise
4. Embedding Risk Management
5. Risk and the Decision Making Processes
6. Supporting Innovation & Improvement

Appendices

- A – Risk Management Strategy Statement
- B – Risk Management Policy Document
- C – Risk Analysis
- D – Risk Register

Risk Management Strategy

1. Purpose, Aims and Objectives

1.1 The purpose of the Boards Risk Management Strategy is to effectively manage potential opportunities and threats to the Board achieving its objectives. See attached Risk Management Policy Statement, Appendix A.

1.2 The Boards Risk Management Strategy has the following aims and objectives;

- Integration of Risk Management into the culture of the Board
- Raising awareness of the need for Risk Management by all those connected with the delivery of services (including partners)
- Enabling the Board to anticipate and respond to changing social, environmental and legislative conditions
- Minimisation of injury, damage, loss and inconvenience to staff, members of the public, service users, assets etc. arising from or connected with the delivery of the Board services
- Introduction of a robust framework and procedures for identification, analysis, assessment and management of risk, and the reporting and recording of events, based on best practice
- Minimisation of the cost of risk

1.3 To achieve these aims and objectives, the following strategy is proposed;

- Establish clear accountabilities, roles and reporting lines for all employees
- Acquire and develop the necessary skills and expertise
- Provide for risk assessment in all decision making processes of the Board
- Develop a resource allocation framework to allocate (target) resources for risk management
- Develop procedures and guidelines for use across the Board
- Develop arrangements to measure performance of Risk Management activities against the aims and objectives
- To make all partners and service providers aware of the Boards' expectations on risk, both generally as set out in its Risk Management Policy and where necessary in particular areas of the Boards' operations.

1.4 The Black Sluice Internal Drainage Board has adopted the following definition of Risk:

‘Risk is the threat that an event or action will adversely affect the organisation’s ability to achieve its objectives and to successfully execute its strategies’.

2. Accountabilities, Roles and Reporting Lines

2.1 A framework has been implemented that has addressed the following issues:

- The different types of risk – Strategic and Operational
- Where it should be managed
- Roles and accountabilities for all staff.
- The need to drive the policy throughout the Board
- Prompt reporting of accidents, losses, changes etc.

2.2 In many cases, risk management follows existing service management arrangements.

2.3 Strategic risk is best managed by the Board.

2.4 The Board's Chief Executive will be responsible for the Boards overall risk management strategy, and will report directly to the Board.

2.5 The Board's Chief Executive will be responsible for the Boards overall Health and Safety policy and will report to the Board.

2.6 It is envisaged that the development of a risk management strategy will encourage ownership of risk and will allow for easier monitoring and reporting on remedial actions / controls.

3. Skills and Expertise

3.1 Having established roles and responsibilities for risk management, the Board must ensure that it has the skills and expertise necessary. It will achieve this by providing Risk Management Training for Employees and Board Members, where appropriate providing awareness courses that address the individual needs of both the manual workforce and office staff.

Perhaps something we should look in to? Some will be covered by H&S Training but it should perhaps be documented somehow?

3.2 Training will focus on best practice in risk management, and awareness will also focus on specific risks in areas such as the following:

- Partnership working
- Project management
- Operation of Board vehicles and equipment
- Manual labour tasks e.g. Health and Safety issues

4. Embedding Risk Management

Risk management is an important part of the service planning process. This will enable both strategic and operational risk, as well as the accumulation of risks from a number of areas to be properly considered. Over time the Board aims to be able to demonstrate that there is a fully embedded process.

This strategy and the information contained within the appendices provides a framework to be used by all levels of staff and Members in the implementation of risk management as an integral part of good management.

5. Risks and the Decision Making Process

5.1 Risk needs to be addressed at the point at which decisions are being taken. Where Members and Officers are asked to make decisions they should be advised of the risks associated with recommendations being made. The training described in the preceding section will enable this to happen.

5.2 The Board will need to demonstrate that it took reasonable steps to consider the risks involved in a decision.

5.3 There needs to be a balance struck between efficiency of the decision making process and the need to address risk. Risk assessment is seen to be particularly valuable in options appraisal. All significant decision reports to the Board (including new and amended policies and strategies) should include an assessment of risk to demonstrate that risks (both threats and opportunities) have been addressed.

Should we leave this in and start including this formally at the bottom of reports to the Board or re-word it to say it will be considered? Something like the tables in the policy?

5.4 This process does not guarantee that decisions will always be right but it will demonstrate that the risks have been considered and the evidence will support this.

6. Supporting Innovation and Improvement

6.1 Managers have been made aware that there are a number of tools that can be used to help identify potential risks:

- Workshops.
- Scenario planning.
- Analysing past claims and other losses.
- Analysing past corporate incidents/failures.
- Health & safety inspections.
- Induction training.
- Performance Review & Development interviews.
- Staff and customer feedback.

6.2 Having identified areas of potential risk, they must be analysed by:

- An assessment of impact.
- An assessment of likelihood.

This is to be done by recording the results using the risk matrix below:

RISK ASSESSMENT MATRIX

Likelihood of occurrence ↑ HIGH MEDIUM LOW ↓	HIGH	Low Impact High Likelihood 3	Medium Impact High Likelihood 6	High Impact High Likelihood 9
	MEDIUM	Low Impact Medium Likelihood 2	Medium Impact Medium Likelihood 4	High Impact Medium Likelihood 6
	LOW	Low Impact Low Likelihood 1	Medium Impact Low Likelihood 2	High Impact Low Likelihood 3
		LOW	MEDIUM	HIGH
		← Impact on the Business →		

The high, medium and low categories for impact and likelihood are defined as follows:

IMPACT

- *High* – will have a catastrophic effect on the operation/service delivery. May result in major financial loss (over £100,000). Major service disruption (+ 5 days) or impact on the public. Death of an individual or several people. Complete failure of project or extreme delay (over 2 months). Many individual personal details compromised/revealed. Adverse publicity in national press.
- *Medium* – will have a noticeable effect on the operation/service delivery. May result in significant financial loss (over £25,000). Will cause a degree of disruption (2 – 5 days) or impact on the public. Severe injury to an individual or several people. Adverse effect on project/significant slippage. Some individual personal details compromised/revealed. Adverse publicity in local press.
- *Low* – where the consequences will not be severe and any associated losses and or financial implications will be low (up to £10,000). Negligible effect on service delivery (1 day). Minor injury or discomfort to an individual or several people. Isolated individual personal detail compromised/revealed. NB A number of low incidents may have a significant cumulative effect and require attention.

LIKELIHOOD

High	Very likely to happen	Matrix score 3
Medium	Likely to happen infrequently and difficult to predict	Matrix score 2
Low	Most unlikely to happen	Matrix score 1

7. Risk Control

7.1 Using the risk matrix produces a risk rating score that will enable risks to be prioritised using one or more of the “four T’s”

Tolerate	Score ≤ 2	Accept the risk
Treat	Score 3 to 5	If possible take cost effective in-house actions to reduce the risk.
Transfer	Score 6 to 8	Let someone else take the risk (eg by Insurance or passing responsibility for the risk to a contractor).
Terminate	Score 9	Agree that the risk is too high and do not proceed with the project or activity.

7.2 Risk assessment and risk matrices provide a powerful and easy to use tool for the identification, assessment and control of business risk. It enables managers to consider the whole range of categories of risk affecting a business activity. The technique can assist in the prioritisation of risks and decisions on allocation of resources. Decisions can then be made concerning the adequacy of existing control measures and the need for further action. It can be directed at the business activity as a whole or on individual departments/sections/functions or indeed projects.

8. Supporting Innovation and Improvement

8.1 Risk Management will be incorporated into the business planning process for the Board with a risk assessment of all business aims being undertaken as part of the annual Estimates process.

8.2 The Board’s internal auditor will have a role in reviewing the effectiveness of control measures that have been put in place to ensure that risk management measures are working.

RISK MANAGEMENT STRATEGY STATEMENT

The Board believes that risk is a feature of all businesses. Some risks will always exist and can never be eliminated: they therefore need to be appropriately managed.

The Board recognises that it has a responsibility to manage hazards and risks and supports a structured and focused approach to managing them by approval each year of a Risk Management Strategy.

In this way the Board will improve its ability to achieve its strategic objectives and enhance the value of services it provides to the community.

The Boards Risk Management objectives are to:

- Embed risk management into the culture and operations of the Board
- Adopt a systematic approach to risk management as an integral part of service planning and performance management
- Manage risk in accordance with best practice
- Anticipate and respond to changing social, environmental and legislative requirements
- Ensure all employees have clear responsibility for both the ownership and cost of risk and the tools to effectively reduce / control it

These objectives will be achieved by:

- Establishing clear roles, responsibilities and reporting lines within the organisation for risk management
- Incorporating risk management in the Board's decision making and operational management processes
- Reinforcing the importance of effective risk management through training
- Incorporating risk management considerations into Service / Business Planning, Project Management, Partnerships & Procurement Processes
- Monitoring risk management arrangements on a regular basis

The benefits of Risk Management include:

- Safer environment for all
- Improved public relations and reputation for the organisation
- Improved efficiency within the organisation
- Protect employees and others from harm
- Reduction in probability / size of uninsured or uninsurable losses
- Competitive Insurance Premiums (as insurers recognise the Board as being a "low risk")
- Maximise efficient use of available resources.

RISK MANAGEMENT POLICY DOCUMENT

In all types of undertaking, there is the potential for events and consequences that may either be opportunities for benefit or threats to success. Internal Drainage Boards are no different and risk management is increasingly recognised as being central to their strategic management. It is a process whereby Internal Drainage Boards methodically address the risks associated with what they do and the services which they provide. The focus of good risk management is to identify what can go wrong and take steps to avoid this or successfully manage the consequences.

Risk management is not just about financial management; it is about achieving the objectives of the organisation to deliver high quality public services.

The failure to manage risks effectively can be expensive in terms of litigation and reputation, the ability to achieve desired targets, and, eventually, the level of the drainage rates.

Internal Drainage Boards need to keep under review and, if need be, strengthen their own corporate governance arrangements, thereby improving their stewardship of public funds and providing positive and continuing assurance to ratepayers. The Board already looks at risk as part of their day to day activities but there is now a need to look at, adapt, improve where necessary and document existing processes.

Should the paragraph below be replaced with a paragraph relating to the potential transfer of EA Assets?

The importance of looking afresh at risk comes in the wake of a more demanding society, bold initiatives and more challenge when things go wrong. It also arises because of the significant changes taking place as a result of the Defra IDB Review and a letter received from Richard Benyon MP in 2012, further details can be found in the 2013/14 business plan. Internal Drainage Boards currently face pressures that potentially give rise to a range of new and complex risks and which suggest that risk management is more important now than at any other time.

Members are ultimately responsible for risk management because risks threaten the achievement of policy objectives. As a minimum, the members should, at least once each year:

- a) take steps to identify and update key risks facing the Board;
- b) evaluate the potential consequences to the Board if an event identified as a risk takes place; and
- c) decide upon appropriate measures to avoid, reduce or control the risk or its consequences.

This Risk Management Policy document is designed to be a living document which will be continually updated when new risks are identified or when existing risks change.

The assessment of potential impact will be classified as high, medium or low. At the same time it will assess how likely a risk is to occur and this will enable the Board to decide which risks it should pay most attention to when considering what measures to take to manage the risks.

After identifying and evaluating risks the responsible officer will need to decide upon appropriate measures to take in order to avoid, reduce or control the risks or their consequence.

RISK ANALYSIS**1. TO PROVIDE AND MAINTAIN STANDARDS OF NEEDS BASED SUSTAINABLE FLOOD PROTECTION****1.1 Risk of Being Unable to Prevent Flooding to Property or land**

The Board's main objective is to provide satisfactory water level management within the Board's area.

Flooding could occur in the following ways:

- From failure of coastal defences which are maintained by EA
- From EA Watercourses
- From IDB watercourses
- From riparian watercourses
- From sewers maintained by other authorities
- From surface water

(a) Coastal or Fluvial flooding from failure or overtopping of defences

Consequence: Land and Properties could be subjected to flooding and IDB Pumping Stations could be required to deal with Substantial additional flows

How risk is managed: Board works with lead local flood authority

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	LOW	3	Continue above activities

(b) Flooding from failure of IDB pumping stations or excess rainfall

Consequence: Land and Properties could be subjected to flooding and IDB Pumping Stations could be required to deal with Substantial additional flows

How risk is managed: Board works with lead local flood authority

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	LOW	3	Continue above activities

(c) Flooding from Sewers or riparian watercourses

Consequence: Small areas of land and maybe some properties could be subjected to flooding

How risk is managed: Board works with lead local flood authority

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

1.2 **Risk of Loss of Electrical Supply**

The Board relies on electrical power for all pumping stations. Loss of supply could be encountered for a number of reasons in the future.

Consequence: Pumping stations would fail to operate
Office and Depot would be unable to function
Telemetry system fails to operate

How risk is managed: Dual drive gearboxes installed at pumping stations to enable pumps to be operated by a tractor
Large pumping stations have generator connections but the Board would have to hire in generators which may be in short supply
UPS system fitted to telemetry computer and Mains server

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	LOW	3	Continue above activities

1.3 **Risk of Pumps failing to operate**

Consequence: High water levels and possible flooding
Extra expenditure on pumping station maintenance

How risk is managed: Pumping engineer checks at regular intervals
Refurbishment of plant has been carried out
Continued investment planned for pumping stations over next Ten years

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	LOW	3	Continue above activities

1.4 Risk of Watercourses being unable to convey water

Consequence: High water levels and possible flooding
Extra expenditure on drain maintenance

How risk is managed: Asset conditions are shown on a database
All watercourses are cleared of weed growth once each year
All watercourses are desilted on a regular basis
Board regularly check and clear out culverts

Further work: Continue to review asset conditions in asset database

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

1.5 Risk of Operating machinery to maintain watercourses

The Board operates excavators and tractor mounted machines to remove weed growth and silt from watercourses. There are risks in operating this machinery.

Risk: Hitting overhead electrical services
Hitting underground electrical services
Machines falling into watercourse
Parts of machine hitting people or other vehicles

Consequence: Damage to Third parties
Damage to vehicles
Injury to staff

How risk is managed: Machinery is regularly serviced
Machinery is checked twice each year by a qualified engineer
Health and Safety Policy, reported annually to the Board
Health and Safety Consultant employed
All drivers are suitably trained
All drivers are provided with the required safety equipment
All machinery is insured by the Board

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

1.6 Risk of Claims from Third Parties for damage to property or injury

Risk: The Board could cause damage to property or injury due to their actions

Consequence: Loss of income
Extra work for staff

How risk is managed: The Board has adequate insurance
The Board train staff to undertake works safely
Risk assessments are carried out

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

Should the likelihood be higher?

High Very likely to happen Matrix score 3
Medium Likely to happen infrequently and difficult to predict Matrix score 2
Low Most unlikely to happen Matrix score 1

1.7 Risk of Loss of Senior Staff

Consequence: Inability to operate efficiently

How risk is managed: Hire in temporary staff from Agencies or other local Drainage Boards
Formalised arrangements to share staff from other drainage boards

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

1.8 Insufficient Finance to Carry Out Works

Consequence: Watercourses not maintained in satisfactory condition
Pumping Stations more at risk of failure
Increased risk of poor drainage and flooding

How risk is managed: Ten year budget to ensure adequate funding

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

1.9 Reduction in Staff Performance

Consequence: Reduced standards of maintenance

How risk is managed: Appraisal system not sure that a formal Appraisal system is beneficial and ongoing appraisal is much better utilising the capability procedure if there are concerns that require formal intervention?)

Management systems

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

1.10 Insufficient Staff Resources

Consequence: Reduced standards of maintenance
Reduced value for money

How risk is managed: Review by senior management
Reports to Executive Committee

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

2. TO CONSERVE AND ENHANCE THE ENVIRONMENT WHEREVER PRACTICAL AND POSSIBLE TO ENSURE THERE IS NO NET LOSS OF BIODIVERSITY

2.1 Risk of Prosecution for not Adhering to Environmental Legislation

The Board have responsibilities to promote nature conservation and the environment

Consequence: Prosecution for damage to habitat
Injury or death of fish, birds or mammals

How risk is managed: Board employs an environmental consultant for reports and advice
Workforce are trained in environmental matters
Working within the restraints of the Board's Biodiversity Action Plan

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

2.2 Non Delivery of Objectives

Consequence: Biodiversity Action Plan not complied with

How risk is managed: Projects included in capital plan

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
LOW	MEDIUM	2	Continue above activities

3. TO PROVIDE A 24 HOUR/365 DAY EMERGENCY RESPONSE FOR THE COMMUNITY

3.1 Emergency Plan Inadequate or not up to date

Consequence: Difficulties in emergency situation

How risk is managed: Regular review of plan

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
LOW	LOW	1	Continue regular reviews

3.2 Insufficient Resources

Consequence: Inability to provide adequate response

How risk is managed: Shared resources with neighbouring Boards

Use local farmer's resources

Review sources available

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue to review resources

3.3 Risk of Critical Incident Loss of Office

Consequence: Risk of an incident preventing the use of anything at the offices

How risk is managed: Insurance for Additional Cost of Working

Look into establishing alternative arrangements

Possibility of Witham Fourth Offices

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	LOW	3	Continue above activities

4. TO PROVIDE A SAFE AND FULFILLING WORKING ENVIRONMENT FOR STAFF

4.1 Risk of Injury to Staff and Subsequent Claims and Losses

Consequence: Injury to staff
 Claims for losses
 Senior staff liable under Corporate manslaughter Legislation

How risk is managed: Health and Safety Policy, reported annually to the Board
 Health and Safety Consultant employed
 Staff are trained for the duties that they are required to perform
 Risk assessments are carried out for all activities
 The Board has suitable insurance cover against all risks

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

4.2 Risk of not complying with Health & Safety Legislation

If Health & Safety legislation is not complied with there is a risk of work being stopped and officers being prosecuted.

Consequence: Fines and serious delays in work programme

How risk is managed: A health and safety consultant is employed to advise on policy, monitor legislation and to check Health & Safety risk assessments
 Board Health & Safety policy is developed under their guidance
 Regular training of all staff

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	LOW	3	Continue above activities

5. TO MAINTAIN FINANCIAL RECORDS THAT ARE CORRECT AND COMPLY WITH ALL RECOMMENDED ACCOUNTING PRACTICE

5.1 Risk of Loss of Cash

Very little cash collected at office

Consequence: Loss of income

How risk is managed: Money placed in safe and banked as soon as possible
The Board has adequate insurance
A maximum of £500 petty cash is held

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
LOW	LOW	1	Continue above activities

5.2 Risk of Loss of Money invested in Building Societies & Banks

Consequence: Loss of income

How risk is managed: Money is placed with known Building Societies and banks on the FCA Register
A maximum of £300,000 is invested in each organisation as per the Investment Policy
The Executive Committee of the Board reviews the investments on a regular basis

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

5.3 Risk of Fraud by Senior Officers

Consequence: Loss of money

How risk is managed: Two Officers always have to sign each mandate for a transaction
All transactions are approved by the Board
The Board has adequate insurance

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
LOW	LOW	1	Continue above activities

5.4 Risk of Inadequacy of Internal Checks

Consequence: Risk of incorrect payments being made

How risk is managed: All items resulting in payments being made by the Board are checked before being processed

All Payments made through the Board's Bank Accounts are authorised by two authorised signatories as per the Financial Regulations

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

6. TO ENSURE THAT ALL ACTIONS TAKEN BY THE BOARD COMPLY WITH ALL CURRENT UK AND EU LEGISLATION

6.1 Risks to Board Members

There are 21 Board Members who make decisions on the operation of the Board

Risk: Board Members make decisions that involve the Board in extra expense

Consequence: Liability of Board Members

How risk is managed: The Board has adequate insurance

Qualified and experienced staff advise the Board

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
LOW	LOW	1	Continue above activities

6.2 Risk of not complying with all Employment Regulations and Laws

There is a risk that the Board may not comply with all regulations and laws.

Consequence: Claims against the Board

How risk is managed: Insurance

Advice from consultants and solicitors and the industry

Finance Manager has regular training in employment law

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

7. A COST EFFICIENT IDB THAT PROVIDES VALUE FOR MONEY SERVICE

7.1 Risk of Collecting insufficient Income to Fund Expenditure

Consequence: Inability to pay staff and creditors
 Inability to maintain drains and pumping stations in a satisfactory condition

How risk is managed: Monthly finance reports sent to Members of Executive Committee
 Reports to Board Meetings
 Cash flow forecasting by Finance Manager

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
LOW	LOW	1	Continue above activities

7.2 IDB abolished or taken over

Consequence: Loss of direction from local members

How risk is managed: Association of Drainage Authorities lobbies on behalf of IDB's
 Regular dialogue with local MP's

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
LOW	LOW	1	Continue above activities

8. INFORMATION TECHNOLOGY & COMMUNICATIONS

8.1 Risk of Loss of Telemetry

Consequence: If the telemetry fails then it will be more difficult to manage the pumping stations

How risk is managed: Continual review of hardware and software
 Back up computers
 Pump Engineer's experience
 Workmen already assigned to pumping stations can be sent to check on conditions
 High Capacity UPS (Battery Backup) in place in case of power cut

Further Work: Continue to maintain trained staff to monitor telemetry

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

8.2 Risk of Loss of Telephone Communications

Consequence: Inability to communicate decisions

How risk is managed: All staff have mobile telephones
 4 Digital & 3 Analog lines on site
 UPS (Battery Backup) on Communications Cabinet

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
LOW	LOW	1	Continue above activities

8.3 Risk of Loss of Internet Connections

Consequence: Unable to remotely connect to office and Telemetry resulting in Employee having to be on site in an event
 Unable to make bank payments
 Unable to access information on internet

How risk is managed: Two Fibre Broadband internet lines into office
 Mobile Wifi Broadband

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
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MEDIUM	LOW	2	Continue above activities
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8.4 Risk of Network Failure

Consequence: All computers and information inaccessible

How risk is managed: Proactive IT Maintenance Contract with external consultants
4 hour response for server or Network failure
Staff with limited training and remote support

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	LOW	3	Continue above activities

8.5 Risk of Cyber Attack

Consequence: All computers and information inaccessible
Risk of Data Protection Breach
Security of Information (Keylogger)

How risk is managed: Proactive IT Maintenance Contract with external consultants
4 hour response for server or Network failure
Staff with limited training and remote support

Further Work: Staff Training
Unified Threat Management system installed and subscription maintained
All information taken off site digitally is encrypted and password protected

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
HIGH	MEDIUM	6	Continue above activities

Can the likelihood be reduced?

High	Very likely to happen	Matrix score 3
Medium	Likely to happen infrequently and difficult to predict	Matrix score 2
Low	Most unlikely to happen	Matrix score 1

8.6 Risk of Network Security Breach

Consequence: Unauthorised access to the Network and information stored on the network

How risk is managed: **Unified Threat Management installed and subscription maintained**
Review of Network Security by IT consultants carried out

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

8.7 Risk of Virus being introduced to Network

Consequence: Malicious damage to hardware and information by various types of virus

How risk is managed: Sophos Antivirus installed on all servers and desktop computers and managed centrally
 Hard Firewall installed to prevent unauthorised person introducing virus
 Emails filtered off site by Message Defence **and by UPS** to reduce likelihood of malicious attachments

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

8.8 Risk of Loss of Accounting Records

All of the Board's records are retained on the main server in the communications room

Consequence: Inability to pay staff
 Inability to pay creditors
 Difficulty in finalising accounts

How risk is managed: Records backed up each day
 Insurance for loss of business
 Computer systems are regularly reviewed by trained staff and external IT consultants
 Volume Shadow software copies back up every six hours
 A system recovery drive has been installed in case of catastrophic failure of server or the network
Encrypted Back up tape is taken off site out of office hours

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

8.9 Risk of Loss of Rating Records

All of the Board's records are retained on the main server in the communications room

Consequence: Inability to check who has paid rates
 Loss of income
 Loss of records of occupiers of land

How risk is managed: Records backed up each day
 Insurance for loss of business
 Volume Shadow software copies back up every six hours
 Computer systems are regularly reviewed by trained staff and
 by external IT consultants
 Encrypted Back up tape is taken off site out of office hours

Potential Impact of Risk	Potential likelihood of Risk	Risk Level	Action
MEDIUM	LOW	2	Continue above activities

BLACK SLUICE INTERNAL DRAINAGE BOARD

POLICY NO 03

FINANCIAL REGULATIONS POLICY

Review Dates:

Original Issue	16 th January 2013
Reviewed	27 th April 2016
Board Approved	

1.0 Introduction

- 1.1 The Accounts and Audit Regulations 2011 and the financial provisions of the Land Drainage Act 1991, place a responsibility on Drainage Boards to ensure that the financial management of Boards is adequate and effective.
- 1.2 Financial Regulations set out the framework of the rules for the proper financial administration of the Board and the responsibility of those charged with carrying out duties with financial implications.

2.0 Responsibility for Financial Control

- 2.1 The Finance Manager shall be responsible to the Board for overall financial control of the Board's financial affairs and the continuous provision of financial management information.
- 2.2 The Finance Manager shall be responsible for maintaining the integrity of the accounting, financial administration and financial control systems of the Board.

3.0 Annual Estimates and Budgets

- 3.1 The Chief Executive and the Finance Manager shall, each financial year, prepare estimates of income and expenditure for the ensuing financial year. Such estimates will be presented to the Executive Committee in January to allow recommendations to be put to the Board before 15th February on the level of the penny rate and council special levies.
- 3.2 The Chief Executive and the Finance Manager shall also each year produce a ten year projection to estimate levels of balances, so that the penny rate can be set at appropriate levels.
- 3.3 The Board meeting in February will set and seal the Rate for the ensuing financial year.

- 3.4 The Board shall be kept informed by the Finance Manager of the overall financial position of the Boards finances through monthly management accounts, quarterly forecasts and other reports as necessary.

Payments of Accounts / Orders

- 4.1 All requests for goods and services shall be issued on official order forms authorised as set down in the procurement policy.
- 4.2 All invoices, claims and accounts shall be authorised by the Finance Manager before payment ensuring that the payment is legal and within the power of the drainage board.
- 4.3 Payments will be made twice each month processed by the second and last Friday in each period.
- 4.4 The Finance Manager shall prepare a monthly schedule of payments that have been made.
- 4.5 All Schedules of payments are to be reported to the next available Board meeting.

5.0 Income

- 5.1 Procedures for the collection of all income due to the Board shall be under the control of the Finance Manager.
- 5.2 Payment received on behalf of the Board by cheque will be paid into the Board's bank account on a regular basis and at least within a week. Payments received in cash may be transferred to the petty cash float if required otherwise paid into the Board's bank account without delay. Payments may also be taken by debit or credit card, in person, by phone or on the Board's website or paid directly into the Board's bank account by the Debtor.
- 5.3 All payments received by which ever method shall be recorded in the collection and deposit book.
- 5.4 The Finance Manager shall have responsibility to ensure that all monies received are correctly recorded in the Board's accounting records and the correct amount of VAT is added to income accounts where applicable.
- 5.5 The Finance Manager shall keep the Board regularly informed on the level of drainage rates collected.
- 5.6 An official receipt showing date of receipt, amount received, type of remittance and reason for payment will be issued for all cash payments and for cheque payments on request.

5.7 Keys to the safe and cash boxes shall only be available to designated officers. Any lost keys must be immediately reported to the Chief Executive and Finance Manager.

6.0 Insurance

6.1 The Finance Manager, in consultation with responsible Officers initiates all appropriate insurance cover and negotiates all claims in consultation with relevant Officers.

6.2 All Policies and covers are to be reviewed on an annual basis.

6.3 The Finance Manager shall inform the Insurer in a manner and at intervals requested by the Insurer, of all asset changes and cover required.

6.4 Officers shall promptly notify the Finance Manager of any loss, liability or damage or any event likely to lead to a claim on any Board policy.

7.0 Stock and Assets

7.1 The Finance Manager shall receive a weekly stock list from the Operations Manager detailing issues, receipts and balances of stock items.

7.2 The Finance Manager will arrange a physical stock take at least twice a year with one coinciding with the financial year end on the 31st March.

7.3 The Operations Manager shall ensure proper and safe custody of all stock.

7.4 The Finance Manager shall keep an asset register. This shall record all assets above £5,000 in value. The Finance Manager will carry out at least an annual physical check of assets.

8.0 Payment to Employees

8.1 The Finance Manager shall keep a record of all employees to show details of the appointment, grade and payments in respect of each employee of the Board.

8.2 The Finance Manager shall be responsible for the payment of all, salaries, wages and other emoluments to all employees.

- 8.3 The Finance Manager shall be responsible for keeping and maintaining all records for the proper administration of PAYE, NI and Superannuation.
- 8.4 All authorised officers shall notify the Chief Executive and Finance Manager immediately of all matters affecting payments including resignations, suspensions, absences from duty and changes in remuneration.

9.0 Treasury Management / Banking Arrangements

- 9.1 The Finance Manager shall include in the monthly management accounts details on all investments which will be distributed to the Executive Committee.
- 9.2 The Board has a limit of funds that may be deposited, in a fixed term investment, with any institution which is £300,000.
- 9.3 The Board only places deposits with financial institutions which are regulated by the Financial Conduct Authority.
- 9.4 Bank transactions and instructions must be authorised by two approved officers.
- 9.5 In relation to 9.4 above, the approved officers are: Chief Executive, Finance Manager, Finance Supervisor and Operations Manager.
- 9.6 The Chief Executive and Finance Manager may hold a Business Chargecard, with a monthly limit of £5,000 for payment of expenses and Internet orders. The Operations Manager may hold a business Chargecard, with a monthly limit of £2,500. Statements are to be certified by the Finance Manager every month. Chief Executive to certify the Finance Manager's statement.
- 9.7 Small payments may be made by Petty cash under the control of the Finance Supervisor. All petty cash claims are to be recorded on a voucher supported by a receipt and authorised by the Finance Manager or Chief Executive. The maximum amount of petty cash that may be held is £500. The Finance Manager is to certify the analysis every month.
- 9.8 Bank accounts must be in the name of Black Sluice IDB.

10.0 Audit and Accounts

- 10.1 The Finance Manager shall arrange for an internal audit of the accounting, financial management and other operations of the Board. This will be undertaken by a suitably qualified and experienced internal

auditor and be undertaken in accordance with the CIPFA code of audit practice.

10.2 The internal auditor shall produce an annual report to the Executive Committee and the Audit and Risk Committee.

10.3 Any qualified or adverse Internal or External audit reports or opinions will be reported to the next available Board meeting.

10.4 The Annual Financial Statements shall be approved by the Board before the 30th June each year.

11.0 Irregularities / Fraud

11.1 In any case where irregularity is suspected in connection with financial or accounting transactions, it shall be the duty of the Finance Manager to inform the Chief Executive, Chairman of the Board, and the Board's Auditor without delay.

Black Sluice Internal Drainage Board

Policy No: 4 Procurement Policy

Review Dates:

Reviewed	27 th April 2016
Board Approved	
Due for Review	

1. INTRODUCTION

The Board approve an annual budget in February for all expenditure by the Board. Items of expenditure are discussed and approved by the Executive Committee, the Works Committees and the Board.

There has been a culture of the Board approving major items of expenditure which brings with it value for money.

2. THE PROCUREMENT PROCESS

Whatever the cost of an item or service that the Board purchases the following process is followed through to payment of that item:-

- 1 A Board order form must always be completed for any purchase made by the Board, except for purchases made using the internet or for items purchased by the Woldmarsh Group.
- 2 The following people are authorised to be issued with order books:
 - a. Chief Executive
 - b. Finance Manager
 - c. Operations Manager
 - d. Pump Engineer
 - e. Assistant Pump Engineer
 - f. Finance Supervisor
 - g. Operations Supervisor
 - h. Fitter/Pump Engineers Assistant
 - i. Unimog Driver
- 3 The order form should be filled out at the time of order and signed by the person who is organising the order and countersigned as required.
- 4 The management team is the Chief Executive, Finance Manager and Operations Manager.
- 5 The order is given to the supplier with, where possible, the agreed price of the item or service.

- 6 The green copy of the order form is given to the Finance Assistant. If additional quotations for the goods have been obtained then these should be noted on this copy.
- 7 When a delivery note is obtained this should be given to the Finance Assistant.
- 8 When the Finance Assistant receives an invoice for the goods they are to attach the order and the delivery note to this.
- 9 The invoice is approved by the Finance Manager before payment is made.
- 10 A report is made to every Board Meeting of the invoices paid by the Board.

3. BASIS OF PROCUREMENT POLICY

The policy sets out guidelines for procurement for four bands of expenditure:-

- Greater than £10,000
- Between £2,000 and £10,000
- Between £500 and £2,000
- Below £500

The Policy for Delegation of Authority gives the following authorities:

- 1 Executive Committee to approve any item of expenditure up to a value of £25,000.
- 2 The Chief Executive or Finance Manager to approve expenditure up to a value of £10,000 which is included in annual estimates and regular budgeted expenditure (eg electricity) in excess of £10,000.

4. PROCUREMENT POLICY

(a) Items with a value greater than £10,000

These items will typically be:

- Large items of plant
- Machinery and electrical equipment for pumping stations
- Substantial repair contracts
- Large contracts
- Insurance policies
- Large amounts of pipes, steel piles and other materials for stock

These items will be included in the annual budgeted expenditure and through this method the expenditure will be approved by the Board. In most cases three quotations will be obtained or the proposed purchase will be approved by the Board.

In the case of specialised equipment or in an emergency where it is not possible to obtain alternative quotations the Chairman or the Vice Chairman of the Board shall authorise the purchase.

(b) Items between £2,000 and £10,000

These items will typically be:

- Items of new plant
- Large repairs to plant
- Repairs to equipment at pumping stations
- Purchase of pipes, steel sheet piles and other construction equipment for stock.
- Items of office equipment
- Consultancy services
- Contracts for maintenance works
- Monthly payments to electricity companies.

Quotations will be obtained for items of new plant, office equipment, consultancy services and contracts for maintenance works. These will be approved by the Executive Committee before procurement, unless these have been approved within the annual budgets when the Finance Manager or Chief Executive will approve the expenditure.

Repairs of plant and pumping station equipment need to be progressed without delay and will normally be carried out by contractors or suppliers who regularly carry out work for the Board. The Finance Manager or Chief Executive shall approve this expenditure and this will be reported to the Executive Committee as part of the monthly Accounts Analysis sent to members by Email.

Regular purchases of equipment and materials for stock will be approved by the Finance Manager or Chief Executive. The Operations Manager or Operations Supervisor will where possible obtain three quotations and the best value will be chosen.

Some monthly utility payments, particularly electricity bills, will be included in this category. These payments will be approved by the Finance Manager and Chief Executive. Best value for money is achieved by using a broker to negotiate annual, 2 year or 3 year contracts with the electricity supply companies.

(c) Items between £500 and £2,000

These items will typically be:

- Purchase of small items of plant
- Hire of plant and machinery
- Repairs to plant and machinery
- Purchase of spare parts for machinery
- Material for construction materials.
- Computers and office equipment

The Finance Supervisor, Operations Supervisor, Fitter/Pump Engineers Assistant and Unimog Driver shall, where possible obtain three quotations

and obtain the authorisation from a member of the management team before signing an order for this level of procurement.

The Pump Engineer shall after obtaining three quotations, where possible, have the authorisation to sign an order for this level of procurement when associated with pumping station equipment.

(d) Items below £500

These items or services are typically spare parts for machinery, office materials and other similar goods.

If possible, value for money will be achieved by obtaining at least one other quotation or by comparing the price with previous purchases of similar goods or services. It is accepted that small incidental purchases will be purchased from the most appropriate local supplier and this is to be noted on the carbon copies of the order.

5. ITEMS PURCHASED BY CREDIT CARD

Credit cards have been issued to the Chief Executive, Finance Manager and Operations Manager for use in purchasing goods and services for the Board. These items will be authorised by the management team and no one officer should authorise their own expenditure.

These purchases will be subject to the same guidelines as normal purchases.

6. ITEMS PURCHASED BY WOLDMARSH GROUP

The Board has become a member of the Woldmarsh Buying Group which works on behalf of its members to procure goods and services at preferential prices.

If goods or services are required a member of the Management Team will contact Woldmarsh who will procure the items on behalf of the Board. **An official Board order form will be completed as above to include the agreed prices and the analysis for the accounts.**

As soon as Woldmarsh have completed an order to the suppliers a confirmation of the order is sent to the Operations Manager, **Finance Manager and Chief Executive Officer for review and oversight.**

Woldmarsh submit an invoice for payment once per month for all of the goods and services purchased for the Board.

7. SUMMARY

The above policy is not exhaustive and is written as a guide to the appropriate level of authorisation for the level of procurement required.

Members of staff should always liaise with members of the management team to ensure that procurement of materials and services give satisfactory value for money.

Staff should look for every opportunity to make bulk purchases with other authorities to achieve additional value for money.



BLACK SLUICE INTERNAL DRAINAGE BOARD

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9 METRE BYELAW POLICY

1. PURPOSE

This document sets out the policy of the Black Sluice Internal Drainage Board concerning relaxation of its Byelaw No10 permitting obstructions closer than 9.0 metres to the edge of a Board maintained watercourse. The Policy was adopted by the Board on 6th July 2005.

2. INTRODUCTION

The Boards Byelaw No 10 states:

'No person without the previous consent of the Board shall erect any building or structure, whether temporary or permanent, or plant any tree, shrub, willow or other similar growth within 9 metres of the landward toe of the bank where there is an embankment or wall or within 9 metres of the top of the batter where there is no embankment or wall, or where the watercourse is enclosed within 9 metres of the enclosing structure.'

This Byelaw only applies to Board maintained watercourses and not to riparian or private watercourses. If in doubt contact the Board at the address below.

3. BLACK SLUICE POLICY

The Board has a policy of discouraging culverting (see Board's "Policy Concerning Culverting"), this in turn has led to an increase in applications to relax Byelaw No 10. The Board recognises that owners wish to maximise the enjoyment of their land, however at the same time, the Board needs to retain its ability to maintain it's watercourses in an efficient and economic manner.

The Board will normally only consider relaxing the Byelaw when the following baseline conditions occur:

- Normal maintenance procedures (mudding and cutting) is available from at least one side of the drain.
- The owner of the opposite bank is not unduly inconvenienced.
- That should improvements or exceptional maintenance be required the obstruction is removed at the applicant's expense.

or

- Similar obstructions already exist nearby on the same bank.

The application fee for Byelaw relaxation is £50.

4. REASONS FOR THE POLICY

The policy formalises the baseline conditions above and gives written guidelines for more specific instances. The benefits of the policy are:

- Fairness and uniformity in determining applications
- Applicants can study the guidelines before application
- Powers are delegated giving a more efficient and timely service

However this policy is not intended to cover every eventuality and the Board (in formal meeting) may waive the policy and make a determination on the basis of reasonable fairness to all parties.

5. DELEGATED POWERS

Delegated powers are given to the Chief Executive and the relevant Works Committee Chairmen to determine any Byelaw relaxations that fall within the guidelines given below (except where stated otherwise). In all other cases the power to determine applications has been delegated to the appropriate Works Committee or the Executive Committee, unless a Board meeting is more timely.

6. GUIDELINES

Guidelines are given below on the following types of applications:

- 1) Buildings and Permanent structures
- 2) Existing piped watercourses
- 3) Larger watercourses
- 4) Urban or development land
- 5) Fences
- 6) Hedges
- 7) Trees and Bushes
- 8) Electricity poles, lighting columns etc.

6.1 BUILDINGS AND PERMANENT STRUCTURES

The power to determine any consent under this guideline has only been delegated to the committees.

It remains the policy of the Board that no buildings or permanent structures should generally be permitted within the 9.0 metre byelaw distance to any Board watercourse, excepting piped watercourses (see below). However where an existing building is located closer than the permitted distance, then consent may

be given to allow any extension to be placed up to a similar distance from the drain as the existing building.

6.2 EXISTING PIPED WATERCOURSES

Where a section of drain has been piped the Byelaw will normally be relaxed to allow buildings to be placed up to 4.5 metres from the centre line of the pipe. It will also allow fences in most cases to be placed above and along the line of the pipeline, but a condition will be placed on the relaxation that if at any time in the future the Board requires to carry out maintenance to the pipeline, the fences shall be removed and replaced at the expense of the Occupier, Ratepayer or the Landowner.

6.3 LARGE WATERCOURSES

On large watercourses (width greater than 9.0 metres brink to brink) no relaxation will be given for any obstruction within the 9.0 metre byelaw distance except hedges no closer than 6.0 metres where dredgings may be placed over the top (i.e. not residential).

6.4 URBAN AREAS AND DEVELOPMENT LAND

In urban areas or where new development is proposed adjacent to a medium or small drain, the Byelaw will normally be relaxed from 9.0 to 6.0 metres for fences, hedges, bushes, timber sheds and temporary structures as long as the remaining 6.0 metre width is left for the sole use of the Board for future maintenance of the drain. All buildings and permanent structures shall still be a minimum of 9.0 metres from the brink of the drain.

6.5 FENCES

Areas not covered by guidelines 6.1. to 6.4.

(a) Stock fences up to 1.2m high (post and rail / wire)

Machine drivers can work over and see through these types of fences and therefore the Byelaw will normally be relaxed on condition that they are located 1.0 metre back from the brink of the drain and access gates (minimum 3.6m or 12ft wide) are provided at each end.

(b) Solid fences above 0.4m high and fences in general above 1.2m high

Machine drivers cannot see through or cannot work over such fences and therefore the Byelaw will **not** normally be relaxed except where there is always suitable and safe access on the opposite bank and where the opposite bank owner is not unduly inconvenienced. Any consented fence shall be located a minimum of 1.0 metres from the brink of the drain. Access gates (minimum 3.6m or 12ft wide) and continued access behind the fence may still be required. The opposite land owner (if different to the applicant) will be asked for his/her comments and /or objections prior to any consent being given.

6.6 HEDGES

Areas not covered by guidelines 6.1. to 6.4.

Machines drivers cannot see through hedges nor work over high hedges and therefore the Byelaw will **not** normally be relaxed except where there is always suitable and safe access for all operations on the opposite bank and where the opposite bank owner is not unduly inconvenienced. Any consented hedge shall be located with its centre a minimum of 1.0 metre away from the brink of the drain and shall be maintained by the applicant so as not to encroach over the drain. Access gates (minimum 3.6 metres wide) and continued access behind the hedge may still be required.

The opposite land owner (if different to the applicant) will be asked for his/her comments and /or objections.

The applicant may opt out of maintaining the side facing the watercourse by paying a commuted sum to the Board.

6.7 TREES AND BUSHES

Areas not covered by guidelines 6.1. to 6.4.

If a landowner wishes to plant bushes or trees adjacent to a small or medium sized drain then the Byelaw will normally be relaxed to allow bushes to be placed 4.5 metres from the brink of the drain, and trees 6.0 metres from the brink of the drain where space is of premium to the applicant or similar planting exists along the drain.

6.8 ELECTRICITY POLES LIGHTING COLUMNS ETC.

Poles and columns adjacent to drains are inherently unstable and are not to be recommended. Wherever possible an alternative route should be found away from the drain. Where a suitable alternative cannot be found then the Byelaw may be relaxed on condition they are placed no closer than 1.0 metre to the brink of the drain and the minimum clearance below the wires is 6.0 metres.

7. PROCEDURE

1. The applicant shall apply in writing to the Board either by letter or on the application form provided along with a plan or diagram, any relevant details and the application fee.
2. An acknowledgment will be sent to the applicant within 15 days giving the date of the next appropriate Committee or Board meeting although a determination may be possible sooner under delegated powers.
3. The Board's officers will consider the effect on its current and future maintenance regimes, any foreseen future works to the drain and any environmental benefit.

4. The Board's officers will write to the opposite bank owner or occupier detailing any likely maintenance changes and requesting any comments or objections.
5. If no objections are received and the application falls within the delegated guidelines then the application may be consented, otherwise it will be deferred to the appropriate Committee or Board meeting.
6. Deferred applications and those falling outside the guidelines are determined by the relevant Committee or Board meeting.
7. The applicant is either notified in writing of a refusal or issued with two copies of the consent. The consent is not valid until the Board receive back one copy signed by the applicant.
8. The Chief Executive will report to the next Board meeting any delegated consents issued.

8. FURTHER GUIDANCE

Further information and application forms are available from the Board at the address below.

Reviewed by the Audit & Risk Committee on 19th January 2012
Approved by the Board on the 8th February 2012

Black Sluice Internal Drainage Board

Policy No: 31

Publication Scheme

Review Dates:

Original Issue	16 th January 2013
Board Approved	6 th February 2013
Due for Review	27 th April 2016

INTRODUCTION

What is and why does, the Black Sluice IDB use a Publication Scheme?

The Freedom of Information Act 2000 ("the Act") gives a general right of access to recorded information held by public authorities and sets out exemptions from that right and places a number of obligations on public authorities. The Black Sluice Internal Drainage Board is deemed to be a non-departmental public body for the purposes of the Act. Further information about the Act can be obtained from The **Information Commissioner** (<http://www.ico.gov.uk>)

The Board is required to adopt and maintain a publication scheme setting out the classes of information it holds, the manner in which it intends to publish the information, and whether a charge will be made for the information. The purpose of a scheme is to ensure a significant amount of information is available, without the need for a specific request. Schemes are intended to encourage organisations to publish more information proactively and to develop a greater culture of openness.

What information is routinely available?

The IDB information is grouped into seven classes.

- 1. Who we are and what we do**
Organisational information, structures, locations and contacts.
- 2. What we spend and how we spend it**
Financial information relating to projected and actual income and expenditure, procurement, contracts and audited accounts.
- 3. What our priorities are and how we are doing**
Strategies and plans, value for money indicators, audits, inspections and reviews.
- 4. How we make decisions**
Decision making processes and records of decisions.
- 5. Our policies and procedures**
Current written protocols, policies and procedures for delivering our services and responsibilities.

6. List and registers

All statutory and non-statutory registers.

7. The services we offer

Information about the services we currently provide including leaflets, guidance and newsletters produced.

How to access the information?

The information contained in each class may be accessed through a variety of means and in a number of formats where available. All information is available for inspection on request and by prior appointment, where appropriate copies can be made available. A charge may be applied to the information supplied; each case is considered individually. Information will be provided within 28 days, if the request is reasonable.

1. On the Black Sluice IDB web-site

Some information will be available on the web-site. This information is non-chargeable.

2. By e-mail

E-mail mailbox@blacksluiceidb.gov.uk with 'Freedom of Information Request' in the subject line.

3. By post To obtain paper copies of the information please contact:

Mr I Warsap,
Chief Executive
Black Sluice IDB
Station Road
Swineshead
Boston
Lincs
PE20 3PW

Tel: (01205) 821440 Fax: (01205) 820671 <http://www.blacksluiceidb.gov.uk>.

Please note that where hard copies of information will normally be supplied upon request, multiple copies cannot normally be provided.

4. In person

Please contact the office to arrange an appointment.

Charges and Exempt Information

Charges may be imposed for the provision of some of the information within this publication scheme. Where a class contains information which may levy a charge this is made clear with a £ symbol shown below. In adopting this scheme there has been an effort to be as open as possible but there are instances where, for legitimate reasons, certain information is not available. Where this is the case the reasons behind the decision to exclude certain information is clearly stated. Justification for excluding information is made in consideration of the general exemptions contained in the Act, the Environmental Information Regulations, the Data Protection Act or where it may be of a confidential or commercially sensitive nature.

All copyright is reserved by the Board.

The Information Available:

1. **Who we are and what we do**
 - Constitution of the Board, including their structure & membership
 - Staffing Structure
 - Geographical area covered
 - Outline of responsibilities
 - Location of offices and contact details

2. **What we spend and how we spend it (£)**
 - Annual accounts
 - Audit of accounts
 - Revenue and capital spending plans
 - Procurement Regulations
 - Funding; details of drainage rates, special levies, grants and other financial contributions
 - Staff and Board members allowances and expenses
 - Contracts awarded and their value

3. **What our priorities are and how we are doing (£)**
 - Aims, objectives and plans
 - Performance against aims and plans
 - Programme of works

4. **How we make decisions**
 - Board meeting and sub-committee minutes
 - Public consultations
 - Reports of advisory groups
 - Environmental Impact Assessments
 - Assessment of flooding risks
 - Other publicly available reports

5. **Our policies and procedures**
 - Policies and procedures for the conduct of the Boards business
 - Policies and procedures about the provision of services
 - Policies and procedures about employment matters
 - Whistle blowing policy
 - Anti-fraud & corruption policy
 - Data protection policy
 - Freedom of Information Publication Scheme
 - Customer complaints procedure
 - Charging regimes and policies

6. **List and registers (£)**
 - Register of Drainage Infrastructure
 - Nuisance Register
 - Complaints Register
 - Rate Book
 - Electoral Register (for the purposes of an Election of IDB Members)
 - Register of Members' Interests
 - Register of Gifts and Hospitality
 - Members Attendance Register
 - Freedom of Information Act disclosure log

7. The services we offer (£)

Regulatory role

Byelaws

Information for landowners, developments and operations

Notices, leaflets and guidance

Media releases

Details of the services for which the Board is entitled to recover a fee together with those fees

Feedback

Feedback, comments or complaints about this publication scheme should be directed to the Chief Executive or the Chairman of the Board, forwarded to the address stated in section 3 above; How to Access Information - 3. By Post. If you are not satisfied that information is being published in accordance with this scheme you can refer your complaint to the Information Commissioner:

The Case Reception Unit
Customer Services Team
Information Commissioners Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

www.ico.gov.uk/complaints/freedom_of_information.aspx

Approved by the Board on 6th February 2013

Black Sluice Internal Drainage Board

Policy No: 32

Data Protection Policy

Review Dates:

Original Issue	16 th January 2013
Board Approved	6 th February 2013
Due for Review	

INTRODUCTION

The Data Protection Act 1998 is designed to cover the collecting, storing, processing and distribution of personal data. It gives rights to individuals about whom information is recorded. This applies to all individuals whether they are an employee, member or a member of the public.

Employees and Board Members of Black Sluice Internal Drainage Board have a duty to be aware of the Data Protection Act principles in order to comply with the law on data protection.

Data Protection Principles

To meet the requirements of the Data Protection Act 1998, Black Sluice Internal Drainage Board fully endorses the eight principles contained therein, adhering to them at all times.

These principles are:

- Personal data shall be processed fairly and lawfully and, in particular, shall not be processed unless specific conditions are met.
- Personal data shall be obtained only for one or more specified and lawful purposes and shall not be further processed in any way incompatible with that purpose or those purposes.
- Personal data shall be adequate, relevant and not excessive in relation to the purpose or purposes for which they are processed.
- Personal data shall be accurate and where necessary, kept up to date.
- Personal data processed for any purpose or purposes shall not be kept for longer than is necessary for that purpose or those purposes.
- Personal data shall be processed in accordance with the rights of data subjects under the Act.

- Appropriate technical and organisational measures shall be taken against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data.
- Personal data shall not be transferred to a country or territory outside the European Economic Area unless that country or territory ensures an adequate level of protection for the rights and freedom of data subjects in relation to the processing of personal data.

Black Sluice Internal Drainage Board's commitment to the Data Protection Principles

Black Sluice Internal Drainage Board will do the following to comply with the principles:

- Observe fully the conditions regarding the fair collection and use of information.
- Meet its legal obligations to specify the purposes for which information is used.
- Collect and process appropriate information and only to the extent that it is required to fulfil operational needs or to comply with any legal requirements.
- Ensure the quality of information used.
- Ensure that information held is erased at the appropriate time.
- Ensure that the rights of individuals about whom we hold information can be exercised fully under the Act, including:
 - The right to be informed that processing is being undertaken
 - The right of access to their personal information
 - The right to correct, rectify, block or erase information that is regarded as wrong
- Take appropriate technical and organisational security measures to safeguard personal information.
- Ensure that personal information is not transferred abroad without suitable safeguards.

Black Sluice Internal Drainage Board adheres to its commitment to Data Protection by:

- Allocation of specific responsibility for data protection to at least one person.
- Ensure that employees handling personal information are supervised appropriately.
- Requests for access to an individual's own personal information are dealt with in a timely and courteous manner.
- Record any incidents of breach in data protection policy and take disciplinary action as appropriate.
- Undertake regular review of management of personal information and update when necessary.

Access to personal information

For information about how to request subject access to personal information please contact:
mailbox@blacksluiceidb.gov.uk (Fee applicable)

Approved by the Board on the 6th February 2013

Black Sluice Internal Drainage Board

Project Summary

2015/16

Period 11 - February 2016

	2015/16 Current Period	2015/16 Actual YTD	2015/16 Budget	Actual / Budget Variance	2015/16 Forecast	Actual / Forecast Variance	2014/15 Actual YTD	2014/15 Variance
Rates & Levies	679	2,021,241	2,031,497	(10,256)	2,020,338	903	1,993,770	27,470
Interest & Grants	(206,597)	5,672	4,587	1,085	159,666	(153,995)	28,788	(23,117)
Other Income	669	26,435	23,374	3,061	24,296	2,139	229,570	(203,135)
Rechargeable Profit	(5,462)	53,564	0	53,564	0	53,564	11,964	41,599
Solar Panel Income	0	1,558	0	1,558	0	1,558	0	1,558
Total Income	(210,711)	2,108,469	2,059,458	49,011	2,204,300	(95,831)	2,264,093	(155,624)
Schemes	(38,756)	106,367	115,000	8,633	101,261	(5,106)	105,643	(724)
Pumping Station Schemes	297	56,006	100,000	43,994	101,934	45,928	101,477	45,470
Pumping Station Maintenance	12,884	178,553	287,646	26,044	277,591	15,989	176,429	43,835
Electricity	6,479	83,049					129,007	18,636
Drain Maintenance	21,742	540,907	600,740	59,833	575,372	34,465	602,954	62,047
Environmental Schemes	7,023	12,404	25,815	13,411	5,730	(6,674)	13,346	942
Administration & Establishment	33,413	423,757	407,250	(16,507)	429,338	5,581	444,487	20,730
EA Precept	0	276,552	276,552	0	276,552	0	276,552	0
Solar Panel Expenses	30	103,686	0	(103,686)	0	(103,686)	0	(103,686)
Total Expenditure	43,112	1,781,280	1,813,003	31,723	1,767,778	(13,502)	1,849,895	87,251
Surplus / (Deficit)	(253,823)	327,189	246,455	80,734	436,522	(109,333)	414,198	(87,010)
Movement on reserves								
Development Reserve	26,620	0	0	(0)	0	(0)	0	(0)
Plant Reserve	(13,026)	(146,243)	(114,898)	31,345	(114,898)	31,345	(119,568)	26,676
Wages oncost Reserve	4,050	42,148	0	(42,148)	0	(42,148)	40,219	(1,930)
Surplus / (Deficit)	(271,467)	431,283	361,353	91,537	551,420	(98,530)	493,547	(111,755)

Black Sluice Internal Drainage Board

Income & Expenditure Summary

2015/16

Period 11 - February 2016

	2015/16	2014/15	Variance
Drainage Rates	1,033,001	1,022,291	10,710
Special Levies	988,240	971,479	16,760
Recoverable	223,641	143,424	80,216
Misc Income	34,123	259,278	(225,155)
Solar Panel Income	1,558	0	1,558
	2,280,562	2,396,473	(115,911)
Employment Costs	899,528	879,739	(19,789)
Property	191,975	207,751	15,777
General Expenses	184,722	165,129	(19,593)
Materials / Stock	95,388	45,308	(50,080)
Motor & Plant	150,502	189,652	39,150
Miscellaneous	838,343	383,243	(455,101)
Recharges	(893,969)	(303,714)	590,255
Plant	382,789	335,818	(46,972)
Total Expenditure	1,849,279	1,902,926	53,647
Net Surplus / (Deficit)	431,283	493,547	(62,264)

Black Sluice Internal Drainage Board

Balance Sheet at Period End

2015/16

Period 11 - February 2016

	<u>2015/16</u>		<u>2014/15</u>	
	£	£	£	£
Operational Land & Buildings Cost	737,739		937,739	
Pumping Stations Cost	3,861,354		3,861,354	
Non-operational Property Cost	90,000		90,000	
Vehicles, Plant & Machinery Cost	620,280		501,970	
Fixed Assets		5,309,373		5,391,063
Stock	7,774		16,710	
Debtors Cont	86,721		79,707	
VAT	41,357		53,295	
Grants Debtor	(36,402)		(26,444)	
Car Loans	6,057		0	
Prepayments	30,459		12,666	
Draw Acc	(6,335)		(14,180)	
Call Acc	310,083		310,000	
Petty Cash	236		170	
Rechargeable Work in Progress	379		(45,660)	
Natwest Government Procurement C	(389)		(1,955)	
Reserve Account	922,760		796,979	
Total Current Assets		1,362,700		1,181,287
Trade Creditors	(4,334)		(6,737)	
PAYE & NI Control Account	(13,983)		(14,643)	
Superannuation Contrl Account	(14,280)		(14,205)	
Union Subs Control Account	(124)		(138)	
AVC Control Account	(50)		(50)	
Accruals	(43,844)		(40,000)	
Attachment Orders Control Account	0		0	
Suspense	0		0	
Total Liabilities		(76,616)		(75,772)
Pension Liability		(3,264,000)		(2,919,000)
		3,331,457		3,577,578
Capital Outlay	5,080,536		5,291,278	
Pension Reserve	(3,264,000)		(2,919,000)	
Total Capital		1,816,536		2,372,278
General Reserve	669,501		344,335	
Development Reserve	168,936		146,100	
Plant Reserve	196,875		119,275	
Wage On-Cost Reserve	48,327		102,043	
Surplus/Deficit in Period	431,283		493,547	
Total Reserves		1,514,921		1,205,300
		3,331,457	0	3,577,578
<u>Cash & Bank Balances</u>				
Drawings Account		(6,335)		
Call Account		10,083	310,083	
Natwest Reserve Account @ 0.15%		922,760		
Petty Cash		236		
Chargecard		(389)		
Monmouthshire BS @ 1.10%		300,000	30 Day Notice	
		1,226,355		

Black Sluice Internal Drainage Board

Creditors & Debtors

2015/16

Period 11 - February 2016

Creditors			
Account	Name	Current Balance	Last Invoiced
ANG105	Anglian Water (Wyberton Marsh)	-26.31	
ALL004	Allstar Business Solutions Ltd	286.49	22/04/2015
CRO004	CROP LOSS	322.94	13/10/2015
WEL004	Wells Plant Hire	5,000.00	28/10/2015
OPU001	Opus Energy Limited	-1,219.44	13/01/2016
BUS001	British Gas Business	170.71	04/02/2016
BRI005	British Telecom DD	-200.03	11/02/2016
Totals		4,334.36	

Debtors			
Account	Name	Current Balance	Last Invoiced
OPU001	Opus Energy Renewables Ltd	-2,199.97	
BOW001	Mr M Bowens	-36.00	28/05/2015
LIN012	Lincolnshire Game Company	468.28	22/09/2015
ENV001	Environment Agency	59,747.54	06/01/2016
COU002	Coulstock & Place	108.00	11/01/2016
RIC001	Mr C Richards	36.34	13/01/2016
MAR004	Marstons plc	25,441.20	19/01/2016
EDF001	EDF Energy Customers plc	1,590.08	03/03/2016
Totals		85,155.47	

Black Sluice Internal Drainage Board

Schemes Expenditure

2015/16

Period 11 - February 2016

Drain Schemes						
Code	Scheme	2015/16 YTD	2015/16 Approved Budget	Budget (Over)/Under Spend	2015/16 Amended Budget	Amended Budget (Over)/Under Spend
1021	Syphon Protection 2013/14	0	0	0	0	0
1035	Kirton Meeres Long Culvert	(0)	0	0	31,000	31,000
1036	Swineshead Phase 1 Culverts	0	0	0	0	0
1037	Graft Drain Improvements	103,415	150,000	46,585	150,000	46,585
1048	Culvert 1282 -Dowsby Fen 14/15	668	0	(668)	668	0
1049	Wyberton Catchment Improvement	(0)	0	0	1	1
1210	Leavelake Drove Diversion	0	40,000	40,000	40,000	40,000
1211	General Culvert Replacement	6,252	35,000	28,748	18,304	12,052
1212	Roads Culvert Wyberton	70,940	75,000	4,060	70,941	1
1214	Bourne Fen New Dyke Revetment	11,347	40,000	28,653	40,000	28,653
1215	Maltings Lane Donington 2015	464	77,000	76,536	77,000	76,536
1216	Swineshead - Phase 2	0	80,000	80,000	40,000	40,000
1217	North Forty Foot Drain Revetme	0	30,000	30,000	3,000	3,000
1218	2015/16 Culvert 3107	4,668	0	(4,668)	0	(4,668)
1219	2015/16 Culvert 1036	6,753	0	(6,753)	0	(6,753)
1220	2015/16 Culvert 1488 TBC	1,652	0	(1,652)	0	(1,652)
1221	2015/16 Culvert 65	3,623	0	(3,623)	0	(3,623)
1099	FDGiA - Drain Schemes	(103,415)	(412,000)	(308,585)	(371,940)	(268,525)
		106,367	115,000	8,633	98,974	(7,393)

Pumping Station Schemes						
Code	Scheme	2015/16 YTD	2015/16 Approved Budget	Budget (Over)/Under Spend	2015/16 Amended Budget	Amended Budget (Over)/Under Spend
1138	Sempringham PS Weedscreen Clnr	15,428	41,000	25,572	167,928	152,500
1144	Eel Passes	0	0	(0)	0	(0)
1146	Black Hole Drove PS - New Roof	16,355	16,000	(355)	16,355	0
1147	Dowsby Lode PS - New Roof	8,272	10,000	1,728	8,272	0
1148	Chainbridge PS - Pump Repairs	5,421	10,000	4,579	5,421	0
1149	Donington Wykes -Replace Pumps	0	25,000	25,000	0	0
1150	Holland Fen-Refurb Weed cleanr	42	39,000	38,958	39,042	39,000
1151	Chainbridge PS Roof	12,958	0	(12,958)	12,958	0
1152	Great Hale PS - New Roof	12,958	0	(12,958)	12,958	0
1199	FDGiA - Pumping Station Scheme	(15,428)	(41,000)	(25,572)	(161,000)	(145,572)
		56,006	100,000	43,994	101,934	45,928

Black Sluice Internal Drainage Board

Wages Oncost Reserve Analysis

2015/16

Period 11 - February 2016

		2015/16	2014/15	Variance
1001	Basic Pay	251,422	259,482	8,059
1002	Overtime	34,131	21,794	(12,336)
1003	Bonus	723	1,526	803
1004	Call Out	389	527	138
1008	Ess User	32,862	38,070	5,208
1010	Mileage	33,608	34,749	1,140
1102	ERs NI	20,301	21,199	898
1103	ERs Superan	88,400	87,904	(496)
2008	Cleaning	843	698	(145)
3001	Telephone	9,608	5,180	(4,428)
3004	Advertising	1,336	198	(1,137)
3008	H&S	2,211	1,676	(535)
3009	Prot Clothing	4,750	2,242	(2,508)
3011	Misc	0	401	401
3016	Postage	138	0	(138)
3017	Training	-1,417	8,951	10,368
6001	Contractors	0	932	932
6002	Consultants	0	260	260
6005	Leg & Prof	0	38	38
7001	Labour	10,995	17,896	6,901
7070	Pump Eng	2,171	252	(1,919)
8155	Wages Rech	-532,525	-534,554	(2,029)
9094	JCB Teleporter (YN12 DXD)	175	0	(175)
9096	JCB 145HD	233	0	(233)
8002	Workshop Oncost	-5,046	-5,738	(691)
8004	Pump Engineer Oncost	9,068	-2,117	(11,185)
8005	Supervisor Oncost	79,237	69,960	(9,277)

Reserve B/F @ 1st April	(48,327)	(102,044)	(53,717)
(Surplus)/Deficit	44,980	32,364	(12,616)
Reserve C/F @ end of period	(3,347)	(69,680)	(66,333)

Black Sluice Internal Drainage Board

Rechargeable Summary

2015/16

Period 11 - February 2016

Code		Invoiced	Balance	Adjustment
7001	Recoverable Income General	163.66	(163.66)	
7091	Colin Richards	106.76	0.00	(25.54)
7096	Paul Nicholson	196.54	0.00	(46.69)
7097	Daniel Withnall	334.19	0.00	(20.39)
7100	Ian Warsap	198.31	0.00	
7321	Environment Agency - July 2012	0.00	1,903.49	
7432	SKDC V/O Bushing	(1,396.77)	1,396.77	
7436	Calders & Grandidge Culverts	63,970.18	(28,178.58)	
7437	Movano Crash Insurance	0.00	2.50	
7441	Calders M/Holes Lids	2,519.74	(1,947.91)	
7442	Scrap 2015/2016	598.20	(598.20)	
7444	Coulstock & Place Painting	90.00	0.00	
7445	Guthrum(New Dyke) Slip(AWS)	22,054.14	(4,591.78)	
7446	LCC- Culvert 3017	3,500.00	0.00	
7447	R. Chipperfield	151.20	(151.20)	
7448	Linc's Game	390.23	(18.58)	
7449	David Leverton- Gauge Boards	48.90	0.00	
7450	EA Cutting Swaton	5,528.12	(1,423.25)	
7451	EA Cutting Horbling	1,354.90	(198.27)	
7452	Rollinson/Wray	73.90	(3.52)	
7453	S.K.D.C Contract (Sewer)	14,515.26	(8,746.46)	
7454	S.K.D.C Contract(Water Course)	17,742.02	(2,104.95)	
7455	LCC Headwalls	262.50	(262.50)	
7456	EA Contract Site 3 (SFF)	8,290.07	(423.96)	
7457	EA Contract Site4(Helpringham)	1,964.77	1,819.66	
7458	EA Contract 5 (Scredington N)	7,103.81	(913.28)	
7459	EA Contract 6 (Scredington S)	1,233.41	(118.74)	
7460	EA Contract Site 7(Cliff Beck)	5,474.01	(715.67)	
7461	EA Contract Site 8 (Pointon)	4,735.43	(565.50)	
7462	EA Contract Site 9 (Ripp RD)	6,072.95	(529.19)	
7463	EA Contract Site 10 (Ousemere)	3,340.71	(649.09)	
7464	EA Contract 11 (Bboro. Lode)	1,167.20	(365.59)	
7465	EA Contract 12 (Help. S Beck)	4,196.53	(594.84)	
7466	EA Contract Site 13(Heck. Eau)	5,371.54	(255.79)	
7467	EA Contract 14 (Midfodder)	2,660.62	(126.70)	
7468	EA Contract 15 (Hodge Dyke)	2,223.05	(345.86)	
7469	EA Contract 16 (Ewer. Catch)	1,441.83	(68.66)	
7470	EA Contract 17(Slea-Cobb/Lock)	2,952.08	(140.58)	
7471	EA Contract 18(Cobb/Lock-B.br)	2,776.51	(852.22)	
7472	EA Contract 19 (Heck. Head)	897.71	(452.75)	
7473	EA Contract Site 20(Northland)	1,881.88	(329.62)	
7474	Mayflower Hand Roding 2015	10,112.00	(3,235.18)	
7476	WPD Culvert Ferry Lane	9,868.63	(97.06)	
7477	EA Contract Site 21 (Horbling)	688.59	(92.79)	
7478	EA Contract Site 21(Horbling2)	891.95	(42.48)	
7480	Wray Private Cutting	202.63	(0.89)	
7481	Gandy Private Cutting	303.35	(0.74)	
7482	Gandy Private cutting	50.55	(0.12)	
7483	EA Contract Site 23(Extra Work)	828.31	(39.45)	
7484	EA Contract Site 24(Bboro Lode)	822.63	402.12	
7485	EA Site 25 - Slea to Cobblers	3,685.77	(577.65)	
7488	V Barker Private Flailing	0.00	0.00	(286.87)
		223,640.50	(54,398.72)	(379.49)

Black Sluice Internal Drainage Board

Plant Account Analysis

2015/16

Period 11 - February 2016

Code	Description	Expenditure £	Generated £	Total £	Last Year Actual £	Variance (Adverse)/ Favourable £
9072	JCB 220 LR (FJ07 HKK)	17,974	36,975	19,001	18,150	851
9082	JCB JS-130 (YN09 EJU)	9,106	27,071	17,965	10,068	7,897
9088	JCB 160 (YN60 EER)	10,261	25,333	15,072	16,864	(1,791)
9096	JCB 145 (YR63 THX)	11,742	26,491	14,749	18,857	(4,108)
9097	JCB 130 (YS14 WBO)	7,941	28,004	20,063	13,655	6,408
9067	J Deere Tractor (FX06 HJE)	7,770	24,106	16,336	9,306	7,030
9076	Claas Tractor (FX08 FNH)	392	0	(392)	7,915	(8,307)
9089	Energreen (AU11 EVB)	30,218	33,111	2,893	17,384	(14,491)
9103	Twiga SPV2 (WA15 LFG)	14,125	40,961	26,836	0	26,836
9013	Forklift (EFE 964X)	695	1,044	349	620	(271)
9080	Unimog (AJ58 VDN)	61,347	68,565	7,218	17,061	(9,843)
9084	JCB531-70 Teleporter/YN12 DXD)	3,585	6,850	3,265	3,310	-46
9087	Nissan Navara (HJ60 LDK) -IWAR	0	0	0	(373)	373
9090	Isuzu (FY11 GFE) - PN	80	364	284	1,299	(1,015)
9091	Isuzu (FY11 GFG) - SM	121	309	188	1,214	(1,026)
9092	Nissan Navara (FT11 NZZ) - CR	171	651	481	5,100	(4,619)
9093	Vauxhall Vivaro Van (LN12 YPY)	3,470	7,964	4,493	1,731	2,762
9095	Vauxhall Movano Truck-VN12 GUH	3,993	7,874	3,880	3,196	685
9100	Nissan Navarra Visa - FX15 TUA	3,149	10,173	7,024	0	7,024
9101	Nissan Navarra Visa - FX15 TUH	1,685	5,668	3,984	0	3,984
9102	Nissan Navarra Acenta-FY15 RBU	2,172	4,209	2,037	0	2,037
9028	5 - 3.0m Cutting Bucket - 9076	116	0	(116)	256	(372)
9029	6 - 3.0m Cutting Bucket - 9082	210	0	(210)	566	(776)
9031	8 - 3.0m Cutting Bucket -Spare	60	0	(60)	588	(648)
9033	12- 3.75m Cutting Bucket- 9097	0	0	0	389	(389)
9032	10- 3.75m Cutting Bucket- 9072	220	0	(220)	288	(508)
9034	Cutting Buckets - General	6,099	0	(6,099)	(26,328)	20,229
9036	4- 3.75m Cutting Bucket- 9096	0	0	0	(233)	233
9066	Cavalier Flail on J Deere	3,994	0	(3,994)	(2,277)	(1,717)
9068	7- 3.0m Cutting Bucket- 9088	520	0	(520)	(2,340)	1,819
9073	Votex Mower on 9067	1,867	0	(1,867)	(78)	(1,790)
9078	Grenadier on 9076	116	0	(116)	(3,168)	3,052
9200	Cutting Baskets General	10,132	0	(10,132)	0	(10,132)
9201	Cutting Basket No.4 - 9096	1,197	0	(1,197)	0	(1,197)
9202	Cutting Basket No.5 - 9103	173	0	(173)	0	(173)
9203	Cutting Basket No.6 - 9082	113	0	(113)	0	(113)
9204	Cutting Basket No.7 - 9088	1,450	0	(1,450)	0	(1,450)
9205	Cutting Basket No.8 - Spare	378	0	(378)	0	(378)
9206	Cutting Basket No.10 - 9072	1,540	0	(1,540)	0	(1,540)
9207	Cutting Basket No.11 - Hired	434	0	(434)	0	(434)
9208	Cutting Basket No.12 - 9097	743	0	(743)	0	(743)
9020	Pump Recharges Only	0	7,600	7,600	11,430	(3,830)
9021	Pump 6"	1,199	0	(1,199)	(5,837)	4,639
9022	Pump 3"	0	0	0	(226)	226
9023	Pumps small	83	0	(83)	(55)	(28)
9043	Flatbed Double Axle Trailer	803	0	(803)	(264)	(539)
9047	Other Plant	7,045	3,451	(3,594)	(7,042)	3,448
9054	Tipping Trailer Double Axle	485	0	(485)	(509)	24
9057	Chieftain Low Loader Trailer	4,479	11,754	7,274	7,916	(642)
9058	Chieftain Dump Trailer No.1	3,265	3,532	267	2,529	(2,262)
9069	Hedge Cutter	433	130	(303)	119	(423)
9071	Chieftain Dump Trailer No.2	1,466	0	(1,466)	(866)	(599)
9083	Fuel Bowsers	1,212	0	(1,212)	(570)	(642)
9084	Trailer - Ansen Box	80	0	(80)	(162)	82
9085	Nifty Lift	817	600	(217)	(943)	726
9086	Mobile Steam Cleaner	288	0	(288)	(334)	46
8002	Workshop Recharges	(55,176)	(50,130)	5,046	5,738	(691)
		186,416	332,659	146,243	123,740	22,504

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SUMMARY

Excavators	57,024	143,874	86,850	77,593	9,257	
Tractors	52,506	98,179	45,673	34,605	11,068	
Engines / Motors / Pumps	30,322	76,459	46,137	20,892	(10,160)	
Vehicles	14,840	37,211	22,371	12,167	10,204	
Herder Buckets / Flails	29,705	0	(29,705)	(33,043)	3,338	
Small Plant / Trailers / Jetter	21,891	27,067	5,176	5,687	(512)	
Workshop Recharges	(55,176)	(50,130)	5,046	5,738	(691)	
		186,416	332,659	146,243	123,740	22,504

Black Sluice Internal Drainage Board

Project Detailed Analysis

2015/16

Period 11 - February 2016

Account	Description	2015/16 Current Period	2015/16 Actual YTD	2015/16 Budget	Actual / Budget Variance	2015/16 Forecast	Actual / Forecast Variance	2014/15 Actual YTD	2014/15 Variance
8001	Drainage Rates	679	1,033,001	1,040,881	(7,880)	1,032,098	903	1,022,291	10,710
8002	Special Levies	0	988,240	990,616	(2,376)	988,240	(0)	971,479	16,760
	Rates & Levies	679	2,021,241	2,031,497	(10,256)	2,020,338	903	1,993,770	27,470
8007	Interest	453	5,672	4,587	1,085	5,531	141	6,788	(1,116)
8008	Grants	(207,050)	(0)	0	(0)	154,135	(154,135)	22,000	(22,000)
	Interest & Grants	(206,597)	5,672	4,587	1,085	159,666	(153,995)	28,788	(23,117)
8006	Dev Fees	(26,620)	(0)	0	(0)	0	(0)	0	(0)
	Development Fund	(26,620)	(0)	0	(0)	0	(0)	0	(0)
8003	Rents	300	10,265	10,145	120	10,265	0	12,145	(1,880)
8004	Consents	50	2,350	3,200	(850)	2,500	(150)	2,550	(200)
8010	Highland Water	0	8,343	5,080	3,263	8,344	(1)	9,277	(934)
8012	Misc Inc	319	5,477	4,949	528	3,187	2,290	205,598	(200,121)
	Other Income	669	26,435	23,374	3,061	24,296	2,139	229,570	(203,135)
8021	Solar Income - Swineshead HQ	0	1,558	0	1,558	0	1,558	0	1,558
	Solar Panel Income	0	1,558	0	1,558	0	1,558	0	1,558
	Total Income	(231,869)	2,054,905	2,059,458	(4,553)	2,204,300	(149,395)	2,252,129	(197,224)
1021	Syphon Protection 2013/14	0	0	0	0	0	0	0	0
1032	Siltside Improvement	0	0	0	0	0	0	17,551	17,551
1033	General Culvert Replacement	0	0	0	0	0	0	3,076	3,076
1035	Kirton Meeres Long Culvert	(1)	(0)	0	0	31,000	31,000	0	0
1036	Swineshead Phase 1 Culverts	0	0	0	0	0	0	0	0
1037	Graft Drain Improvements	64,828	103,415	100,000	(3,415)	100,000	(3,415)	19,896	(83,519)
1038	Culvert 2588 -Dowsby Fen 14/15	0	0	0	0	0	0	9,262	9,262
1039	Culv1999-Trinity College 14/15	0	0	0	0	0	0	2,001	2,001
1040	Culv818 - Hacconby Drove 14/15	0	0	0	0	0	0	7,801	7,801
1041	Culvert 1265 - Horbling 14/15	0	0	0	0	0	0	6,841	6,841
1043	Culvert 2987 -South Kyme 14/15	0	0	0	0	0	0	6,007	6,007
1044	Culvert 2983 - Damford 14/15	0	0	0	0	0	0	4,595	4,595
1045	Culvert 756 - South Kyme 14/15	0	0	0	0	0	0	5,627	5,627
1046	Culvert 3004 - South Kyme	0	0	0	0	0	0	4,459	4,459
1047	Culvert 1281 -Dowsby Fen 14/15	0	0	0	0	0	0	5,243	5,243
1048	Culvert 1282 -Dowsby Fen 14/15	0	668	0	(668)	668	0	0	(668)
1049	Wyberton Catchment Improvement	(168)	(0)	0	0	1	1	13,284	13,284
1210	Leavelake Drove Diversion	0	0	40,000	40,000	0	0	0	0
1211	General Culvert Replacement	0	6,252	35,000	28,748	18,304	12,052	0	(6,252)
1212	Roads Culvert Wyberton	0	70,940	75,000	4,060	70,941	1	0	(70,940)
1214	Bourne Fen New Dyke Revetment	0	11,347	40,000	28,653	11,347	(0)	0	(11,347)
1215	Maltings Lane Donington 2015	0	464	77,000	76,536	77,000	76,536	0	(464)
1217	North Forty Foot Drain Revetme	0	0	30,000	30,000	3,000	3,000	0	0
1218	2015/16 Culvert 3107	0	4,668	0	(4,668)	0	(4,668)	0	(4,668)
1219	2015/16 Culvert 1036	0	6,753	0	(6,753)	0	(6,753)	0	(6,753)
1220	2015/16 Culvert 1488 TBC	0	1,652	0	(1,652)	0	(1,652)	0	(1,652)
1221	2015/16 Culvert 65	0	3,623	0	(3,623)	0	(3,623)	0	(3,623)
1099	FDGiA - Drain Schemes	(103,415)	(103,415)	(282,000)	(178,585)	(211,000)	(107,585)	0	103,415
	Schemes	(38,756)	106,367	115,000	8,633	101,261	(5,106)	105,643	(724)
1128	Dowsby Fen PS - New Roof	0	0	0	0	0	0	11,100	11,100
1136	Horbling Fen PS Weedscreen	0	0	0	0	0	0	2,385	2,385
1137	Kirton Marsh PS Resilience	0	0	0	0	0	0	1	1
1138	Sempringham PS Weedscreen Clnr	2,767	15,428	41,000	25,572	6,928	(8,500)	0	(15,428)
1140	Helpringham PS VSD Motor Contr	0	0	0	0	0	0	12,000	12,000
1141	Swineshead PS Suction Bays	0	0	0	0	0	0	39,894	39,894
1142	Ewerby PS Pump Refurbishment	0	0	0	0	0	0	17,430	17,430
1143	Bicker Eau Pump Replacement	0	0	0	0	0	0	13,583	13,583
1144	Eel Passes	0	0	0	(0)	0	(0)	5,083	5,083
1146	Black Hole Drove PS - New Roof	0	16,355	16,000	(355)	16,355	0	0	(16,355)
1147	Dowsby Lode PS - New Roof	0	8,272	10,000	1,728	8,272	0	0	(8,272)
1148	Chainbridge PS - Pump Repairs	0	5,421	10,000	4,579	5,421	0	0	(5,421)
1149	Donington Wykes -Replace Pumps	0	0	25,000	25,000	0	0	0	0
1150	Holland Fen-Refurb Weed cleanr	0	42	39,000	38,958	39,042	39,000	0	(42)
1151	Chainbridge PS Roof	0	12,958	0	(12,958)	12,958	0	0	(12,958)
1152	Great Hale PS - New Roof	12,958	12,958	0	(12,958)	12,958	0	0	(12,958)
1199	FDGiA - Pumping Station Scheme	(15,428)	(15,428)	(41,000)	(25,572)	0	15,428	0	15,428
	Pumping Station Schemes	297	56,006	100,000	43,994	101,934	45,928	101,477	45,470
2001	Allen House	1,084	2,160	1,669	(491)	1,221	(939)	1,635	(526)

2002	Bicker Eau	400	2,600	3,460	860	2,724	124	3,445	845
2003	Bicker Fen	170	2,235	2,526	291	2,504	269	2,586	351
2004	Swineshead	300	4,891	10,589	5,698	5,542	651	11,334	6,443
2005	Chain Bridge	146	5,986	7,291	1,305	7,490	1,504	6,800	814
2006	Wyberton Marsh	257	4,397	10,653	6,256	9,927	1,530	9,598	5,202
2007	Kirton Marsh	755	11,303	5,079	(6,224)	8,162	(3,141)	5,872	(5,431)
2008	Ewerby	252	3,039	4,479	1,440	3,486	447	5,498	2,459
2009	Heckington	240	2,594	4,116	1,522	3,075	481	3,994	1,400
2010	Great / Little Hale	32	2,542	4,528	1,986	3,174	632	4,433	1,891
2011	Holland Fen	274	5,945	11,643	5,698	9,829	3,884	8,536	2,591
2012	Cooks Lock	220	5,544	3,924	(1,620)	7,130	1,586	6,175	631
2013	Damford	0	1,895	4,538	2,643	2,192	297	5,393	3,498
2014	South Kyme	146	1,896	4,595	2,699	4,069	2,173	3,423	1,527
2015	Amber Hill / Trinity College	367	3,483	6,034	2,551	5,168	1,685	4,696	1,214
2016	Helpringham	297	2,915	2,469	(446)	3,123	208	3,220	305
2017	Swaton	110	1,267	2,236	969	1,095	(172)	2,581	1,313
2018	Horbling	895	6,542	4,559	(1,983)	3,896	(2,646)	5,749	(793)
2019	Billingborough	183	1,712	2,717	1,005	2,378	666	2,426	714
2020	Sempringham	75	3,676	2,711	(965)	3,133	(543)	3,752	75
2021	Dowsby Fen	38	1,928	1,185	(743)	2,244	316	1,798	(130)
2022	Gosberton	218	4,757	10,082	5,325	5,072	315	10,556	5,799
2023	Dowsby Lode	110	973	1,562	589	1,087	114	1,828	856
2024	Rippingale	621	4,329	1,932	(2,397)	3,624	(705)	2,066	(2,263)
2025	Dunsby	570	5,347	3,811	(1,536)	4,794	(553)	4,545	(802)
2026	Pinchbeck	66	4,035	1,569	(2,466)	2,343	(1,692)	367	(3,667)
2027	Hacconby	232	4,624	2,951	(1,673)	4,527	(97)	3,121	(1,503)
2028	Black Hole	143	5,573	17,161	11,588	7,277	1,704	17,310	11,737
2029	Twenty	460	1,920	2,154	234	1,986	66	1,353	(567)
2030	Dyke Fen	855	7,019	12,269	5,250	6,833	(186)	11,339	4,320
2031	Quadring Low Fen	318	1,671	2,241	570	2,375	704	2,382	711
2032	Donington North Ings	146	3,989	14,088	10,099	6,528	2,539	12,290	8,301
2033	Donington Mallard Hirn	147	1,128	3,532	2,404	1,776	648	3,094	1,966
2034	Donington Wykes	190	2,569	2,882	313	2,652	83	3,479	910
2050	PS General	8,988	126,051	110,411	(15,640)	139,155	13,104	130,879	4,828
Pumping Stations		19,304	252,534	287,646	35,112	277,591	25,057	307,554	55,019
3001	Hand Roding (DO NOT USE)	0	0	0	0	0	0	18,636	18,636
3002	Summer Cutting	210	391,411	379,999	(11,412)	389,823	(1,588)	208,684	(182,727)
3003	Grenadier Roding (DO NOT USE)	0	0	0	0	0	0	18,716	18,716
3004	Flail Mowing (DO NOT USE)	0	0	0	0	0	0	85,732	85,732
3005	RHM (DO NOT USE)	0	0	0	0	0	0	10,971	10,971
3006	Drain Maintenance	15,045	127,063	194,954	67,891	155,131	28,068	219,183	92,119
3007	Chemical	0	201	0	(201)	201	(0)	6,148	5,947
3008	Bushing	6,487	22,232	25,787	3,555	30,217	7,985	34,884	12,652
Drain Maintenance		21,742	540,907	600,740	59,833	575,372	34,465	602,954	62,047
3011	Environmental	6,042	8,647	16,641	7,994	2,532	(6,115)	10,167	1,520
3012	Rubbish Collection	0	1,279	4,587	3,308	2,113	834	1,519	241
3013	Environmental Surveying	981	2,478	4,587	2,109	1,085	(1,393)	1,660	(819)
Environmental Schemes		7,023	12,404	25,815	13,411	5,730	(6,674)	13,346	942
4001	Admin Salary	26,849	294,310	304,854	10,544	293,758	(552)	275,957	(18,353)
Administration Staff Costs		26,849	294,310	304,854	10,544	293,758	(552)	275,957	(18,353)
4002	New Office	515	7,236	8,058	822	7,882	646	6,280	(956)
4011	Boston Office	0	0	0	0	0	0	9,310	9,310
4003	Administration	3,692	42,529	41,373	(1,156)	46,148	3,619	41,429	(1,100)
Establishment Costs		4,207	49,766	49,431	(335)	54,030	4,265	57,020	7,254
4005	Environment Agency Precept	0	276,552	276,552	0	276,552	0	276,552	0
EA Precept		0	276,552	276,552	0	276,552	0	276,552	0
4004	Miscellaneous	156	3,487	4,294	807	4,438	951	3,077	(410)
4006	Inspection	0	2,277	2,500	223	2,277	0	0	(2,277)
4007	Election	0	1,293	1,500	208	1,293	1	0	(1,293)
4010	Equipment / Building Maint	0	19,946	16,796	(3,150)	19,987	41	25,241	5,295
1207	Depot Solar Panels	0	210	0	(210)	210	(0)	46,966	46,755
Miscellaneous Charges		156	27,213	25,090	(2,123)	28,205	992	75,283	48,070
5001	Depot	2,202	51,897	27,675	(24,222)	53,192	1,295	35,852	(16,044)
5003	Hessle Drive	0	153	200	47	153	0	133	(20)
5004	Depot Solar Panels (DO NOT USE)	0	420	0	(420)	0	(420)	242	(178)
Depot Costs		2,202	52,469	27,875	(24,594)	53,345	876	36,227	(16,242)
5020	Solar Expenses - Swineshead PS	0	241	0	(241)	0	(241)	0	(241)
5021	Solar Expenses - Swineshead HQ	0	261	0	(261)	0	(261)	0	(261)
5022	Solar Expenses - Donington NI	0	11,126	0	(11,126)	0	(11,126)	0	(11,126)
5023	Solar Expenses - Chainbridge	0	11,141	0	(11,141)	0	(11,141)	0	(11,141)
5024	Solar Expenses - Wyberton	0	11,126	0	(11,126)	0	(11,126)	0	(11,126)
5025	Solar Expenses - Great Hale	30	3,712	0	(3,712)	0	(3,712)	0	(3,712)
5026	Solar Expenses - Holland Fen	0	9,979	0	(9,979)	0	(9,979)	0	(9,979)
5027	Solar Expenses - Cooks Lock PS	0	9,345	0	(9,345)	0	(9,345)	0	(9,345)
5028	Solar Expenses - Gosberton PS	0	7,633	0	(7,633)	0	(7,633)	0	(7,633)
5029	Solar Expenses - Black Hole PS	0	8,718	0	(8,718)	0	(8,718)	0	(8,718)

5030	Solar Expenses - Heckington PS	0	7,633	0	(7,633)	0	(7,633)	0	(7,633)
5031	Solar Expenses - Damford PS	0	7,257	0	(7,257)	0	(7,257)	0	(7,257)
5032	Solar Expenses - Dowsby Fen PS	0	7,633	0	(7,633)	0	(7,633)	0	(7,633)
5033	Solar Expenses - Dyke Fen PS	0	7,881	0	(7,881)	0	(7,881)	0	(7,881)
Solar Panel Expenses		30	103,686	0	(103,686)	0	(103,686)	0	(103,686)
7001	Recoverable Income General	0	(164)	0	164	0	164	(0)	164
7091	Colin Richards	0	0	0	0	0	0	0	0
7096	Paul Nicholson	0	0	0	0	0	0	0	0
7097	Daniel Withnall	0	0	0	0	0	0	0	0
7321	Environment Agency - July 2012	0	1,903	0	(1,903)	0	(1,903)	0	(1,903)
7395	Paul Holmes Jetting	0	0	0	0	0	0	(6)	(6)
7398	J Fowler Jetting	0	0	0	0	0	0	(17)	(17)
7399	LCC Troughs	0	0	0	0	0	0	(36)	(36)
7400	Rod Moulsher Risegate Hardcore	0	0	0	0	0	0	(8)	(8)
7401	Paul Holmes Bushing	0	0	0	0	0	0	(107)	(107)
7402	Lark Energy Culvert headwall	0	0	0	0	0	0	(753)	(753)
7404	Mayflower Contract 2014	0	0	0	0	0	0	(6,829)	(6,829)
7405	SKDC Contract 2014	0	0	0	0	0	0	(1,762)	(1,762)
7408	Bannister discharge pipe	0	0	0	0	0	0	(75)	(75)
7410	Scrap Metals	0	0	0	0	0	0	(385)	(385)
7411	Lincolnshire Game Company	0	0	0	0	0	0	(101)	(101)
7413	Firths Pipe Purchase	0	0	0	0	0	0	(24)	(24)
7414	Culvert removal Sidebar Lane	0	0	0	0	0	0	(3)	(3)
7416	PSCA P/O No. 30417110 Swaton	0	0	0	0	0	0	(94)	(94)
7417	PSCA P/O No.30417939North Beck	0	0	0	0	0	0	(38)	(38)
7418	PSCA P/O No.30417937Cliff Beck	0	0	0	0	0	0	(391)	(391)
7419	PSCA P/O No.30417432South Beck	0	0	0	0	0	0	(73)	(73)
7420	Peter Smith Trailers	0	0	0	0	0	0	(150)	(150)
7421	Kirton Holme Golf Course	0	0	0	0	0	0	(9)	(9)
7422	Phil Wright cut-basket repairs	0	0	0	0	0	0	(120)	(120)
7423	Scrap	0	0	0	0	0	0	(394)	(394)
7424	Peter Smith Trailers	0	0	0	0	0	0	(17)	(17)
7427	Private Cutting Dovecote Farm	0	0	0	0	0	0	(8)	(8)
7428	Private Cutting Gandy- Guthrum	0	0	0	0	0	0	(55)	(55)
7429	Private Cutting P Allwood	0	0	0	0	0	0	(21)	(21)
7430	Bar Bridge Slip (Highways)	0	0	0	0	0	0	(619)	(619)
7431	Mayflower 2nd Cut	0	0	0	0	0	0	281	281
7432	SKDC V/O Bushing	0	1,397	0	(1,397)	0	(1,397)	(138)	(1,535)
7434	R. Gadd Private Cutting	0	0	0	0	0	0	(6)	(6)
7435	R. Fountain Private Flailing	0	0	0	0	0	0	(7)	(7)
7436	Calders & Grandidge Culverts	4,290	(28,179)	0	28,179	0	28,179	0	28,179
7437	Movano Crash Insurance	0	3	0	(3)	0	(3)	0	(3)
7441	Calders M/Holes Lids	0	(1,948)	0	1,948	0	1,948	0	1,948
7442	Scrap 2015/2016	0	(598)	0	598	0	598	0	598
7445	Guthrum(New Dyke) Slip(AWS)	0	(4,592)	0	4,592	0	4,592	0	4,592
7447	R. Chipperfield	0	(151)	0	151	0	151	0	151
7448	Linc's Game	0	(19)	0	19	0	19	0	19
7450	EA Cutting Swaton	0	(1,423)	0	1,423	0	1,423	0	1,423
7451	EA Cutting Horbling	0	(198)	0	198	0	198	0	198
7452	Rollinson/Wray	0	(4)	0	4	0	4	0	4
7453	S.K.D.C Contract (Sewer)	0	(8,746)	0	8,746	0	8,746	0	8,746
7454	S.K.D.C Contract(Water Course)	0	(2,105)	0	2,105	0	2,105	0	2,105
7455	LCC Headwalls	0	(263)	0	263	0	263	0	263
7456	EA Contract Site 3 (SFF)	0	(424)	0	424	0	424	0	424
7457	EA Contract Site4(Helpringham)	0	1,820	0	(1,820)	0	(1,820)	0	(1,820)
7458	EA Contract 5 (Scredington N)	0	(913)	0	913	0	913	0	913
7459	EA Contract 6 (Scredington S)	0	(119)	0	119	0	119	0	119
7460	EA Contract Site 7(Cliff Beck)	0	(716)	0	716	0	716	0	716
7461	EA Contract Site 8 (Pointon)	0	(566)	0	566	0	566	0	566
7462	EA Contract Site 9 (Ripp RD)	0	(529)	0	529	0	529	0	529
7463	EA Contract Site 10 (Ousemere)	0	(649)	0	649	0	649	0	649
7464	EA Contract 11 (Bboro. Lode)	0	(366)	0	366	0	366	0	366
7465	EA Contract 12 (Help. S Beck)	0	(595)	0	595	0	595	0	595
7466	EA Contract Site 13(Heck. Eau)	0	(256)	0	256	0	256	0	256
7467	EA Contract 14 (Midfodder)	0	(127)	0	127	0	127	0	127
7468	EA Contract 15 (Hodge Dyke)	0	(346)	0	346	0	346	0	346
7469	EA Contract 16 (Ewer. Catch)	0	(69)	0	69	0	69	0	69
7470	EA Contract 17(Slea-Cobb/Lock)	0	(141)	0	141	0	141	0	141
7471	EA Contract 18(Cobb/Lock-B.br)	0	(852)	0	852	0	852	0	852
7472	EA Contract 19 (Heck. Head)	0	(453)	0	453	0	453	0	453
7473	EA Contract Site 20(Northland)	0	(330)	0	330	0	330	0	330
7474	Mayflower Hand Roding 2015	0	(3,235)	0	3,235	0	3,235	0	3,235
7476	WPD Culvert Ferry Lane	19	(97)	0	97	0	97	0	97
7477	EA Contract Site 21 (Horbling)	0	(93)	0	93	0	93	0	93
7478	EA Contract Site 21(Horbling2)	0	(42)	0	42	0	42	0	42
7480	Wray Private Cutting	0	(1)	0	1	0	1	0	1

7481	Gandy Private Cutting	0	(1)	0	1	0	1	0	1
7482	Gandy Private cutting	0	(0)	0	0	0	0	0	0
7483	EA Contract Site 23(Extra Work	0	(39)	0	39	0	39	0	39
7484	EA Contract Site 24(Bboro Lode	0	402	0	(402)	0	(402)	0	(402)
7485	EA Site 25 - Slea to Cobblers	318	(578)	0	578	0	578	0	578
7486	JG Fowler Trailer	835	835	0	(835)	0	(835)	0	(835)
7488	V Barker Private Flailing	0	0	0	0	0	0	0	0
	Rechargeable	5,462	(53,564)	0	53,564	0	53,564	(11,964)	41,599
8001	Wages Oncost	(3,101)	(37,089)	0	37,089	0	37,089	(29,742)	7,347
8005	Supervisor Oncost	7,152	79,237	0	(79,237)	0	(79,237)	69,960	(9,277)
	Wages oncost Account	4,050	42,148	0	(42,148)	0	(42,148)	40,219	(1,930)
8004	Pump Engineer Oncost	58	9,068	0	(9,068)	0	(9,068)	(2,117)	(11,185)
8002	Workshop Oncost	(430)	(5,046)	0	5,046	0	5,046	(5,738)	(691)
	Other On-Costs Costs	(372)	4,022	0	(4,022)	0	(4,022)	(7,855)	(11,876)
9013	Forklift (EFE 964X)	(270)	(349)	0	349	0	349	(620)	(271)
9020	Pump Recharges Only	(1,530)	(7,600)	0	7,600	0	7,600	(11,430)	(3,830)
9021	Pump 6"	0	1,199	0	(1,199)	0	(1,199)	5,837	4,639
9022	Pump 3"	0	0	0	0	0	0	226	226
9023	Pumps small	0	83	0	(83)	0	(83)	55	(28)
9028	5 - 3.0m Cutting Bucket - 9076	0	116	0	(116)	0	(116)	256	140
9029	6 - 3.0m Cutting Bucket - 9082	0	210	0	(210)	0	(210)	566	356
9031	8 - 3.0m Cutting Bucket -Spare	0	60	0	(60)	0	(60)	588	528
9032	10- 3.75m Cutting Bucket- 9072	0	220	0	(220)	0	(220)	288	68
9033	12- 3.75m Cutting Bucket- 9097	0	0	0	0	0	0	389	389
9034	Cutting Buckets - General	0	6,099	0	(6,099)	0	(6,099)	26,328	20,229
9036	4- 3.75m Cutting Bucket- 9096	0	0	0	0	0	0	233	233
9043	Flatbed Double Axle Trailer	0	803	0	(803)	0	(803)	264	(539)
9047	Other Plant	(182)	3,594	0	(3,594)	0	(3,594)	7,042	3,448
9050	11- 4.0m Cutting Bucket- Hire	0	345	0	(345)	0	(345)	707	362
9054	Tipping Trailer Double Axle	0	485	0	(485)	0	(485)	509	24
9057	Chieftain Low Loader Trailer	(800)	(7,274)	0	7,274	0	7,274	(7,916)	(642)
9058	Chieftain Dump Trailer No.1	(548)	(267)	0	267	0	267	(2,529)	(2,262)
9066	Cavalier Flail on J Deere	0	3,994	0	(3,994)	0	(3,994)	2,277	(1,717)
9067	J Deere Tractor (FX06 HJE)	40	(16,336)	0	16,336	0	16,336	(9,306)	7,030
9068	7- 3.0m Cutting Bucket- 9088	0	520	0	(520)	0	(520)	2,340	1,819
9069	Hedge Cutter	216	303	0	(303)	0	(303)	(119)	(423)
9070	Compressor	0	228	0	(228)	0	(228)	0	(228)
9071	Chieftain Dump Trailer No.2	0	1,466	0	(1,466)	0	(1,466)	866	(599)
9072	JCB 220 LR (FJ07 HKK)	88	(19,001)	0	19,001	0	19,001	(18,150)	851
9073	Votex Mower on 9067	0	1,867	0	(1,867)	0	(1,867)	78	(1,790)
9076	Claas Tractor (FX08 FNH)	0	392	0	(392)	0	(392)	(7,915)	(8,307)
9077	Jetter	0	9	0	(9)	0	(9)	0	(9)
9078	Grenadier on 9076	0	116	0	(116)	0	(116)	3,168	3,052
9079	Access Platform(DO NOT USE!)	0	0	0	0	0	0	(500)	(500)
9080	Unimog (AJ58 VDN)	(3,153)	(7,218)	0	7,218	0	7,218	(17,061)	(9,843)
9082	JCB JS-130 (YN09 EJU)	(425)	(17,965)	0	17,965	0	17,965	(10,068)	7,897
9083	Fuel Bowsers	255	1,212	0	(1,212)	0	(1,212)	570	(642)
9084	Trailer - Ansen Box	3	80	0	(80)	0	(80)	162	82
9085	Nifty Lift	(95)	217	0	(217)	0	(217)	943	726
9086	Mobile Steam Cleaner	4	288	0	(288)	0	(288)	334	46
9087	Nissan Navara (HJ60 LDK) -IWAR	0	0	0	0	0	0	373	373
9088	JCB 160 (YN60 EER)	(1,164)	(15,072)	0	15,072	0	15,072	(16,864)	(1,791)
9089	Energreen (AU11 EVB)	160	(2,893)	0	2,893	0	2,893	(17,384)	(14,491)
9090	Isuzu (FY11 GFE) - PN	0	(284)	0	284	0	284	(1,299)	(1,015)
9091	Isuzu (FY11 GFG) - SM	0	(188)	0	188	0	188	(1,214)	(1,026)
9092	Nissan Navara (FT11 NZZ) - CR	0	(481)	0	481	0	481	(5,100)	(4,619)
9093	Vauxhall Vivaro Van (LN12 YPY)	(302)	(4,493)	0	4,493	0	4,493	(1,731)	2,762
9094	JCB531-70 Teleporter(YN12 DXD)	(1,499)	(3,265)	0	3,265	0	3,265	(3,310)	(46)
9095	Vauxhall Movano Truck-VN12 GUH	(683)	(3,880)	0	3,880	0	3,880	(3,196)	685
9096	JCB 145 (YR63 THX)	(267)	(14,749)	0	14,749	0	14,749	(18,857)	(4,108)
9097	JCB 130 (YS14 WBO)	(1,401)	(20,063)	0	20,063	0	20,063	(13,655)	6,408
9100	Nissan Navarra Visa - FX15 TUA	(485)	(7,024)	0	7,024	0	7,024	0	7,024
9101	Nissan Navarra Visa - FX15 TUH	(560)	(3,984)	0	3,984	0	3,984	0	3,984
9102	Nissan Navarra Acenta-FY15 RBU	(97)	(2,037)	0	2,037	0	2,037	0	2,037
9103	Twiga SPV2 (WA15 LFG)	(2,317)	(26,836)	0	26,836	0	26,836	0	26,836
9200	Cutting Baskets General	1,320	10,132	0	(10,132)	0	(10,132)	0	(10,132)
9201	Cutting Basket No.4 - 9096	220	1,197	0	(1,197)	0	(1,197)	0	(1,197)
9202	Cutting Basket No.5 - 9103	113	173	0	(173)	0	(173)	0	(173)
9203	Cutting Basket No.6 - 9082	0	113	0	(113)	0	(113)	0	(113)
9204	Cutting Basket No.7 - 9088	53	1,450	0	(1,450)	0	(1,450)	0	(1,450)
9205	Cutting Basket No.8 - Spare	0	378	0	(378)	0	(378)	0	(378)
9206	Cutting Basket No.10 - 9072	0	1,540	0	(1,540)	0	(1,540)	0	(1,540)
9207	Cutting Basket No.11 - Hired	195	434	0	(434)	0	(434)	0	(434)
9208	Cutting Basket No.12 - 9097	516	743	0	(743)	0	(743)	0	(743)
9099	Plant Profit	0	0	(114,898)	(114,898)	(114,898)	(114,898)	0	0
	Plant (Profit)/Loss	(12,596)	(141,197)	(114,898)	26,299	(114,898)	26,299	(113,830)	27,367

Total Expenditure	39,599	1,623,622	1,698,105	74,483	1,652,880	29,258	1,758,581	134,960
Surplus / Deficit	(271,467)	431,283	361,353	(79,036)	551,420	(178,653)	493,547	(332,183)

Black Sluice Internal Drainage Board

Income & Expenditure Detail Analysis

2015/16

Period 11 - February 2016

Account	Account Description	2014/15	2013/14	Variance
8001	Drainage Rates	1,033,001	1,022,291	10,710
8002	Special Levies	988,240	971,479	16,760
8003	Rents	10,265	12,145	(1,880)
8004	Consents	2,350	2,550	(200)
8005	Recoverable	223,641	143,424	80,216
8006	Dev Fees	(0)	0	(0)
8007	Interest	5,672	6,788	(1,116)
8008	Grants	(0)	22,000	(22,000)
8010	Highland Water	8,343	9,277	(934)
8011	Priv Miles	2,017	920	1,096
8012	Misc Inc	5,477	205,598	(200,121)
8020	Solar Income - Swinehead PS	0	0	0
8021	Solar Income - Swineshead HQ	1,558	0	1,558
8022	Solar Income - Donington NI PS	0	0	0
8023	Solar Income - Chainbridge PS	0	0	0
8024	Solar Income - Wyberton PS	0	0	0
8025	Solar Income - Great Hale PS	0	0	0
8026	Solar Income Holland Fen PS	0	0	0
8027	Solar Income - Cooks Lock PS	0	0	0
8028	Solar Income - Gosberton PS	0	0	0
8029	Solar Income - Black Hole Drove PS	0	0	0
8030	Solar Income - Heckington PS	0	0	0
8031	Solar Income - Damford PS	0	0	0
8032	Solar Income - Dowsby Fen PS	0	0	0
8033	Solar Income - Dyke Fen PS	0	0	0
Income		2,280,562	2,396,473	(115,911)
1001	Basic Pay	251,422	259,482	8,059
1002	Overtime	34,659	22,635	(12,024)
1003	Bonus	1,223	1,526	303
1004	Call Out	423	692	270
1005	Holiday Pay	754	0	(754)
1008	Ess User	34,446	38,070	3,624
1010	Mileage	37,087	37,318	231
1012	Arrears	1,190	0	(1,190)
Wages Total		361,204	359,723	(1,481)
1101	Salaries	299,523	285,523	(14,000)
1102	ERs NI	44,486	45,022	536
1103	ERs Superan	179,865	172,914	(6,951)
1104	Ess User	9,845	10,241	396
1105	Mileage	4,386	6,013	1,627
1107	Subsistance	15	46	32
1109	Overtime	205	258	53
Salaries		538,324	520,017	(18,308)

2001	Repairs	48,567	37,950	(10,617)
2002	Rates	41,078	21,762	(19,316)
2003	Electricity	83,049	129,007	45,958
2004	Gas	293	(492)	(785)
2005	Water	907	569	(338)
2006	Security	3,773	3,055	(718)
2007	Waste Disp	1,256	1,260	4
2008	Cleaning	7,017	7,166	149
2009	Grounds Mtc	6,034	7,474	1,440
Property		191,975	207,751	15,777
3001	Telephone	18,609	12,042	(6,567)
3003	Telemetry	10,689	8,775	(1,914)
3004	Advertising	2,628	400	(2,228)
3005	Stationery	1,040	973	(67)
3006	Copy & Print	2,092	2,603	511
3007	Off Equip	2,800	146	(2,654)
3008	H&S	4,639	2,599	(2,040)
3009	Prot Clothing	5,044	2,447	(2,598)
3010	Hire Plant	55,275	30,573	(24,702)
3011	Misc	(743)	(298)	445
3012	Small Tools	5,023	1,957	(3,066)
3013	Insurance	41,327	40,727	(600)
3014	Membs Exp	(437)	(32)	405
3015	Hire LL	7,143	5,161	(1,982)
3016	Postage	3,766	2,140	(1,626)
3017	Training	(1,417)	7,451	8,868
3018	Computer Costs	27,245	47,465	20,220
General Expenses		184,722	165,129	(19,593)
4001	Materials	11,442	(2,557)	(13,999)
4002	Concrete	12,928	5,592	(7,336)
4003	Aggregates	11,911	5,192	(6,719)
4004	Timber	3,994	6,236	2,242
4101	Pipes	21,142	13,323	(7,819)
4102	Chemicals	65	450	385
4103	Timber	0	658	658
4104	Kidds	8,371	766	(7,605)
4105	Stock	25,534	15,647	(9,887)
Materials / Stock		95,388	45,308	(50,080)
5001	Tyres	4,665	9,158	4,493
5002	Road Fund Licence	1,676	2,178	502
5003	Plant Repairs	31,836	23,939	(7,897)
5004	Plant Parts	43,525	43,599	74
5005	Plant Oils & Lubricants	7,249	2,544	(4,706)
5006	Plant Fuel	52,756	62,955	10,199
5103	Pump Repairs	1,969	37,333	35,364
5104	Pump Parts	6,632	7,898	1,266
5105	Pump Oil & Lubicants	195	49	(145)
Motor & Plant		150,502	189,652	39,150
6001	Contractors	506,188	60,868	(445,320)
6002	Consultants	32,083	21,297	(10,786)
6003	Bank Fees	2,318	2,648	330
6004	Audit Fees	400	0	(400)

6005	Leg & Prof	14,452	18,477	4,025
6006	Crop Loss	2,772	(2,253)	(5,025)
6007	Land Loss	3,579	5,654	2,075
6008	Precepts	276,552	276,552	0
	Miscellaneous	838,343	383,243	(455,101)
7001	Labour	140,189	566,658	426,469
7060	Workshop	51,063	45,756	(5,307)
7070	Pump Eng	63,666	52,920	(10,746)
8155	Wages Rech	(532,525)	(534,554)	(2,029)
8161	Plant Rech	(383,722)	(335,818)	47,904
8170	WS Rech	(50,130)	(45,756)	4,374
8180	PSM Rech	(63,666)	(52,920)	10,746
	Recharges	(893,969)	(303,714)	590,255
9013	Forklift	1,044	846	(198)
9020	Pump Recharges	7,600	11,430	3,830
9047	Small Plant	3,451	2,884	(567)
9057	Chief TI LL	11,754	11,743	(11)
9058	Chief TI Dump	3,532	6,040	2,508
9067	J Deere	24,106	15,706	(8,400)
9069	Hedge Cutter Attachment	130	150	20
9071		0	0	0
9072	JCB 220 LR	36,975	35,926	(1,049)
9076	Class FX08	0	22,020	22,020
9079	Access Platform	0	500	500
9080	Unimog (AJ58VDN)	68,565	69,825	1,260
9082	JCB JS130	27,071	16,633	(10,438)
9085	Vauxhall Pickup (XX12 XXX)	600	0	(600)
9088	JCB JS160	25,333	26,011	677
9089	Energreen	33,111	31,174	(1,937)
9090	Isuzu (FY11 GFE) - Paul	364	4,421	4,057
9091	Isuzu (FY11 GFG) - Sean	309	5,389	5,080
9092	Nissan Navara (FT11 NZZ) - Colin	651	8,445	7,794
9093	Vauxhall Vivaro (LN12 YPY)	7,964	6,582	(1,382)
9094	JCB Teleporter (YN12 DXD)	6,850	6,800	(50)
9095	Vauxhall Movano Tipper (UN12 GUH)	7,874	6,191	(1,683)
9096	JCB 145HD	26,491	25,841	(650)
9097	JCB JS-130 (YS14 WBO)	28,004	21,263	(6,741)
9100	Nissan Navarra Visa - FX15 TUA	10,173	0	(10,173)
9101	Nissan Navarra Visa - FX15 TUH	5,668	0	(5,668)
9102	Nissan Navarra Acenta-FY15 RBU	4,209	0	(4,209)
9103	Twiga SPV2 (WA15 LFG)	40,961	0	(40,961)
9102	Nissan Navarra Acenta-FY15 RBU	4,209	0	(4,209)
	Plant	386,998	335,818	(51,181)
	Total Expenditure	1,853,488	1,902,926	49,438
	Net Surplus / (Deficit)	427,074	493,547	(66,473)

**BLACK SLUICE INTERNAL DRAINAGE BOARD
RISK REGISTER**

Objectives	Ref	Risk	Risk Score	Gaps in control	Action Plan
To provide and maintain standards of sound needs based sustainable flood protection.	1.1	Being unable to prevent flooding to property or land	3		
	1.2	Loss of Electricity Supply	3		
	1.3	Pumps failing to operate	3		Maintenance
	1.4	Watercourses being unable to convey water	2		Maintenance
	1.5	In operating machinery to maintain watercourses	2		Training
	1.6	Claims from third parties for damage to property or injury	2		
	1.7	Loss of senior staff	2		
	1.8	Insufficient finance to carry out works	2		
	1.9	Reduction in staff performance	2		
	1.10	Insufficient staff resources	2		Review
To conserve and enhance the environment wherever practical and possible to ensure there is no net loss of biodiversity.	2.1	Prosecution for not adhering to environmental legislation	2		BAP
	2.2	Non delivery of objectives	2		BAP
To provide a 24 hour/365 day emergency response for the community	3.1	Emergency Plan inadequate or not up to date	1		Review
	3.2	Insufficient resources	2		Review
To provide a safe and fulfilling working environment for staff.	3.3	Critical Incident loss of office	3	None	
	4.1	Injury to staff and subsequent claims and losses	2		Training
To maintain financial records that are correct and comply with all recommended accounting practice.	4.2	Not complying with Health and safety legislation	3		Consultant
	5.1	Loss of cash	1	None	
	5.2	Loss of money invested in building societies and banks	2	None	
	5.3	Fraud by senior officers	1	None	
	5.4	Risk of Inadequacy of Internal Checks	2		
To ensure that all actions taken by the Board comply with all current U.K. and E.U. legislation	6.1	Board members in making decisions	1		
	6.2	Not complying with all employment regulations and laws	2		
A cost efficient IDB that provides a Value for Money service.	7.1	Not collecting sufficient income to fund expenditure	1		Accounts
	7.2	IDB abolished or taken over	1		
Information Technology and Communications	8.1	Loss of telemetry	2		Maintenance
	8.2	Loss of telephone Communications	1		
	8.3	Loss of Internet Connection	2		
	8.4	Network Failure	3		
	8.5	Cyber Attack	6		
	8.6	Network Security Breach	2		
	8.7	Virus on Network	2		
	8.8	Loss of accounting records	2	None	
	8.9	Loss of rating records	2	None	

CATALOGUE OF BOARD POLICIES

		Reviewed on												To be Reviewed						
		Jan 12	Sep 12	Jan 13	Oct 13	Apr 14	Dec 14	Apr 15	Sep 15	Apr 16	Sep 16	Apr 17	Sep 17	Apr 18	Sep 18	Apr 19	Sep 19	Apr 20	Sep 20	
Management Accounts																				
Annual Accounts																				
1 Risk Management Strategy	Annual			✓		✓		✓		✓		✓		✓		✓		✓		✓
2 Risk Register	Annual																			
3 Financial Regulations	3 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
4 Procurement Policy	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
5 Investment Strategy	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
6 Insurance Arrangements	Annual					✓		✓		✓		✓		✓		✓		✓		✓
8 9 metre Bye-Law	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
9 Culverts & Bridges Replacement	Annual																			
10 Delegation of Authority	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
11 Biodiversity Action Plan	Annual																			
12 Standing Orders																				
13 Emergency Flood Response Plan (Control Document)	5 years					✓		✓		✓		✓		✓		✓		✓		✓
14 Complaints Procedure	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
15 Employees Code of Conduct	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
16 Fraud and Corruption	5 years					✓		✓		✓		✓		✓		✓		✓		✓
17 Members Code of Conduct	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
18 Whistle Blowing Confidential Reporting Code	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
19 Policy Withdrawn																				
20 Officers Car Loan	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
21 H&S Asbestos Management Plan	5 years																			
22 H&S Noise at Work	5 years																			
23 H&S Display Screen Equipment	5 years					✓		✓		✓		✓		✓		✓		✓		✓
24 H&S First Aid and Accident Recording	5 years																			
25 Lone Worker	5 years					✓		✓		✓		✓		✓		✓		✓		✓
27 The Control of Ragwort	5 years					✓		✓		✓		✓		✓		✓		✓		✓
28 Tile Drains discharging into Boards Watercourses	5 years					✓		✓		✓		✓		✓		✓		✓		✓
29 Control of Rabbits, Rats & other Rodents	5 years					✓		✓		✓		✓		✓		✓		✓		✓
30 Pension Discretion LPF 2014	5 years																			
31 Publication Scheme	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
32 Data Protection	5 years			✓		✓		✓		✓		✓		✓		✓		✓		✓
33 Smoking	5 years																			
34 Gift and Hospitality	5 years					✓		✓		✓		✓		✓		✓		✓		✓
35 Fire Management Plan	5 years																			
36 Manual Handling	5 years																			
37 Stress	5 years																			
38 Vibration	5 years																			
39 Wearing of seat belts in Boards vehicles	5 years																			
40 Rechargeable Commercial Works	5 years																			
41 Rechargeable Public Sector Works	5 years					✓		✓		✓		✓		✓		✓		✓		✓
42 Near Miss Reporting	5 years																			

To be reviewed annually by Culverts & Bridges Committee

To be reviewed annually by Environment Committee

No review required

Policy Withdrawn

