

ANGUS COUNCIL

FINANCE & INFORMATION TECHNOLOGY COMMITTEE - 16 October 2001
POLICY & RESOURCES COMMITTEE - 23 October 2001

ITEM No. 6

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 August 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 August 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 five 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. 2001/2002 PAY AWARD

The 2001/2002 pay award has been finalised and has been reflected in the report.

6. COMMENTARY ON INFORMATION SHOWN IN STATEMENT

Members may recall Report 525/01 to the Finance and Information Technology Committee of 1 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. Report 1004/01 set out the calculated amounts and the departmental budgets shown in the attached statements have been amended to reflect those sums. Policy Led Budgeting has been updated as a result of information obtained from the year end monitoring report, a virement of £140k having been made from balances to reflect this.

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

7. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising from this Report.

8. CONSULTATION

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

9. 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 from 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 30 September 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

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 August 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 5 Months To 31 August 2001 £000	(5) Actual Net Expenditure For 5 Months To 31 August 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	63,401	313	63,714	25,403	25,295	99.57%
Social Work	26,514	68	26,582	10,798	9,601	88.91%
Roads	5,280	0	5,280	1,583	1,392	87.93%
Cultural Services	2,204	0	2,204	945	869	91.96%
Environmental & Consumer Protection	6,137	50	6,187	2,579	2,536	98.33%
Planning & Transport	2,159	63	2,222	939	730	77.74%
Recreation Services	5,640	19	5,659	2,497	2,050	82.10%
Central Support Services	8,586	148	8,734	4,011	3,687	91.92%
Economic Development	581	0	581	292	228	78.08%
Training Services	189	25	214	97	66	68.04%
Finance - Revenues	1,411	30	1,441	797	794	99.62%
Miscellaneous Other Services	1,269	(13)	1,256	684	364	53.22%
Other Housing	1,310	30	1,340	475	457	96.21%
Other Expenditure	280	3	283	80	64	80.00%
Policy Led Budgeting	212	140	352	96	96	100.00%
Total Angus Council Departments	125,173	876	126,049	51,276	48,229	94.06%
Police Joint Board Allocation to Angus Council	7,788	0	7,788	3,248	3,225	99.29%
Fire Joint Board Allocation to Angus Council	3,702	0	3,702	1,543	1,543	100.00%
Valuation Joint Board Allocation to Angus Council	650	0	650	271	271	100.00%
Total Joint Board Allocations	12,140	0	12,140	5,062	5,039	99.55%
Net Expenditure	137,313	876	138,189	56,338	53,268	94.55%
Angus Contracts Surplus	(489)	0	(489)	(144)	(285)	197.92%
Tayside Contracts	(210)	0	(210)	(88)	(88)	100.00%
	136,614	876	137,490	56,107	52,896	94.28%

Section B - Staff Costs

Statement showing Staff Costs for the period 1 April 2001 to 31 August 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 5 Months To 31 August 2001 £000	(5) Actual Net Expenditure For 5 Months To 31 August 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	49,529	0	49,529	19,619	19,560	99.70%
Social Work	16,567	283	16,850	7,021	6,710	95.57%
Roads	1,877	0	1,877	772	761	98.58%
Cultural Services	1,484	0	1,484	613	621	101.31%
Environmental & Consumer Protection	1,553	50	1,603	668	600	89.82%
Planning & Transport	1,694	24	1,718	716	712	99.44%
Recreation Services	1,206	0	1,206	533	525	98.50%
Central Support Services	8,456	0	8,456	3,523	3,448	97.87%
Economic Development	453	0	453	192	195	101.56%
Training Services	534	37	571	238	229	96.22%
Finance - Revenues	1,582	58	1,640	666	655	98.35%
Miscellaneous Other Services	219	(41)	178	74	42	56.76%
Other Housing	95	30	125	3	4	133.33%
Other Expenditure	341	0	341	142	130	91.55%
Policy Led Budgeting	75	0	75	41	41	100.00%
Total Angus Council Departments	85,665	441	86,106	34,821	34,233	98.31%
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	85,665	441	86,106	34,821	34,233	98.31%

Section C - Property Costs

Statement showing Property Costs for the period 1 April 2001 to 31 August 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 5 Months To 31 August 2001 £000	(5) Actual Net Expenditure For 5 Months To 31 August 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	7,026	0	7,026	3,112	3,076	98.84%
Social Work	600	30	630	254	237	93.31%
Roads	115	0	115	74	86	116.22%
Cultural Services	482	0	482	282	255	90.43%
Environmental & Consumer Protection	266	0	266	111	59	53.15%
Planning & Transport	65	0	65	15	10	66.67%
Recreation Services	806	0	806	504	415	82.34%
Central Support Services	960	4	964	602	557	92.52%
Economic Development	174	0	174	58	41	70.69%
Training Services	55	0	55	30	19	63.33%
Finance - Revenues	104	0	104	57	60	105.26%
Miscellaneous Other Services	279	0	279	116	18	15.52%
Other Housing	12	0	12	5	5	100.00%
Other Expenditure	59	0	59	25	25	100.00%
Policy Led Budgeting	11	0	11	5	5	100.00%
Total Angus Council Departments	11,014	34	11,048	5,250	4,868	92.72%
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	11,014	34	11,048	5,250	4,868	92.72%

Section D - Supplies & Services

Statement showing Supplies & Services for the period 1 April 2001 to 31 August 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 5 Months To 31 August 2001 £000	(5) Actual Net Expenditure For 5 Months To 31 August 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	4,082	283	4,365	1,754	1,724	98.29%
Social Work	1,257	17	1,274	560	453	80.89%
Roads	220	0	220	114	111	97.37%
Cultural Services	566	0	566	249	172	69.08%
Environmental & Consumer Protection	2,096	0	2,096	874	634	72.54%
Planning & Transport	244	38	282	102	81	79.41%
Recreation Services	212	19	231	96	99	103.13%
Central Support Services	1,192	134	1,326	630	511	81.11%
Economic Development	163	0	163	68	44	64.71%
Training Services	78	25	103	43	34	79.07%
Finance - Revenues	315	0	315	155	163	105.16%
Miscellaneous Other Services	552	27	579	241	143	59.34%
Other Housing	4	0	4	0	2	n/a
Other Expenditure	171	3	174	73	67	91.78%
Policy Led Budgeting	148	135	283	57	57	100.00%
Total Angus Council Departments	11,300	681	11,981	5,016	4,295	85.63%
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	11,300	681	11,981	5,016	4,295	85.63%

Section E - Third Party Payments

Statement showing Third Party Payments for the period 1 April 2001 to 31 August 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 5 Months To 31 August 2001 £000	(5) Actual Net Expenditure For 5 Months To 31 August 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	2,447	30	2,477	814	808	99.26%
Social Work	14,827	(139)	14,688	5,141	4,362	84.85%
Roads	3,921	0	3,921	904	810	89.60%
Cultural Services	0	0	0	0	0	n/a
Environmental & Consumer Protection	5,014	0	5,014	2,089	2,113	101.15%
Planning & Transport	1,118	0	1,118	466	369	79.18%
Recreation Services	4,517	0	4,517	1,775	1,440	81.13%
Central Support Services	50	0	50	21	11	52.38%
Economic Development	349	0	349	198	198	100.00%
Training Services	0	0	0	0	0	n/a
Finance - Revenues	100	0	100	0	0	0.00%
Miscellaneous Other Services	772	0	772	415	388	93.49%
Other Housing	15,271	28	15,299	6,487	6,498	100.17%
Other Expenditure	91	0	91	0	0	n/a
Policy Led Budgeting	0	5	5	2	2	100.00%
Total Angus Council Departments	48,477	(76)	48,401	18,312	16,999	92.83%
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	60,617	(76)	60,541	22,359	21,030	94.06%

Section F - Other Expenditure

Statement showing Other Expenditure for the period 1 April 2001 to 31 August 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 5 Months To 31 August 2001 £000	(5) Actual Net Expenditure For 5 Months To 31 August 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	1,877	0	1,877	591	595	100.68%
Social Work	1,141	23	1,164	385	245	63.64%
Roads	129	0	129	75	75	100.00%
Cultural Services	58	0	58	29	17	58.62%
Environmental & Consumer Protection	318	0	318	133	156	117.29%
Planning & Transport	76	1	77	36	36	100.00%
Recreation Services	242	0	242	105	94	89.52%
Central Support Services	279	15	294	122	105	86.07%
Economic Development	21	0	21	14	14	100.00%
Training Services	64	0	64	27	24	88.89%
Finance - Revenues	28	0	28	14	11	78.57%
Miscellaneous Other Services	125	1	126	121	119	98.35%
Other Housing	479	0	479	0	0	n/a
Other Expenditure	8	0	8	3	2	66.67%
Policy Led Budgeting	6	0	6	2	2	100.00%
Total Angus Council Departments	4,851	40	4,891	1,657	1,495	90.22%
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	4,851	40	4,891	1,657	1,495	90.22%

Section G - Income

Statement showing Income for the period 1 April 2001 to 31 August 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 5 Months To 31 August 2001 £000	(5) Actual Net Income For 5 Months To 31 August 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	1,560	0	1,560	487	468	96.10%
Social Work	7,878	146	8,024	2,563	2,406	93.87%
Roads	982	0	982	356	451	126.69%
Cultural Services	386	0	386	228	196	85.96%
Environmental & Consumer Protection	3,110	0	3,110	1,296	1,026	79.17%
Planning & Transport	1,038	0	1,038	396	478	120.71%
Recreation Services	1,343	0	1,343	516	523	101.36%
Central Support Services	2351	5	2,356	887	945	106.54%
Economic Development	579	0	579	238	264	110.92%
Training Services	542	37	579	241	240	99.59%
Finance - Revenues	718	28	746	95	95	100.00%
Miscellaneous Other Services	678	0	678	283	346	122.26%
Other Housing	14,551	28	14,579	6,020	6,052	100.53%
Other Expenditure	390	0	390	163	160	98.16%
Policy Led Budgeting	28	0	28	11	11	100.00%
Total Angus Council Departments	36,134	244	36,378	13,780	13,661	99.14%
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	36,134	244	36,378	13,780	13,661	99.14%

Section H - Housing Revenue Account

Statement showing the Housing Revenue Account for the period 1 April 2001 to 31 August 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 5 Months To 31 August 2001 £000	(5) Actual Net Expenditure For 5 Months To 31 August 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Financing Costs	7,020	0	7,020	2,925	2,925	100%
Administrative Costs	3,929	0	3,929	1,637	1,637	100%
R&M, Shell Hsg & Spec Needs	5,758	0	5,758	2,223	1,340	60%
Other Costs	529	0	529	198	195	98%
Total	17,236	0	17,236	6,983	6,097	87%

	Budgeted Income 2001/2002 £000	Virement £000	Revised Net Budget £000	Budgeted Income For 5 Months To 31 August 2001 £000	Actual Net Income For 5 Months To 31 August 2001 £000	Column (5) As A Percentage Of Column (4) %
Income						
Council House Rents	16,249	0	16,249	6,936	6,938	100%
Other Rents	601	0	601	250	250	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	7,186	7,188	100%