

ANGUS COUNCIL

FINANCE & INFORMATION TECHNOLOGY COMMITTEE - 28 August 2001
POLICY & RESOURCES COMMITTEE - 4 September 2001

REVENUE MONITORING STATEMENT

REPORT BY THE DIRECTOR OF FINANCE

ABSTRACT

This report appraises members of the actual revenue expenditure incurred and income received in respect of the Council's departments for the period 1 April 2001 to 31 July 2001.

1. RECOMMENDATION

It is recommended that the Committee notes the contents of this report for its interest.

2. BACKGROUND

At the Special meeting of Angus Council on 15 February 2001 the Council approved the revenue budget estimates for the 2001/2002 financial year. Details of the individual departmental revenue budgets are contained in the Final Revenue And Capital Budgets Volume 2001/2002 issued to members in April 2001.

3. INTRODUCTION

This report sets out the actual revenue expenditure incurred and income received for the period 1 April 2001 to 31 July 2001 for each Angus Council department as well as the Police, Fire and Valuation Joint Boards.

4. FORMAT OF REPORT**4.1 General**

The report is broken down into eight separate sections covering the Council's General Fund departments and the Housing Revenue Account. Sections A to G cover the Council's General Fund departments, that is those funded by the Council taxpayer whilst Section H appraises members of the position in relation to the Housing Revenue Account, that is, those services funded by Council house rentpayers.

4.2 General Fund Departments

Section A is a comparison of overall net expenditure by department, Sections B to F cover the main types of expenditure which these departments incur and Section G relates to income from fees and charges.

In each section a comparison of actual compared with a profiled budget is provided. The profiled budget for a given period is intended to reflect the timing of when expenditure is expected to be incurred or income received. The more predictable nature of staff costs payments allows the annual budget to be more readily profiled taking into account seasonal staffing variations and other factors. Despite the less predictable nature of other types of expenditure and income the annual budgets for these have also been profiled. These profiles have been based on income and expenditure patterns experienced in the first four years of Angus Council, adjusted for any deviations expected in the current year.

The expected surpluses from Angus/Tayside Contracts are shown in Section A for information.

4.3 Housing Revenue Account

Section H of the report sets out the actual expenditure incurred for the year to date on the Housing Revenue Account and compares this with the profiled budget for the same period.

5. RECONCILIATION WITH COUNCIL TAX SETTING BUDGET

For the purposes of monitoring, a number of adjustments to the Council Tax Budget set in March 2001 have been made in the preparation of this report. These adjustments mainly involve the exclusion of capital financing costs, which will not be calculated until the financial year end and certain specific and other grants, the receipt of which is irregular and could distort the report income position. For information purposes, set out at Appendix A, is a reconciliation statement showing how the budget used for monitoring purposes compares with the budget for Council Tax purposes.

Members may recall Report 525/01 to the Finance and Information Technology Committee of 1st May 2001 which set out proposals for virement flexibility between financial years 2000/2001 and 2001/2002. This virement flexibility permits each General Fund department to carry forward 50% of any underspend in 2000/2001 to the 2001/2002 financial year, subject to a maximum ceiling. The Departmental budgets shown in the attached Statement have yet to be amended for sums available under the 50% carry forward scheme. Amendments will be made to budgets once the carry forward report has been approved by the relevant committee.

6. 2001/2002 PAY AWARD

The 2001/2002 pay award has yet to be finalised and will therefore be subject to a further report.

7. COMMENTARY ON INFORMATION SHOWN IN STATEMENT

Section C of the report (Property costs) includes an amount for each department in respect of property maintenance which is managed by the property department using the Archimedes management information system. Property Maintenance is now charged out on a monthly basis to all clients and actual expenditure on property maintenance for the three months, April to June is now reflected in the attached report.

The overall position shown in Section A indicates that net expenditure has been held within budget during the first four months of the year.

8. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising from this Report.

9. CONSULTATION

The Chief Executive and Director of Law and Administration have been consulted in the preparation of this report.

10. CONCLUSION

It will be further noted from the information set out in Sections B to F of this report that under some of the cost heads, individual departmental actual expenditure is currently ahead of the phased budget. Whilst there are no particular concerns arising these areas, the position will continue to be monitored closely to ensure that overall net expenditure does not exceed departmental cash limited budgets. A further revenue monitoring report covering the period 1 April 2001 to 31 August 2001 will be submitted to the Committee when finalised.

DAVID S. SAWERS
DIRECTOR OF FINANCE

NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

DSS/GW/NS

<u>Department</u>	<u>Budgeted Net Expenditure 2001/02 £'000</u>		
Education	63,401		
Social Work	26,548		
Roads	5,280		
Cultural Services	2,204		
Environmental & Consumer Protection	6,137		
Planning & Transport	2,159		
Recreation Services	5,640		
Central Support Services	8,586		
Economic Development	581		
Training	189		
Finance (Revenues)	1,411		
Miscellaneous Other Services	1,269		
Other Housing	1,310		
Other Expenditure	280		
Total Angus Council Departments	<u>124,995</u>		
Police Joint Board	7,788		
Fire Joint Board	3,702		
Valuation Joint Board	650		
Total Joint Board Allocations	<u>12,140</u>		
Tayside Contracts		(210)	
Contract Services		(489)	
Policy Led Budgeting		212	
Total Net Expenditure for Monitoring Purposes		<u>136,648</u>	
Reconciling Items			
Interest on Revenue Balances	(450)		
Miscellaneous Income	(700)		
Council Tax Benefits	190		
NDR Discretionary Relief	50		
Property Enquiries & Access Offices recharge element	86		
Capital Financing Costs (excl. Joint Boards)	8,523		
Other Housing Capital Financing Costs	80		
Police Grant	7,622		
Contribution to Funds and Balances	1,050		
Support Service Recharge Income	(1,565)		
Other Grants added back	(227)		
NDR & Water Charges contingency	130		
Additional Out-of-School Care resources	(34)		
CFCR (Roads)	530		
Nursery Specific Grant	(3,060)		
Aggregate External Finance	<u>(118,125)</u>		
		<u>(105,900)</u>	
Net Expenditure to be met from Council Tax		<u><u>30,748</u></u>	
<u>Central Support Services (recharge element)</u>		<u>Other Expenditure</u>	
Chief Executive	648	EDU	75
Members' Services	634	Civil Defence	69
Finance (General)	1,566	Print Unit	17
Law & Admin.	1,210	Registrars	119
HQ Buildings	1,026		
Information Technology	1,150		<u>280</u>
Personnel (excl. EDU)	779		
Property Services	1,360		
Local Offices	213		
	<u>8,586</u>		

Section A - Summary Of Net Revenue Expenditure - General Fund Services (Sections B to G)

Statement showing Total Net Revenue Expenditure For The Period 1 April 2001 to 31 July 2001 compared with the Total Net Budget for the financial year (excluding Capital Financing Costs, Central Support Service Recharges and certain Specific/Other Grants)

Department / Service	(1) Budgeted Net Expenditure 2001/02 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 4 Months To 31 July 2001 £000	(5) Actual Net Expenditure For 4 Months To 31 July 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	63,401	0	63,401	20,891	20,812	99.62%
Social Work	26,548	0	26,548	9,290	8,433	90.78%
Roads	5,280	0	5,280	1,362	1,330	97.65%
Cultural Services	2,204	0	2,204	844	782	92.65%
Environmental & Consumer Protection	6,137	0	6,137	2,109	2,036	96.54%
Planning & Transport	2,159	25	2,184	789	574	72.75%
Recreation Services	5,640	0	5,640	1,908	1,333	69.86%
Central Support Services	8,586	0	8,586	3,561	3,473	97.53%
Economic Development	581	0	581	222	149	67.12%
Training Services	189	0	189	70	61	87.14%
Finance - Revenues	1,411	0	1,411	682	670	98.24%
Miscellaneous Other Services	1,269	-13	1,256	604	316	52.32%
Other Housing	1,310	0	1,310	352	345	98.01%
Other Expenditure	280	0	280	64	69	107.81%
Policy Led Budgeting	212	0	212	75	75	100.00%
Total Angus Council Departments	125,207	12	125,219	42,823	40,458	94.48%
Police Joint Board Allocation to Angus Council	7,788	0	7,788	2,596	2,580	99.38%
Fire Joint Board Allocation to Angus Council	3,702	0	3,702	1,234	1,234	100.00%
Valuation Joint Board Allocation to Angus Council	650	0	650	217	217	100.00%
Total Joint Board Allocations	12,140	0	12,140	4,047	4,031	99.60%
Net Expenditure	137,347	12	137,359	46,870	44,489	94.92%
Angus Contracts Surplus	(489)	0	(489)	(115)	(228)	198.26%
Tayside Contracts	(210)	0	(210)	(88)	(88)	100.00%
	<u>136,648</u>	<u>12</u>	<u>136,660</u>	<u>46,668</u>	<u>44,174</u>	<u>94.66%</u>

Section B - Staff Costs

Statement showing Staff Costs for the period 1 April 2001 to 31 July 2001 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2001/02 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 4 Months To 31 July 2001 £000	(5) Actual Net Expenditure For 4 Months To 31 July 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	49,529	0	49,529	15,804	15,775	99.82%
Social Work	16,567	160	16,727	5,576	5,287	94.82%
Roads	1,765	0	1,765	662	624	94.26%
Cultural Services	1,484	0	1,484	490	496	101.22%
Environmental & Consumer Protection	1,570	0	1,570	523	480	91.78%
Planning & Transport	1,694	25	1,719	579	573	98.96%
Recreation Services	1,206	0	1,206	423	413	97.64%
Central Support Services	8,456	0	8,456	2,819	2,762	97.98%
Economic Development	453	0	453	151	154	101.99%
Training Services	534	37	571	190	184	96.84%
Finance - Revenues	1,582	28	1,610	529	520	98.30%
Miscellaneous Other Services	219	(25)	194	65	35	53.85%
Other Housing	95	0	95	2	3	150.00%
Other Expenditure	341	0	341	114	105	92.11%
Policy Led Budgeting	59	0	59	33	33	100.00%
Total Angus Council Departments	85,554	225	85,779	27,960	27,444	98.15%
Police Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Fire Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Valuation Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Total Joint Board Allocations	n/a	n/a	n/a	n/a	n/a	n/a
Total Net Expenditure	85,554	225	85,779	27,960	27,444	98.15%

Section C - Property Costs

Statement showing Property Costs for the period 1 April 2001 to 31 July 2001 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2001/02 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 4 Months To 31 July 2001 £000	(5) Actual Net Expenditure For 4 Months To 31 July 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	7,026	0	7,026	2,824	2,794	98.94%
Social Work	597	8	605	183	179	97.81%
Roads	77	0	77	93	84	90.32%
Cultural Services	482	0	482	247	228	92.31%
Environmental & Consumer Protection	260	0	260	27	38	140.74%
Planning & Transport	65	0	65	9	7	77.78%
Recreation Services	806	0	806	407	298	73.22%
Central Support Services	960	0	960	549	487	88.71%
Economic Development	174	0	174	38	38	100.00%
Training Services	55	0	55	26	17	65.38%
Finance - Revenues	104	0	104	53	54	101.89%
Miscellaneous Other Services	279	0	279	93	5	5.38%
Other Housing	12	0	12	4	6	150.00%
Other Expenditure	59	0	59	20	20	100.00%
Policy Led Budgeting	0	0	0	4	4	100.00%
Total Angus Council Departments	10,956	8	10,964	4,577	4,259	93.05%
Police Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Fire Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Valuation Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Total Joint Board Allocations	n/a	n/a	n/a	n/a	n/a	n/a
Total Net Expenditure	10,956	8	10,964	4,577	4,259	93.05%

Section D - Supplies & Services

Statement showing Supplies & Services for the period 1 April 2001 to 31 July 2001 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2001/02 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 4 Months To 31 July 2001 £000	(5) Actual Net Expenditure For 4 Months To 31 July 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	4,082	0	4,082	1,326	1,320	99.55%
Social Work	1,260	(8)	1,252	451	344	76.27%
Roads	360	0	360	91	87	95.60%
Cultural Services	566	0	566	202	123	60.89%
Environmental & Consumer Protection	2,145	0	2,145	511	481	94.13%
Planning & Transport	244	0	244	81	46	56.79%
Recreation Services	212	0	212	74	97	131.08%
Central Support Services	1,192	5	1,197	472	457	96.82%
Economic Development	163	0	163	54	30	55.56%
Training Services	78	0	78	26	26	100.00%
Finance - Revenues	315	0	315	144	143	99.31%
Miscellaneous Other Services	552	12	564	188	110	58.51%
Other Housing	4	0	4	0	2	n/a
Other Expenditure	171	0	171	57	51	89.47%
Policy Led Budgeting	177	0	177	44	44	100.00%
Total Angus Council Departments	11,521	9	11,530	3,721	3,361	90.33%
Police Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Fire Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Valuation Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Total Joint Board Allocations	n/a	n/a	n/a	n/a	n/a	n/a
Total Net Expenditure	11,521	9	11,530	3,721	3,361	90.33%

Section E - Third Party Payments

Statement showing Third Party Payments for the period 1 April 2001 to 31 July 2001 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2001/02 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 4 Months To 31 July 2001 £000	(5) Actual Net Expenditure For 4 Months To 31 July 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	2,447	0	2,447	792	796	100.51%
Social Work	14,864	(154)	14,710	3,923	3,493	89.04%
Roads	3,606	0	3,606	733	696	94.95%
Cultural Services	0	0	0	0	0	n/a
Environmental & Consumer Protection	5,022	0	5,022	1,409	1,388	98.51%
Planning & Transport	1,118	0	1,118	373	289	77.48%
Recreation Services	4,517	0	4,517	1,372	994	72.45%
Central Support Services	50	0	50	17	9	52.94%
Economic Development	349	0	349	168	153	91.07%
Training Services	0	0	0	0	0	n/a
Finance - Revenues	100	0	100	0	0	0.00%
Miscellaneous Other Services	772	0	772	364	329	90.38%
Other Housing	15,271	28	15,299	5,197	5,149	99.08%
Other Expenditure	91	0	91	0	0	n/a
Policy Led Budgeting	0	0	0	0	0	n/a
Total Angus Council Departments	48,207	(126)	48,081	14,348	13,296	92.67%
Police Joint Board Allocation to Angus Council	7,788	0	7,788	2,596	2,580	99.38%
Fire Joint Board Allocation to Angus Council	3,702	0	3,702	1,234	1,234	100.00%
Valuation Joint Board Allocation to Angus Council	650	0	650	217	217	100.00%
Total Joint Board Allocations	12,140	0	12,140	4,047	4,031	99.60%
Total Net Expenditure	60,347	(126)	60,221	18,395	17,327	94.19%

Section F - Other Expenditure

Statement showing Other Expenditure for the period 1 April 2001 to 31 July 2001 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2001/02 £0	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 4 Months To 31 July 2001 £000	(5) Actual Net Expenditure For 4 Months To 31 July 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	1,877	0	1,877	548	536	97.81%
Social Work	1,138	17	1,155	239	208	87.03%
Roads	129	0	129	58	57	98.28%
Cultural Services	58	0	58	23	15	65.22%
Environmental & Consumer Protection	317	0	317	106	135	127.36%
Planning & Transport	76	0	76	34	34	100.00%
Recreation Services	242	0	242	88	35	39.77%
Central Support Services	279	0	279	95	98	103.16%
Economic Development	21	0	21	13	13	100.00%
Training Services	64	0	64	21	12	57.14%
Finance - Revenues	28	0	28	13	10	76.92%
Miscellaneous Other Services	125	0	125	120	119	99.17%
Other Housing	479	0	479	0	0	n/a
Other Expenditure	8	0	8	3	1	33.33%
Policy Led Budgeting	4	0	4	2	2	100.00%
Total Angus Council Departments	4,845	17	4,862	1,363	1,275	93.54%
Police Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Fire Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Valuation Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Total Joint Board Allocations	n/a	n/a	n/a	n/a	n/a	n/a
Total Net Expenditure	4,845	17	4,862	1,363	1,275	93.54%

Section G - Income

Statement showing Income for the period 1 April 2001 to 31 July 2001 compared with the profiled budget for the financial year (excluding certain specific and other grant income).

Department / Service	(1) Budgeted Net Income 201/02 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Income For 4 Months To 31 July 2001 £000	(5) Actual Net Income For 4 Months To 31 July 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	1,560	0	1,560	403	409	101.49%
Social Work	7,878	23	7,901	1,082	1,078	99.63%
Roads	657	0	657	275	218	79.27%
Cultural Services	386	0	386	118	80	67.80%
Environmental & Consumer Protection	3,177	0	3,177	467	486	104.07%
Planning & Transport	1,038	0	1,038	287	375	130.66%
Recreation Services	1,343	0	1,343	456	504	110.53%
Central Support Services	2351	5	2,356	391	340	86.96%
Economic Development	579	0	579	202	239	118.32%
Training Services	542	37	579	193	178	92.23%
Finance - Revenues	718	28	746	57	57	100.00%
Miscellaneous Other Services	678	0	678	226	282	124.78%
Other Housing	14,551	28	14,579	4,851	4,815	99.26%
Other Expenditure	390	0	390	130	108	83.08%
Policy Led Budgeting	28	0	28	8	8	100.00%
Total Angus Council Departments	35,876	121	35,997	9,146	9,177	100.34%
Police Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Fire Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Valuation Joint Board Allocation to Angus Council	n/a	n/a	n/a	n/a	n/a	n/a
Total Joint Board Allocations	n/a	n/a	n/a	n/a	n/a	n/a
Total Net Expenditure	35,876	121	35,997	9,146	9,177	100.34%

Section H - Housing Revenue Account

Statement showing the Housing Revenue Account for the period 1 April 2001 to 31 July 2001 compared with the profiled budget for the financial year.

Department / Service	(1) Budgeted Net Expenditure 2001/02 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 4 Months To 31 July 2001 £000	(5) Actual Net Expenditure For 4 Months To 31 July 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Financing Costs	7,020	0	7,020	2,340	2,340	100%
Administrative Costs	3,929	0	3,929	1,310	1,310	100%
R&M, Shell Hsg & Spec Needs	5,758	0	5,758	1,743	870	50%
Other Costs	529	0	529	194	194	100%
Total	17,236	0	17,236	5,587	4,714	84%

	Budgeted Income 2001/2002 £000	Virement £000	Revised Net Budget £000	Budgeted Income For 4 Months To 31 July 2001 £000	Actual Net Income For 4 Months To 31 July 2001 £000	Column (5) As A Percentage Of Column (4) %
Income	16,249	0	16,249	5,742	5,742	100%
Council House Rents	16,249	0	16,249	5,742	5,742	100%
Other Rents	601	0	601	200	200	100%
Interest, etc.	255	0	255	0	0	n/a
Application of Reserves	131	0	131	0	0	n/a
Total	17,236	0	17,236	5,942	5,942	100%

