

ABERDEEN CITY COUNCIL

COMMITTEE: Finance and Resources

DATE: 28 January 2010

REPORT BY: Director and City Chamberlain

TITLE OF REPORT: 2009/10 REVENUE BUDGET MONITORING

REPORT NUMBER: CG/10/003

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to
- i) bring to Committee members notice the current year revenue budget performance to date for the services within Corporate Governance which relate to this Committee; and
 - ii) advise on any areas of risk and management action.

2. RECOMMENDATION(S)

- 2.1 It is recommended that the Committee:
- i) consider and note this report and the information on management action and risks that is contained herein; and
 - ii) instruct that officers continue to review budget performance and report on service strategies as required to ensure a balanced budget.

3. FINANCIAL IMPLICATIONS

- 3.1. The current overall Corporate Governance budget amounts to around £26.067 million net expenditure.
- 3.2. Based upon present forecasts it is anticipated that the financial performance of the service will result in a £914,000 beneficial movement on the Council finances overall.
- 3.3. Further details of the financial implications are set out in section 6 and the appendices attached to this report.

4. SERVICE & COMMUNITY IMPACT

- 4.1. As a recognised top priority the Council must take the necessary measures to balance its budget. Therefore Committees and services are required to work within a financial constraint. Every effort is being focused on delivering services more efficiently and effectively.

5. OTHER IMPLICATIONS

- 5.1. Every organisation has to manage the risks inherent in the operation of large and complex budgets. These risks are minimised by the regular review of financial information by services and corporately by Members. This report is part of that framework and has been produced to provide an overview of the current operating position for Corporate Governance services.

6. REPORT

- 6.1 This report informs members of the current year revenue budget performance to date, for the service's budget and provides high level summary for the consideration of Members, to period 8 (end to November 2009). It also outlines whether or not there are any cost pressures that are immediately identifiable from the expenditure incurred to date and actions being undertaken to manage these.

Financial Position and Risks Assessment

- 6.2 The service report and associated notes is attached at Appendix A. In overall terms at this stage, there is a net saving of £914,000, or 3.5%, across an overall current aligned budget of £26.067 million. This reflects a favourable movement of £458,000 since the last report.
- 6.3 In broad terms the net projected saving comparing out-turn to budget reflects a favourable variance of £1,176,000 on projected staffing savings across the service. This is offset by a prudent assessment of recoverable costs and recharges to the Housing Revenue Account and the General Services Capital programme in respect of conveyance work based on the level of recharges last year and the downturn in activity in the current year for capital receipts.

7. AUTHORISED SIGNATURE

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9. BACKGROUND PAPERS

Financial ledger data extracted for the period;

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

APPENDIX A

DIRECTORATE : CORPORATE GOVERNANCE

Figures in Brackets represent income or a favourable variance

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
		£'000	£'000	£'000	£'000	£'000	£'000	%
ACCOUNTING PERIOD 8								
City Chamberlain		3,057	1,783	2,421	638	2,894	(163)	(5.3%)
City Solicitor		595	388	1,005	617	811	216	36.3%
Head of Customer Relationship Management		3,974	2,838	2,190	(648)	3,451	(523)	(13.2%)
Head of Procurement		367	234	472	238	354	(13)	-3.5%
Head of Human Resources		4,267	2,649	2,545	(104)	4,113	(154)	(3.6%)
Head of Performance Management and Quality Assurance		717	480	456	(24)	705	(12)	(1.7%)
Head of Democratic Services		1,286	854	946	92	1,292	6	0.5%
Head of Community Planning & Regeneration		1,363	863	354	(509)	1,183	(180)	(13.2%)
Head of Service Design and Development		9,611	6,312	5,378	(934)	9,555	(56)	(0.6%)
Operational Support Manager		830	553	761	208	795	(35)	(4.2%)
TOTAL BUDGET		26,067	16,954	16,528	(426)	25,153	(914)	(3.5%)

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : CITY CHAMBERLAIN

Figures in Brackets represent income or a favourable variance

AS AT 30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8								
STAFF COSTS	4,167	2,730	2,677	(53)	4,124	(43)	(1.0%)	(65)
PROPERTY COSTS	199	54	1	(53)	199	0	0.0%	0
ADMINISTRATION COSTS	181	110	106	(4)	177	(4)	(2.2%)	(4)
TRANSPORT COSTS	12	9	4	(5)	8	(4)	(33.3%)	1
SUPPLIES & SERVICES	66	30	29	(1)	64	(2)	(3.0%)	8
TRANSFER PAYMENTS TOTAL	661	440	245	(195)	532	(129)	(19.5%)	0
CAPITAL FINANCING COSTS	158	0	0	0	69	(89)	(56.3%)	(89)
GROSS EXPENDITURE	5,444	3,373	3,062	(311)	5,173	(271)	(5.0%)	(149)
LESS: INCOME								
INTEREST	(195)	(130)	(36)	94	(112)	83	0.0%	83
RECHARGES	(2,113)	(1,408)	(591)	817	(2,088)	25	(1.2%)	1
OTHER INCOME	(79)	(52)	(14)	38	(79)	0	0.0%	7
TOTAL INCOME	(2,387)	(1,590)	(641)	949	(2,279)	108	(4.5%)	91
NET EXPENDITURE	3,057	1,783	2,421	638	2,894	(163)	(5.3%)	(58)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

PROJECTED VARIANCE £'000	CHANGE £'000
(43)	(65)

Reflects the net position on staff turnover and the use of agency staff to continue to support teams, along with specific costs arising in year for the delivery of key projects such as E,P&M and the revised Local Government Pension Scheme. Change due to

Property Costs

0	0
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Admin Costs

Out-turn reviewed in line with expenditure to date.

(4)	(4)
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Transport Costs

Expected saving on staff relocation travel costs.

(4)	1
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Supplies and Services

Change from previous month due to adjustment to specialised support for systems changes and development.

(2)	8
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Transfer Payments

Reflects expected saving on AECC interest rate swap payment.

(129)	0
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Capital Financing Costs

Net effect nil. Corresponding adjustment in interest receivable. Annual budget assumed early repayment of some debt but this has not materialised.

(89)	(89)
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Income

Reduction in interest receivable offset by a reduction in capital financing costs. Also reduction in arresment income anticipated arising from the move to monthly pay.

108	91
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(163)	(58)
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AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 8		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		3,103	2,068	1,839	(229)	2,837	(266)	(8.6%)	(126)
PROPERTY COSTS		159	107	63	(44)	130	(29)	(18.2%)	39
ADMINISTRATION COSTS		175	117	35	(82)	165	(10)	(5.7%)	(1)
TRANSPORT COSTS		12	9	3	(6)	9	(3)	(25.0%)	1
SUPPLIES & SERVICES		227	154	387	233	994	767	337.9%	506
TRANSFER PAYMENTS TOTAL		0	0	96	96	0	0	0.0%	0
CAPITAL FINANCING COSTS		20	0	0	0	20	0	0.0%	0
GROSS EXPENDITURE		3,696	2,455	2,423	(32)	4,155	459	12.4%	419
LESS: INCOME									
OTHER INCOME		(3,101)	(2,067)	(1,418)	649	(3,344)	(243)	7.8%	(537)
TOTAL INCOME		(3,101)	(2,067)	(1,418)	649	(3,344)	(243)	7.8%	(537)
NET EXPENDITURE		595	388	1,005	617	811	216	36.3%	(118)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Out turn based on the assumption that majority of vacant posts will not be filled in the current year. Savings from vacant positions in part contribute towards the increased usage of external support within work contracted out.

PROJECTED

£'000
(266)

CHANGE
£'000

(126)

Property Costs

In the main due to District Court having transferred to Scottish Court Services - rates, utilities etc.

(23)

39

Administration Costs

Outturn reduced due to District Court costs now transferred to Scottish Court Services, and a number of small adjustments across a variety of codes, for example stationery and telephone calls.

(10)

(1)

Transport Costs

Less travel resulting in lower expenditure on expenses and public transport spend.

(3)

1

Supplies and Services

Outturn amended based upon previous year usage. Savings from vacant positions in part contribute towards the increased usage of external support within work contracted out. Part of the cost of work contracted out is also recovered by recharge to the specific project for example 3rs, Sports Trust etc; projected income has been adjusted to reflect this.

767

506

Income

The outturn has been amended to include the outturn in line with 08/09 actuals for conveyancing recharges to the HRA and General Services Capital reducing estimated income for the current year due to the recession having impacted upon council house sales

(243)

(537)

222

(118)

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF CUSTOMER RELATIONSHIP MANAGEMENT

Figures in Brackets represent income or a favourable variance

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 8		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		6,297	4,298	3,667	(631)	5,774	(523)	(8.3%)	(2)
PROPERTY COSTS		346	231	226	(5)	346	0	0.0%	0
ADMINISTRATION COSTS		712	339	340	1	712	0	0.0%	0
TRANSPORT COSTS		25	18	10	(8)	25	0	0.0%	0
SUPPLIES & SERVICES		610	405	375	(30)	610	0	0.0%	0
TRANSFER PAYMENTS TOTAL		39,120	26,080	29,310	3,230	39,120	0	0.0%	0
CAPITAL FINANCING COSTS		13	0	0	0	13	0	0.0%	0
GROSS EXPENDITURE		47,123	31,371	33,928	2,557	46,600	(523)	(1.1%)	(2)
LESS: INCOME									
GOVERNMENT GRANTS		(41,052)	(27,145)	(30,709)	(3,564)	(41,052)	0	0.0%	0
OTHER GRANTS & CONTRIBUTIONS		(969)	(647)	(608)	39	(969)	0	0.0%	0
INTEREST		(100)	(67)	0	67	(100)	0	0.0%	0
RECHARGES		(356)	(113)	0	113	(356)	0	0.0%	0
OTHER INCOME		(672)	(561)	(421)	140	(672)	0	0.0%	0
TOTAL INCOME		(43,149)	(28,533)	(31,738)	(3,205)	(43,149)	0	0.0%	0
NET EXPENDITURE		3,974	2,838	2,190	(648)	3,451	(523)	(13.2%)	(2)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The projected outturn assumes a number of vacancies within the service.

PROJECTED
VARIANCE
£'000

CHANGE
£'000

(523)

(2)

Transfer Payments

The variance to date reflects the timing of payments for Council Tax Benefit. It is currently estimated that the outturn will be in line with the annual budget

0

0

Income

The variance to date reflects the timing of grant income for Council Tax Benefit

0

0

(523)

(2)

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8									
STAFF COSTS		986	658	603	(55)	897	(89)	(9.0%)	(49)
PROPERTY COSTS		171	115	54	(61)	170	(1)	(0.6%)	1
ADMINISTRATION COSTS		72	47	337	290	64	(8)	(11.1%)	0
TRANSPORT COSTS		52	35	21	(14)	41	(11)	(21.2%)	(6)
SUPPLIES & SERVICES		1,883	1,253	1,106	(147)	2,016	133	7.1%	(15)
CAPITAL FINANCING COSTS		12	0	0	0	12	0	0.0%	0
GROSS EXPENDITURE		3,176	2,108	2,121	13	3,200	24	0.8%	(69)
LESS: INCOME									
OTHER INCOME		(2,809)	(1,874)	(1,649)	225	(2,846)	(37)	1.3%	(23)
TOTAL INCOME		(2,809)	(1,874)	(1,649)	225	(2,846)	(37)	1.3%	(23)
NET EXPENDITURE		367	234	472	238	354	(13)	(3.5%)	(92)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The [projected out-turn reflects vacant posts

PROJECTED
VARIANCE
£'000

CHANGE
£'000

(89) (49)

Property Costs

Reduced rental charges offset by higher fuel

(1) 1

Administration Costs

Reduction in printing and copying charges for year

(8) 0

Transport Costs

Reduced hire of transport; direct deliveries from suppliers.

(11) (6)

Supplies & Services

Scotland Excel charges to be offset against virement of savings for various commodities. Additional specialised support of which half is rechargeable to Aberdeenshire.

133 (15)

Income

The income has been adjusted to reflect recharge to Aberdeenshire of additional costs.

(37) (23)

(13)	(92)
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DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF HUMAN RESOURCES

Figures in Brackets represent income or a favourable variance

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE		PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
		£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8								
STAFF COSTS		3,018	2,011	1,892	(119)	3,000	(18) (0.6%)	(2)
PROPERTY COSTS		7	6	0	(6)	1	(6) (85.7%)	0
ADMINISTRATION COSTS		1,166	762	445	(317)	1,046	(120) (10.3%)	(58)
TRANSPORT COSTS		64	42	21	(21)	54	(10) (15.6%)	(10)
SUPPLIES & SERVICES		661	262	229	(33)	661	0 0.0	0
TRANSFER PAYMENTS TOTAL		1	1	0	(1)	1	0 0.0	0
CAPITAL FINANCING COSTS		2	0	0	0	2	0 0.0	0
GROSS EXPENDITURE		4,919	3,084	2,587	(497)	4,765	(154) (3.1%)	(70)
LESS: INCOME								
RECHARGES		(618)	(412)	(28)	384	(618)	0 0.0	0
OTHER INCOME		(34)	(23)	(14)	9	(34)	0 0.0	0
TOTAL INCOME		(652)	(435)	(42)	393	(652)	0 0.0	0
NET EXPENDITURE		4,267	2,649	2,545	(104)	4,113	(154) (3.6%)	(70)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Subject to the current review process of filling vacant posts additional savings may arise by year end

PROJECTED VARIANCE
£'000

CHANGE
£'000

(18) (2)

Property Costs

Outturn reflects Grove Lodge facility being closed down mid year with a resultant saving in costs.

(6) 0

Admin Costs

Reflects Courses savings offered up recently by Head of Service.

(120) (58)

Transport Costs

Outturn reflects reduced spend to date in this area.

(10) (10)

Income

In overall terms between fees and charges the outturn is expected to be in line with the total budget.

0 0

(154) (70)

DIRECTORATE : CORPORATE GOVERNANCE

Figures in Brackets represent income or a favourable variance

HEAD OF SERVICE : HEAD OF PERFORMANCE MANAGEMENT AND QUALITY ASSURANCE

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
		£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8								
STAFF COSTS		721	482	415	(67)	707	(14) (1.9%)	(1)
ADMINISTRATION COSTS		9	7	4	(3)	9	0 0.0%	0
TRANSPORT COSTS		9	6	2	(4)	3	(6) (66.7%)	0
SUPPLIES & SERVICES		30	20	38	18	38	8 26.7%	0
GROSS EXPENDITURE		769	515	459	(56)	757	(12) (1.6%)	(1)
LESS: INCOME								
RECHARGES		(52)	(35)	(3)	32	(52)	0 0.0%	0
TOTAL INCOME		(52)	(35)	(3)	32	(52)	0 0.0%	0
NET EXPENDITURE		717	480	456	(24)	705	(12) (1.7%)	(1)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Four vacancies have been held within PM&QA for the duration of 2009/10. This underspend is partially offset by the costs for internal audit work carried out by a private accountancy firm and by agency auditors. A proportion of the remaining underspend will be used to engage a private firm for further internal audit work. The exact costs of this work depends on quotes received and the level of work required. The projected year end expenditure reflects a prudent assessment of these costs.

PROJECTED
VARIANCE
£'000

CHANGE
£'000

(14)

(1)

Transport Costs

The anticipated expenditure on travel costs has decreased due to staff vacancies within PM&QA

(6)

Supplies & Services

The projected total has been revised to account for an increase in the expenditure on consultants fees.

8

(12)	(1)
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DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF DEMOCRATIC SERVICES

Figures in Brackets represent income or a favourable variance

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8									
STAFF COSTS		1,226	816	859	43	1,237	11	0.9%	(40)
PROPERTY COSTS		5	3	1	(2)	6	1	20.0%	1
ADMINISTRATION COSTS		175	117	56	(61)	167	(8)	(4.6%)	(3)
TRANSPORT COSTS		66	43	33	(10)	60	(6)	(9.1%)	(1)
SUPPLIES & SERVICES		12	7	1	(6)	8	(4)	(33.3%)	(2)
GROSS EXPENDITURE		1,484	986	950	(36)	1,478	(6)	(0.4%)	(45)
LESS: INCOME									
RECHARGES		(198)	(132)	(4)	128	(186)	12	(6.1%)	0
TOTAL INCOME		(198)	(132)	(4)	128	(186)	12	(6.1%)	0
NET EXPENDITURE		1,286	854	946	92	1,292	6	0.5%	(45)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs Out-turn reflects additional lump sum and strain on funds costs.	11	(40)
Property Costs Hire of venue for Children's Panel Recruitment - budget included within Courses	1	1
Administration Costs Reduction primarily over courses and stationery	(8)	(3)
Transport Costs Reduced spend on travel and cancellation of parking permit (NCP)	(6)	(1)
Supplies & Services Furniture and equipment requirements reviewed	(4)	(2)
Income Recharges at year end adjusted to reflect last year's actuals which are dependant on number of meetings agendas etc.	12	0
	6	(45)

DIRECTORATE : CORPORATE GOVERNANCE

Figures in Brackets represent income or a favourable variance

HEAD OF SERVICE : HEAD OF COMMUNITY PLANNING AND REGENERATION

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 8									
STAFF COSTS		1,013	675	621	(54)	931	(82) (8.1%)	(34)	
PROPERTY COSTS		7	5	0	(5)	7	0 0.0%	0	
ADMINISTRATION COSTS		9	7	11	4	9	0 0.0%	0	
TRANSPORT COSTS		13	9	2	(7)	13	0 0.0%	0	
SUPPLIES & SERVICES		181	121	86	(35)	181	0 0.0%	0	
COMMISSIONING SERVICES		2,793	3,488	1,358	(2,130)	2,793	0 0.0%	0	
TRANSFER PAYMENTS TOTAL		397	149	163	14	299	(98) (24.7%)	(98)	
CAPITAL FINANCING COSTS		76	0	0	0	76	0 0.0%	0	
GROSS EXPENDITURE		4,489	4,454	2,241	(2,213)	4,309	(180) (4.0%)	(132)	
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		(2,450)	(3,223)	(1,861)	1,362	(2,450)	0 0.0%	0	
RECHARGES		(552)	(368)	0	368	(552)	0 0.0%	0	
OTHER INCOME		(124)	0	(26)	(26)	(124)	0 0.0%	0	
TOTAL INCOME		(3,126)	(3,591)	(1,887)	1,704	(3,126)	0 0.0%	0	
NET EXPENDITURE		1,363	863	354	(509)	1,183	(180) (13.2%)	(132)	

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Reduced employee costs reflect vacancies within Directorate and a Strategist post, however it should be noted that some of this underspend is in areas that are receiving support from the Fairer Scotland Fund which is ring fenced and as such may be redirected

PROJECTED VARIANCE
£'000
(82)

CHANGE
£'000
(34)

Transfer Payments Total

Staff vacancies in sections dealing with related projects have resulted in a lower than expected take up on the available funding

(98)

(98)

(180)	(132)
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DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF SERVICE DESIGN AND DEVELOPMENT

Figures in Brackets represent income or a favourable variance

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8									
STAFF COSTS		5,323	3,553	3,727	174	5,206	(117)	(2.2%)	44
PROPERTY COSTS		12	4	8	4	12	0	0.0%	0
ADMINISTRATION COSTS		782	616	372	(244)	782	0	0.0%	0
TRANSPORT COSTS		46	33	28	(5)	46	0	0.0%	0
SUPPLIES & SERVICES		4,131	2,936	1,264	(1,672)	4,131	0	0.0%	0
CAPITAL FINANCING COSTS		561	0	0	0	561	0	0.0%	0
GROSS EXPENDITURE		10,855	7,142	5,399	(1,743)	10,738	(117)	(1.1%)	44
LESS: INCOME									
OTHER GRANTS &		(20)	(14)	0	14	(20)	0	0.0%	0
RECHARGES		(1,182)	(788)	(1)	787	(1,121)	61	(5.2%)	0
OTHER INCOME		(42)	(28)	(20)	8	(42)	0	0.0%	0
TOTAL INCOME		(1,244)	(830)	(21)	809	(1,183)	61	4.90%	0
NET EXPENDITURE		9,611	6,312	5,378	(934)	9,555	(56)	(0.6%)	44

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Out-turn reflects vacancies within the section

PROJECTED	CHANGE
VARIANCE	£'000
£'000	£'000

(117)	44
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Income

The recharges to date appear low due to timing differences. As staff can no longer be recharged to capital, recharges will be less than budgeted for.

61

(56)	44
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DIRECTORATE : CORPORATE GOVERNANCE
OPERATIONAL SUPPORT

Figures in Brackets represent income or a favourable variance

AS AT	30 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 8		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		884	591	754	163	849	(35)	(4.0%)	10
ADMINISTRATION COSTS		29	17	5	(12)	29	0	0.0%	
TRANSPORT COSTS		3	3	1	(2)	3	0	0.0%	
SUPPLIES & SERVICES		3	1	1	0	3	0	0.0%	
GROSS EXPENDITURE		919	612	761	149	884	(35)	(3.8%)	10
LESS: INCOME									
OTHER INCOME		(89)	(59)	0	59	(89)	0	0.0%	
TOTAL INCOME		(89)	(59)	0	59	(89)	0	0	0
NET EXPENDITURE		830	553	761	208	795	(35)	(4.2%)	10

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Out-turn reflects vacancies within the section

PROJECTED VARIANCE	CHANGE
£'000	£'000
(35)	10

(35)	10
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