

ABERDEEN CITY COUNCIL

COMMITTEE: Finance and Resources
DATE: 11 May 2010
REPORT BY: Director and City Chamberlain
TITLE OF REPORT: 2009/10 REVENUE BUDGET MONITORING
REPORT NUMBER: CG/10/075

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,
 - iii) Instructs officers to report, in due course, on the actual out-turn compared to budget following completion of the 2009/10 financial statements.

3. FINANCIAL IMPLICATIONS

- 3.1. The current overall Corporate Governance budget amounts to around £26.223 million net expenditure.
- 3.2. Based upon present forecasts it is anticipated that the financial performance of the service will result in a £1.999 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 12 (end of March 2010). It should be noted that the actual figures to date reported are before year end adjustments, such as accruals and the application of recharges, have been processed, and therefore do not show the final position for the year.

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 £1.999 million or 7.6%, across an overall current net budget of £26.223 million. This reflects a favourable movement of £687,000 since the last report.
- 6.3 In broad terms the net projected saving comparing out-turn to budget reflects a favourable variance of £1.724 million on projected staffing savings across the service. In addition savings in other areas such as corporate training courses, and the renegotiation of contracts 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. In addition there has been a requirement to engage additional external support in some areas.

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	31 March 2010	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		3,060	3,060	3,919	859	2,886	(174)	(5.7%)
City Solicitor		598	598	1,616	1,018	993	395	0.7
Head of Customer Relationship Management		3,976	3,976	4,631	655	3,453	(523)	(13.2%)
Head of Procurement		498	498	534	36	399	(99)	(19.9%)
Head of Human Resources		4,277	4,277	4,039	(238)	3,515	(762)	(17.8%)
Head of Performance Management and Quality		718	718	671	(47)	660	(58)	(8.1%)
Head of Democratic Services		1,284	1,284	1,357	73	1,260	(24)	(1.9%)
Head of Community Planning & Regeneration		1,367	1,367	868	(499)	1,246	(121)	(8.9%)
Head of Service Design and Development		9,613	9,613	8,871	(742)	9,008	(605)	(6.3%)
Operational Support Manager		832	832	1,018	186	804	(28)	(3.4%)
TOTAL BUDGET		26,223	26,223	27,524	1,301	24,224	(1,999)	(7.6%)

DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : CITY CHAMBERLAIN

Figures in Brackets represent income or a favourable variance

AS AT	31 March 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 12		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		4,165	4,165	3,968	(197)	4,130	(35)	(0.8%)	11
PROPERTY COSTS		200	200	2	(198)	200	0	0.0%	0
ADMINISTRATION COSTS		181	181	141	(40)	161	(20)	(11.0%)	(7)
TRANSPORT COSTS		13	13	0	(13)	7	(6)	(46.2%)	(1)
SUPPLIES & SERVICES		68	68	42	(26)	60	(8)	(11.8%)	(12)
TRANSFER PAYMENTS TOTAL		662	662	245	(417)	536	(126)	(19.0%)	7
CAPITAL FINANCING COSTS		158	158	305	147	83	(75)	(47.5%)	0
GROSS EXPENDITURE		5,447	5,447	4,703	(744)	5,177	(270)	(5.0%)	(2)
LESS: INCOME									
INTEREST		(195)	(195)	(126)	69	(127)	68	0.0%	(1)
RECHARGES		(2,113)	(2,113)	(639)	1,474	(1,935)	178	(8.4%)	153
OTHER INCOME		(79)	(79)	(19)	60	(229)	(150)	189.9%	(159)
TOTAL INCOME		(2,387)	(2,387)	(784)	1,603	(2,291)	96	(4.0%)	(7)
NET EXPENDITURE		3,060	3,060	3,919	859	2,886	(174)	(5.7%)	(9)

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 the year for the delivery of key projects such as E,P&M and the revised Local Government Pension Scheme. Change due to updated agency costs

PROJECTED VARIANCE	CHANGE
£'000	£'000
(35)	11

Admin Costs

BACS remittances now done by e-mail and a reduced number of cheque runs has resulted in a saving on postages.

(20)	(7)
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Transport Costs

Expected saving on staff relocation travel costs.

(6)	(1)
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Supplies and Services

Outturn revised to reflect VAT consultancy which will not be required in this financial year.

(8)	(12)
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Transfer Payments

Reflects expected saving on AECC interest rate swap payment.

(126)	7
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Capital Financing Costs

Net effect nil as there is a corresponding adjustment in interest receivable (income). Annual budget assumed early repayment of some debt but this has not materialised.

(75)	0
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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. Improved position reflects insurance commission received.

96	(7)
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(174)	(9)
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DIRECTORATE : CORPORATE GOVERNANCE
HEAD OF SERVICE : CITY SOLICITOR

Figures in Brackets represent income or a favourable variance

AS AT	31 March 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 12									
STAFF COSTS		3,103	3,103	2,726	(377)	2,762	(341)	(11.0%)	(6)
PROPERTY COSTS		160	160	91	(69)	101	(59)	(36.9%)	(27)
ADMINISTRATION COSTS		176	176	68	(108)	119	(57)	(32.4%)	(42)
TRANSPORT COSTS		12	12	6	(6)	6	(6)	(50.0%)	(2)
SUPPLIES & SERVICES		228	228	819	591	1,012	784	343.9%	(83)
TRANSFER PAYMENTS TOTAL		0	0	21	21	0	0	0.0%	0
CAPITAL FINANCING COSTS		20	20	10	(10)	20	0	0.0%	0
GROSS EXPENDITURE		3,699	3,699	3,741	42	4,020	321	8.7%	(160)
LESS: INCOME									
OTHER INCOME		(3,101)	(3,101)	(2,125)	976	(3,027)	74	(2.4%)	0
TOTAL INCOME		(3,101)	(3,101)	(2,125)	976	(3,027)	74	(2.4%)	0
NET EXPENDITURE		598	598	1,616	1,018	993	395	66.1%	(160)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs	(341)	(6)
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.		
Property Costs	(59)	(27)
In the main due to District Court having transferred to Scottish Court Services - rates, utilities etc. And other minor adjustments.		
Administration Costs	(57)	(42)
Outturn reduced due to District Court costs now transferred to Scottish Court Services and a number of further adjustments across a variety of codes, for example stationery, telephone calls, printing etc		
Transport Costs	(6)	(2)
There continues to be less travel resulting in lower expenditure on expenses and public transport		
Supplies and Services	784	(83)
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 above the line from other Services. Adjustments in courses, conferences, software support have also contributed to further savings.		
Income	74	0
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 with a large number of licenses becoming due which has seen a rise in income for this year only. Income within the Registrars function is lower this year. A number of income streams fluctuate greatly from year to year and period to period.		
	395	(160)

DIRECTORATE : CORPORATE GOVERNANCE

Figures in Brackets represent income or a favourable variance

HEAD OF SERVICE : HEAD OF CUSTOMER RELATIONSHIP MANAGEMENT

AS AT	31 March 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 12		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		6,297	6,297	5,494	(803)	5,774	(523)	(8.3%)	0
PROPERTY COSTS		347	347	317	(30)	346	(1)	-0.3%	0
ADMINISTRATION COSTS		711	711	431	(280)	714	3	0.4%	0
TRANSPORT COSTS		26	26	16	(10)	25	(1)	-3.8%	0
SUPPLIES & SERVICES		611	611	762	151	610	(1)	-0.2%	0
TRANSFER PAYMENTS TOTAL		39,120	39,120	45,307	6,187	39,120	0	0.0%	0
CAPITAL FINANCING COSTS		13	13	8	(5)	13	0	0.0%	0
GROSS EXPENDITURE		47,125	47,125	52,335	5,210	46,602	(523)	(1.1%)	0
LESS: INCOME									
GOVERNMENT GRANTS		(41,052)	(41,052)	(45,781)	(4,729)	(41,052)	0	0.0%	0
OTHER GRANTS & CONTRIBUTIONS		(969)	(969)	(1,052)	(83)	(969)	0	0.0%	0
INTEREST		(100)	(100)	0	100	(100)	0	0.0%	0
RECHARGES		(356)	(356)	(19)	337	(356)	0	0.0%	0
OTHER INCOME		(672)	(672)	(852)	(180)	(672)	0	0.0%	0
TOTAL INCOME		(43,149)	(43,149)	(47,704)	(4,555)	(43,149)	0	0.0%	0
NET EXPENDITURE		3,976	3,976	4,631	655	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

AS AT	31 March 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 12									
STAFF COSTS		988	988	904	(84)	910	(78)	(7.9%)	(6)
PROPERTY COSTS		172	172	67	(105)	150	(22)	(12.8%)	(9)
ADMINISTRATION COSTS		70	70	484	414	59	(11)	(15.7%)	(8)
TRANSPORT COSTS		52	52	37	(15)	41	(11)	(21.2%)	0
SUPPLIES & SERVICES		2,013	2,013	1,507	(506)	1,298	(715)	(35.5%)	(706)
CAPITAL FINANCING COSTS		12	12	7	(5)	12	0	0.0%	0
GROSS EXPENDITURE		3,307	3,307	3,006	(301)	2,470	(837)	(25.3%)	(729)
LESS: INCOME									
OTHER INCOME		(2,809)	(2,809)	(2,472)	337	(2,071)	738	(26.3%)	754
TOTAL INCOME		(2,809)	(2,809)	(2,472)	337	(2,071)	738	(26.3%)	754
NET EXPENDITURE		498	498	534	36	399	(99)	(19.9%)	25

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	CHANGE
£'000	£'000
(78)	(6)

Property Costs

Adjusted to reflect actual rates charge and reduced health and safety requirements

(22) (9)

Administration Costs

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

(11) (8)

Transport Costs

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

(11) 0

Supplies & Services

Lower purchases than budgeted at Whitemyres due to direct purchases by services offset by income as detailed below.

(715) (706)

Income

The sales to other authorities and services by Whitemyres has been adjusted in line with the purchases & oncost as detailed above.

738 754

(99)	25
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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	31 March 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 12									
STAFF COSTS		3,018	3,018	2,731	(287)	2,658	(360)	(11.9%)	(192)
PROPERTY COSTS		7	7	3	(4)	3	(4)	(57.1%)	0
ADMINISTRATION COSTS		1,165	1,165	742	(423)	822	(343)	(29.4%)	(23)
TRANSPORT COSTS		64	64	31	(33)	37	(27)	(42.2%)	(7)
SUPPLIES & SERVICES		673	673	583	(90)	690	17	0.0	77
TRANSFER PAYMENTS TOTAL		1	1	0	(1)	0	(1)	(100.0%)	(1)
CAPITAL FINANCING COSTS		1	1	1	0	1	0	0.0	0
GROSS EXPENDITURE		4,929	4,929	4,091	(838)	4,211	(718)	(14.6%)	(146)
LESS: INCOME									
RECHARGES		(618)	(648)	(28)	620	(667)	(49)	0.1	(49)
OTHER INCOME		(34)	(4)	(24)	(20)	(29)	5	(14.7%)	0
TOTAL INCOME		(652)	(652)	(52)	600	(696)	(44)	(6.8%)	(49)
NET EXPENDITURE		4,277	4,277	4,039	(238)	3,515	(762)	(17.8%)	(195)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING

VARIANCE NOTES

Employee Costs

Transfer staff to E,C&S (budget remains meantime) and various vacancies throughout HR have led to this underspend

Property Costs

The closure of Grove Lodge Employee Counselling facility has led to saving

Admin Costs

Introduction of OIL (online interactive learning) tool has led to large saving in Corporate Training Budget.

Transport Costs

Combination of vacancies, leading to reduced take up and awareness of Corporate fiscal position led to underspend

Supplies & Services

Out-turn reflects savings across wide range of headings

Transfer Paymentst Total

Income

In overall terms between fees and charges the outturn is expected to be in line with budget when year-end Recharges are in which will include additional income of £47K from first aid courses.

	PROJECTED VARIANCE	CHANGE
	£'000	£'000
Employee Costs	(360)	(192)
Property Costs	(4)	0
Admin Costs	(343)	(23)
Transport Costs	(27)	(7)
Supplies & Services	17	77
Transfer Paymentst Total	(1)	(1)
Income	(44)	(49)
	(762)	(195)

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 March 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 12									
STAFF COSTS		722	722	610	(112)	610	(112)	(15.5%)	13
ADMINISTRATION COSTS		9	9	7	(2)	7	(2)	(22.2%)	(2)
TRANSPORT COSTS		9	9	3	(6)	3	(6)	(66.7%)	0
SUPPLIES & SERVICES		30	30	54	24	92	62	206.7%	14
GROSS EXPENDITURE		770	770	674	(96)	712	(58)	(7.5%)	25
LESS: INCOME									
RECHARGES		(52)	(52)	(3)	49	(52)	0	0.0%	0
TOTAL INCOME		(52)	(52)	(3)	49	(52)	0	0.0%	0
NET EXPENDITURE		718	718	671	(47)	660	(58)	(8.1%)	25

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.

Administration costs

(2) (2)

Transport Costs

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

(6) 0

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. In addition, software costs for both 2009/10 and 2010/11 for the Council's electronic performance management system have been accounted for in this financial year, this will give a consequent underspend in 2010/11.

62 14

(58)	25
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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	31 March 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 12		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		1,224	1,224	1,233	9	1,234	10	0.8%	(4)
PROPERTY COSTS		5	5	3	(2)	3	(2)	(40.0%)	(1)
ADMINISTRATION COSTS		176	176	114	(62)	151	(25)	(14.2%)	(9)
TRANSPORT COSTS		65	65	54	(11)	57	(8)	(12.3%)	(3)
SUPPLIES & SERVICES		11	11	3	(8)	3	(8)	(72.7%)	(5)
CAPITAL FINANCING COSTS		1	1	0	(1)	1	0	0.0%	0
GROSS EXPENDITURE		1,482	1,482	1,407	(75)	1,449	(33)	(2.2%)	(22)
LESS: INCOME									
RECHARGES		(198)	(198)	(50)	148	(189)	9	(4.5%)	0
TOTAL INCOME		(198)	(198)	(50)	148	(189)	9	(4.5%)	0
NET EXPENDITURE		1,284	1,284	1,357	73	1,260	(24)	(1.9%)	(22)

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

10 (4)

Property Costs

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

(2) (1)

Administration Costs

After assessment of likely spend to the year end outturn for courses, stationery amongst others reduced

(25) (9)

Transport Costs

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

(8) (3)

Supplies & Services

Furniture, equipment, computer consumables etc requirements less than previously anticipated

(8) (5)

Income

Recharges at year end, slight amendment to reflect billing; depends upon no. of meetings, agendas etc. Billing being finalised. Also reduction in sales of agendas as many available on the website.

9 0

(24) (22)

DIRECTORATE : CORPORATE GOVERNANCE

Figures in Brackets represent income or a favourable variance

HEAD OF SERVICE : HEAD OF COMMUNITY PLANNING AND REGENERATION

AS AT	31 March 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	
ACCOUNTING PERIOD 12									
STAFF COSTS		954	954	818	(136)	931	(23) (2.4%)	59	
PROPERTY COSTS		7	7	0	(7)	7	0 0.0%	0	
ADMINISTRATION COSTS		4	4	13	9	4	0 0.0%	0	
TRANSPORT COSTS		13	13	3	(10)	13	0 0.0%	0	
SUPPLIES & SERVICES		109	109	57	(52)	109	0 0.0%	0	
COMMISSIONING SERVICES		2,590	2,590	2,027	(563)	2,590	0 0.0%	0	
TRANSFER PAYMENTS TOTAL		398	398	295	(103)	300	(98) (24.6%)	0	
CAPITAL FINANCING COSTS		76	76	33	(43)	76	0 0.0%	0	
GROSS EXPENDITURE		4,151	4,151	3,246	(905)	4,030	(121) (2.9%)	59	
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		(2,369)	(2,369)	(2,378)	(9)	(2,369)	0 0.0%	0	
OTHER INCOME		(415)	(415)	0	415	(415)	0 0.0%	0	
TOTAL INCOME		(2,784)	(2,784)	(2,378)	406	(2,784)	0 0.0%	0	
NET EXPENDITURE		1,367	1,367	868	(499)	1,246	(121) (8.9%)	59	

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

PROJECTED VARIANCE
£'000
(23)

CHANGE
£'000
59

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) 0

(121)	59
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DIRECTORATE : CORPORATE GOVERNANCE

Figures in Brackets represent income or a favourable variance

HEAD OF SERVICE : HEAD OF SERVICE DESIGN AND DEVELOPMENT

AS AT	31 March 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 12									
STAFF COSTS		5,324	5,324	5,084	(240)	5,119	(205)	(3.9%)	91
PROPERTY COSTS		0	0	11	11	11	11	100.0%	1
ADMINISTRATION COSTS		781	781	560	(221)	712	(69)	(8.8%)	(69)
TRANSPORT COSTS		47	47	20	(27)	19	(28)	(59.6%)	(28)
SUPPLIES & SERVICES		2,111	2,111	1,613	(498)	1,697	(414)	(19.6%)	(414)
CAPITAL FINANCING COSTS		564	564	335	(229)	564	0	0.0%	0
GROSS EXPENDITURE		8,827	8,827	7,623	(1,204)	8,122	(705)	(8.0%)	(419)
LESS: INCOME									
OTHER GRANTS &		(20)	(20)	(20)	0	(20)	0	0.0%	5
RECHARGES		(1,182)	(1,182)	(1)	1,181	(1,121)	61	(5.2%)	0
OTHER INCOME		(42)	(42)	(29)	13	(3)	39	(92.9%)	(3)
TOTAL INCOME		(1,244)	(1,244)	(50)	1,194	(1,144)	100	8.04%	2
NET EXPENDITURE -SDD		7,583	7,583	7,573	(10)	6,978	(605)	(8.0%)	(417)
Corporate Revenue Investment Fund		2,030	2,030	1,298	(732)	2,030	0	0.0%	0
NET EXPENDITURE -SDD & CRIF		9,613	9,613	8,871	(742)	9,008	(605)	(6.3%)	(417)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

There has been an under spend in staffing costs due to vacant posts not being filled, however this under spend is being netted down by the additional costs arising from EPM changes, i.e. to 37 hours for all staff.

PROJECTED VARIANCE	CHANGE
£'000	£'000
(205)	91

Property Cost

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

11	1
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Administration Costs

Reduction in costs due to re-tender of managed broadband provision; and due to the cancellation of other no longer required services.

(69)	(69)
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Transport Costs

Suspect that not all internal invoices for hire of vehicles have been received; all travel expenses have been kept to a minimum all year.

(28)	(28)
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Supplies and Services

Re-negotiation of contracts throughout the year has produced the underspend against budget.

(414)	(414)
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Recharges

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

61	0
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Other Grants & Contributions

Reassessment suggest that income will now match budget

0	5
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Other Income

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

39	(3)
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(605)	(417)
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DIRECTORATE : CORPORATE GOVERNANCE
OPERATIONAL SUPPORT

Figures in Brackets represent income or a favourable variance

AS AT	31 March 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 12		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		886	886	1,001	115	829	(57)	(6.4%)	(22)
ADMINISTRATION COSTS		29	29	13	(16)	16	(13)	(44.8%)	(13)
TRANSPORT COSTS		3	3	2	(1)	1	(2)	(66.7%)	(2)
SUPPLIES & SERVICES		3	3	2	(1)	2	(1)	(33.3%)	(1)
GROSS EXPENDITURE		921	921	1,018	97	848	(73)	(7.9%)	(38)
LESS: INCOME									
OTHER INCOME		(89)	(89)	0	89	(44)	45	(50.6%)	45
TOTAL INCOME		(89)	(89)	0	89	(44)	45	(0)	45
NET EXPENDITURE		832	832	1,018	186	804	(28)	(3.4%)	7

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Out-turn includes an adjustment for corporate restructuring costs are to be met from other budgets. Overall saving is the result of vacancies during the year.

PROJECTED VARIANCE	CHANGE
£'000	£'000
(57)	(22)

Administration Costs

Economies achieved following restructuring of service.

(13)	(13)
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Transport Costs

(2)	(2)
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Supplies & Services

(1)	(1)
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Total Income

Budgeted recharges for Senior Management time applied as part of year end procedures no longer applicable due to restructuring. This will in part be offset by savings in other budget headings.

45	45
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(28)	7
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