

ABERDEEN CITY COUNCIL

COMMITTEE: Finance and Resources
DATE: 11 March 2010
REPORT BY: Director and City Chamberlain
TITLE OF REPORT: 2009/10 REVENUE BUDGET MONITORING
REPORT NUMBER: CG/10/46

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) 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 £26.213 million net expenditure.
- 3.2. Based upon present forecasts it is anticipated that the financial performance of the service will result in a £1.312 million 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 10 (end of January 2010). 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 £1.312 million or 5.0%, across an overall current aligned budget of £26.213 million. This reflects a favourable movement of £550,000 since the last report after taking account of budget adjustments relating to Procurement Savings.
- 6.3 In broad terms the net projected saving comparing out-turn to budget reflects a favourable variance of £1.670 million on projected staffing savings across the service. In addition savings in other areas such as courses have now been confirmed. 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

Stewart Carruth
Director of Corporate Governance
scarruth@aberdeencity.gov.uk
01224 5222550

Susan Cooper
City Chamberlain
sucooper@aberdeencity.gov.uk
01224 522551

8. REPORT AUTHOR DETAILS

Hugh Coleman, Finance Manager
hcoleman@aberdeencity.gov.uk
01224 522712

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	31 January 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
ACCOUNTING PERIOD 8		£'000	£'000	£'000	£'000	£'000	£'000	%
City Chamberlain		3,060	2,264	2,959	695	2,895	(165)	(5.4%)
City Solicitor		598	485	1,335	850	1,153	555	92.8%
Head of Customer Relationship Management		3,976	3,547	3,153	(394)	3,453	(523)	(13.2%)
Head of Procurement		498	409	719	310	374	(124)	(24.9%)
Head of Human Resources		4,267	3,562	3,351	(211)	3,700	(567)	(13.3%)
Head of Performance Management and Quality		718	598	554	(44)	635	(83)	(11.6%)
Head of Democratic Services		1,284	1,071	1,173	102	1,282	(2)	(0.2%)
Head of Community Planning & Regeneration		1,368	1,081	1,183	102	1,188	(180)	(13.2%)
Head of Service Design and Development		9,614	7,698	6,888	(810)	9,426	(188)	(2.0%)
Operational Support Manager		830	692	912	220	795	(35)	(4.2%)
TOTAL BUDGET		26,213	21,407	22,227	820	24,901	(1,312)	(5.0%)

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : CITY CHAMBERLAIN

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	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 10									
STAFF COSTS		4,169	3,448	3,313	(135)	4,123	(46)	(1.1%)	(3)
PROPERTY COSTS		199	127	1	(126)	199	0	0.0%	0
ADMINISTRATION COSTS		181	113	112	(1)	168	(13)	(7.2%)	(9)
TRANSPORT COSTS		12	(34)	5	39	7	(5)	(41.7%)	(1)
SUPPLIES & SERVICES		66	48	34	(14)	70	4	6.1%	6
TRANSFER PAYMENTS TOTAL		662	551	245	(306)	529	(133)	(20.1%)	(4)
CAPITAL FINANCING COSTS		158	0	0	0	83	(75)	(47.5%)	14
GROSS EXPENDITURE		5,447	4,253	3,710	(543)	5,179	(268)	(4.9%)	3
LESS: INCOME									
INTEREST		(195)	(162)	(41)	121	(126)	69	0.0%	(14)
RECHARGES		(2,113)	(1,761)	(694)	1,067	(2,088)	25	(1.2%)	0
OTHER INCOME		(79)	(66)	(16)	50	(70)	9	(11.4%)	9
TOTAL INCOME		(2,387)	(1,989)	(751)	1,238	(2,284)	103	(4.3%)	(5)
NET EXPENDITURE		3,060	2,264	2,959	695	2,895	(165)	(5.4%)	(2)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

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.

PROJECTED
VARIANCE
£'000

CHANGE
£'000

(46)

(3)

Admin Costs

Out-turn reviewed in line with expenditure to date.

(13)

(9)

Transport Costs

Out-turn reviewed in line with expenditure to date.

(5)

(1)

Supplies and Services

Ongoing adjustments to specialised support for systems changes and development.

4

6

Transfer Payments

Reflects expected saving on AECC interest rate swap payment.

(133)

(4)

Capital Financing Costs

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

(75)

14

Income

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

103

(5)

(165)

(2)

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : CITY SOLICITOR

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	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 10									
STAFF COSTS		3,105	2,588	2,269	(319)	2,768	(337)	(10.9%)	(111)
PROPERTY COSTS		159	132	76	(56)	128	(31)	(19.5%)	(2)
ADMINISTRATION COSTS		176	146	49	(97)	161	(15)	(8.5%)	(5)
TRANSPORT COSTS		12	10	4	(6)	8	(4)	(33.3%)	(1)
SUPPLIES & SERVICES		227	191	597	406	1,095	868	382.4%	101
TRANSFER PAYMENTS TOTAL		0	0	84	84	0	0	0.0%	0
CAPITAL FINANCING COSTS		20	0	0	0	20	0	0.0%	0
GROSS EXPENDITURE		3,699	3,067	3,079	12	4,180	481	13.0%	(18)
LESS: INCOME									
OTHER INCOME		(3,101)	(2,582)	(1,744)	838	(3,027)	74	(2.4%)	317
TOTAL INCOME		(3,101)	(2,582)	(1,744)	838	(3,027)	74	(2.4%)	317
NET EXPENDITURE		598	485	1,335	850	1,153	555	92.8%	299

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

All vacant posts accounted for to end of financial year. Savings from vacant positions in part contribute towards the increased usage of external support within work contracted out; reflected in Supplies and Services below.

PROJECTED
VARIANCE
£'000

CHANGE
£'000

(337) (111)

Property Costs

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

(31) (2)

Administration Costs

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

(15) (5)

Transport Costs

There continues to be less travel resulting in lower expenditure on expenses and public transport

(4) (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.. Much of this is recovered as income from other Services.

868 101

Income

The outturn has been amended to include the outturn in line with 08/09 actual 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 and capital transactions have been reduced and there is no indication that work will increase in these areas. Licensing legislation changed from 1 October 2009/10 with a large number of licenses becoming due which has seen a rise in income for this year only. There has been a further assessment of income, for example within the Registrars function, and a conservative estimate included; review is ongoing and a number of income streams fluctuate greatly from year to year and period to period.

74 317

555 299

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

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 10		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		6,297	5,372	4,568	(804)	5,774	(523)	(8.3%)	0
PROPERTY COSTS		346	290	276	(14)	346	0	0.0%	0
ADMINISTRATION COSTS		714	421	488	67	714	0	0.0%	0
TRANSPORT COSTS		25	22	13	(9)	25	0	0.0%	0
SUPPLIES & SERVICES		610	508	496	(12)	610	0	0.0%	0
TRANSFER PAYMENTS TOTAL		39,120	32,600	37,012	4,412	39,120	0	0.0%	0
CAPITAL FINANCING COSTS		13	0	0	0	13	0	0.0%	0
GROSS EXPENDITURE		47,125	39,213	42,853	3,640	46,602	(523)	(1.1%)	0
LESS: INCOME									
GOVERNMENT GRANTS		(41,052)	(34,074)	(38,268)	(4,194)	(41,052)	0	0.0%	0
OTHER GRANTS & CONTRIBUTIONS		(969)	(807)	(717)	90	(969)	0	0.0%	0
INTEREST		(100)	(83)	0	83	(100)	0	0.0%	0
RECHARGES		(356)	(141)	0	141	(356)	0	0.0%	0
OTHER INCOME		(672)	(561)	(715)	(154)	(672)	0	0.0%	0
TOTAL INCOME		(43,149)	(35,666)	(39,700)	(4,034)	(43,149)	0	0.0%	0
NET EXPENDITURE		3,976	3,547	3,153	(394)	3,453	(523)	(13.2%)	0

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
(523)

CHANGE
£'000
0

(523)	0
-------	---

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF PROCUREMENT

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		ANNUAL BUDGET	PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
ACCOUNTING PERIOD 10	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	988	824	755	(69)	916	(72)	(7.3%)	19
PROPERTY COSTS	172	144	54	(90)	159	(13)	(7.6%)	(12)
ADMINISTRATION COSTS	70	59	22	(37)	67	(3)	(4.3%)	(3)
TRANSPORT COSTS	52	44	28	(16)	41	(11)	(21.2%)	(5)
SUPPLIES & SERVICES	2,013	1,678	967	(711)	2,004	(9)	(0.4%)	(142)
CAPITAL FINANCING COSTS	12	0	0	0	12	0	0.0%	0
GROSS EXPENDITURE	3,307	2,749	1,826	(923)	3,199	(108)	(3.3%)	(143)
LESS: INCOME								
OTHER INCOME	(2,809)	(2,340)	(1,107)	1,233	(2,825)	(16)	0.6%	21
TOTAL INCOME	(2,809)	(2,340)	(1,107)	1,233	(2,825)	(16)	0.6%	21
NET EXPENDITURE	498	409	719	310	374	(124)	(24.9%)	(122)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacant posts, all currently assumed to be vacant for full year - agency costs offset

PROJECTED
VARIANCE
£'000

CHANGE
£'000

(72) 19

Property Costs

Adjusted to reflect actual rates charge and reduced health and safety

(13) (12)

Administration Costs

Further reductions in courses, postages and previous savings in printing and copying charges

(3) (3)

Transport Costs

Reduced hire of transport; direct deliveries from suppliers. Also less travel by staff.

(11) (5)

Supplies & Services

Budget adjustment relating to Scotland Excel charges input resulting large movement in saving from previous report. This budget increase is offset by a matching reduction in budget for software support and other identified costs in services budgets.

(9) (142)

Income

The income has been adjusted to reflect recharge to Aberdeenshire of additional costs and also to reflect additional rebates regarding water charges.

(16) 21

(124)	(122)
-------	-------

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF HUMAN RESOURCES

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	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 10									
STAFF COSTS		3,018	2,518	2,306	(212)	2,850	(168)	(5.6%)	(150)
PROPERTY COSTS		7	7	2	(5)	3	(4)	(57.1%)	2
ADMINISTRATION COSTS		1,166	964	617	(347)	846	(320)	(27.4%)	(300)
TRANSPORT COSTS		64	53	28	(25)	44	(20)	(31.3%)	(10)
SUPPLIES & SERVICES		661	562	445	(117)	601	(60)	(9.1%)	(60)
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	4,105	3,398	(707)	4,347	(572)	(11.6%)	(518)
LESS: INCOME									
RECHARGES		(618)	(515)	(28)	487	(618)	0	0.0	0
OTHER INCOME		(34)	(28)	(19)	9	(29)	5	(14.7%)	5
TOTAL INCOME		(652)	(543)	(47)	496	(647)	5	(14.7%)	5
NET EXPENDITURE		4,267	3,562	3,351	(211)	3,700	(567)	(13.3%)	(513)

VIREMENT PROPOSALS

None this cycle

	PROJECTED VARIANCE	CHANGE
	£'000	£'000
REVENUE MONITORING VARIANCE NOTES		
Employee Costs		
Subject to the current review process of filling vacant posts additional savings may arise by year end	(168)	(150)
Property Costs		
Outturn reflects Grove Lodge facility being closed down mid year with a resultant saving in costs.	(4)	2
Admin Costs		
Reflects Courses savings	(320)	(300)
Transport Costs		
Outturn reflects reduced spend to date in this area.	(20)	(10)
Supplies & Services		
Out-turn reflects savings across a wide range of headings	(60)	(60)
Income		
In overall terms between fees and charges the outturn is expected to be in line with budget once year-end Recharges are processed .	5	5
	(567)	(513)

DIRECTORATE : CORPORATE GOVERNANCE

Figures in Brackets represent income or a favourable variance

HEAD OF SERVICE : HEAD OF PERFORMANCE MANAGEMENT AND QUALITY ASSURANCE

AS AT	31 January 2010	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 10									
STAFF COSTS		722	602	512	(90)	597	(125)	(17.3%)	(111)
ADMINISTRATION COSTS		9	8	4	(4)	9	0	0.0%	0
TRANSPORT COSTS		9	7	2	(5)	3	(6)	(66.7%)	0
SUPPLIES & SERVICES		30	25	39	14	78	48	160.0%	40
GROSS EXPENDITURE		770	642	557	(85)	687	(83)	(10.8%)	(71)
LESS: INCOME									
RECHARGES		(52)	(44)	(3)	41	(52)	0	0.0%	0
TOTAL INCOME		(52)	(44)	(3)	41	(52)	0	0.0%	0
NET EXPENDITURE		718	598	554	(44)	635	(83)	(11.6%)	(71)

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 (shown under "Supplies and Services") and by agency auditors. £38k o

Transport Costs

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

Supplies & Services

As described above, the cost of the engagement of support for Internal Audit is shown here, but more than offset by staff savings.

PROJECTED VARIANCE	CHANGE
£'000	£'000
(125)	(111)

(6) 0

48 40

(83)	(71)
------	------

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF DEMOCRATIC SERVICES

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	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 10									
STAFF COSTS		1,224	1,020	1,046	26	1,238	14	1.1%	1
PROPERTY COSTS		5	4	2	(2)	4	(1)	(20.0%)	(2)
ADMINISTRATION COSTS		176	147	89	(58)	160	(16)	(9.1%)	(8)
TRANSPORT COSTS		65	55	47	(8)	60	(5)	(7.7%)	0
SUPPLIES & SERVICES		11	10	3	(7)	8	(3)	(27.3%)	(1)
CAPITAL FINANCING COSTS		1	0	0	0	1	0	0.0%	0
GROSS EXPENDITURE		1,482	1,236	1,187	(49)	1,471	(11)	(0.7%)	(10)
LESS: INCOME									
RECHARGES		(198)	(165)	(14)	151	(189)	9	(4.5%)	3
TOTAL INCOME		(198)	(165)	(14)	151	(189)	9	(4.5%)	(3)
NET EXPENDITURE		1,284	1,071	1,173	102	1,282	(2)	(0.2%)	(13)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Out-turn reflects EP & M payments, lump sum and strain on the funds costs. Committee approved an increase in the establishment within Members' Support unit. Salary costs reduced to vacancies in Committee; minor adjustments to staff advertising, interview expenses etc.

PROJECTED VARIANCE £'000 CHANGE £'000

14 1

Property Costs

Hire of venues for Children's Panel Recruitment and training days - budget included within Courses

(1) (2)

Administration Costs

After assessment of likely spend to the year end outturn for courses, stationery amended

(16) (8)

Transport Costs

Reduced spend on travel and cancellation of parking permit (NCP).

(5) 0

Supplies & Services

Furniture and equipment requirements reviewed

(3) (1)

Income

Recharges at year end, slight amendment to reflect billing; depends upon number of meetings, agendas etc.

9 (3)

(2)	(13)
-----	------

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF COMMUNITY PLANNING AND REGENERATION

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	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 10									
STAFF COSTS		1,013	845	756	(89)	931	(82)	(8.1%)	0
PROPERTY COSTS		7	6	0	(6)	7	0	0.0%	0
ADMINISTRATION COSTS		9	8	11	3	9	0	0.0%	0
TRANSPORT COSTS		13	11	3	(8)	13	0	0.0%	0
SUPPLIES & SERVICES		186	151	96	(55)	186	0	0.0%	0
COMMISSIONING SERVICES		2,588	2,372	1,983	(389)	2,588	0	0.0%	0
TRANSFER PAYMENTS TOTAL		397	275	215	(60)	299	(98)	(24.7%)	0
CAPITAL FINANCING COSTS		76	0	0	0	76	0	0.0%	0
GROSS EXPENDITURE		4,289	3,668	3,064	(604)	4,109	(180)	(4.2%)	0
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		(2,245)	(2,127)	(1,855)	272	(2,245)	0	0.0%	0
RECHARGES		(552)	(460)	0	460	(552)	0	0.0%	0
OTHER INCOME		(124)	0	(26)	(26)	(124)	0	0.0%	0
TOTAL INCOME		(2,921)	(2,587)	(1,881)	706	(2,921)	0	0.0%	0
NET EXPENDITURE		1,368	1,081	1,183	102	1,188	(180)	(13.2%)	0

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 receiving support from the Fairer Scotland Fund which is ring fenced and as such may be redirected

Transfer Payments Total

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

PROJECTED VARIANCE	CHANGE
£'000	£'000
(82)	0

(98)	0
------	---

(180)	0
-------	---

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : HEAD OF SERVICE DESIGN AND DEVELOPMENT

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	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 10									
STAFF COSTS		5,327	4,436	4,184	(252)	5,031	(296)	(5.6%)	(175)
PROPERTY COSTS		0	0	10	10	10	10	100.0%	10
ADMINISTRATION COSTS		782	682	480	(202)	782	0	0.0%	0
TRANSPORT COSTS		46	38	17	(21)	46	0	0.0%	0
SUPPLIES & SERVICES		2,112	1,887	1,305	(582)	2,112	0	0.0%	0
CAPITAL FINANCING COSTS		561	0	0	0	561	0	0.0%	0
GROSS EXPENDITURE		8,828	7,043	5,996	(1,047)	8,542	(286)	(3.2%)	(165)
LESS: INCOME									
OTHER GRANTS &		(20)	(17)	(20)	(3)	(25)	(5)	25.0%	(5)
RECHARGES		(1,182)	(985)	(1)	984	(1,121)	61	(5.2%)	0
OTHER INCOME		(42)	(35)	(16)	19	0	42	(100.0%)	42
TOTAL INCOME		(1,244)	(1,037)	(37)	1,000	(1,146)	98	7.88%	37
NET EXPENDITURE -SDD		7,584	6,006	5,959	(47)	7,396	(188)	(2.5%)	(128)
Corporate Revenue Investment Fund		2,030	1,692	929	(763)	2,030	0	0.0%	0
NET EXPENDITURE -SDD & CRIF		9,614	7,698	6,888	(810)	9,426	(188)	(2.0%)	(128)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Out-turn reflects continued vacancies within the section

PROJECTED VARIANCE	CHANGE
£'000	£'000
(296)	(175)

Property Cost

Electricity charges exceeding budget in respect of current year only cost for Frederick Street which can not be met from Capital expenditure

10	10
----	----

Recharges

The recharges to date appear low due to timing differences. As staff can longer be recharged to capital, recharges will be less that budgeted for.

61	0
----	---

Other Grants & Contributions

Reassessment suggest that income will now exceed budget

(5)	(5)
-----	-----

Other Income

Income from this source is not now expected to be received but is more than compensated for by savings in Staff Costs.

42	42
----	----

(188)	(128)
-------	-------

DIRECTORATE : CORPORATE GOVERNANCE
OPERATIONAL SUPPORT

Figures in Brackets represent income or a favourable variance

AS AT	31 January 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 10		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		884	739	894	155	849	(35)	(4.0%)	0
ADMINISTRATION COSTS		29	23	13	(10)	29	0	0.0%	0
TRANSPORT COSTS		3	2	1	(1)	3	0	0.0%	0
SUPPLIES & SERVICES		3	2	4	2	3	0	0.0%	0
GROSS EXPENDITURE		919	766	912	146	884	(35)	(3.8%)	0
LESS: INCOME									
OTHER INCOME		(89)	(74)	0	74	(89)	0	0.0%	0
TOTAL INCOME		(89)	(74)	0	74	(89)	0	0	0
NET EXPENDITURE		830	692	912	220	795	(35)	(4.2%)	0

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Out-turn reflects vacancies within the section

PROJECTED VARIANCE	CHANGE
£'000	£'000
(35)	0

(35)	0
------	---