

**ANGUS COUNCIL****FINANCE & INFORMATION TECHNOLOGY COMMITTEE - 27 November 2001  
POLICY & RESOURCES COMMITTEE - 4 December 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 October 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 October 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. OTHER BUDGET MATTERS**

It should be noted that allocation of budget monies for the 2001/2002 pay award has been effected and has been reflected in the report.

It should also be noted that with the favourable movements in interest rates, there will be savings accruing in respect of the interest element of debt charges. However, these will be offset by adjustments relating to previous years in respect of RSG.

## **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.

As a result of previous years' underspends on Policy Led Budgeting initiatives, a virement of £166k has been made from General Fund balances. £140k of this is shown against the Policy Led Budgeting line with the remaining £26k being mainstreamed into departmental budgets.

The overall position shown in Section A indicates that net expenditure has been held within budget during the first seven 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 November 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  
November, 2001

## 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 October 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 7 Months To 31 Oct. 2001 £000	(5) Actual Net Expenditure For 7 Months To 31 Oct. 2001 £000	(6) Column (5) As A Percentage Of Column (4)
Education	63,401	313	63,714	35,672	35,617	99.85%
Social Work	26,514	68	26,582	14,543	13,909	95.64%
Roads	5,280	0	5,280	2,254	2,197	97.47%
Cultural Services	2,204	0	2,204	1,293	1,213	93.81%
Environmental & Consumer Protection	6,137	50	6,187	3,610	3,601	99.75%
Planning & Transport	2,159	68	2,227	1,334	978	73.31%
Recreation Services	5,640	19	5,659	3,475	3,156	90.82%
Central Support Services	8,586	148	8,734	5,409	5,083	93.97%
Economic Development	581	9	590	364	264	72.53%
Training Services	189	25	214	129	64	49.61%
Finance - Revenues	1,411	30	1,441	1,060	1,044	98.49%
Miscellaneous Other Services	1,269	0	1,269	856	532	62.15%
Other Housing	1,310	30	1,340	746	857	114.88%
Other Expenditure	280	3	283	112	95	84.82%
Policy Led Budgeting	212	140	352	118	118	100.00%
<b>Total Angus Council Departments</b>	<b>125,173</b>	<b>903</b>	<b>126,076</b>	<b>70,975</b>	<b>68,728</b>	<b>96.83%</b>
Police Joint Board Allocation to Angus Council	7,788	0	7,788	4,543	4,516	99.41%
Fire Joint Board Allocation to Angus Council	3,702	0	3,702	2,160	2,160	100.00%
Valuation Joint Board Allocation to Angus Council	650	0	650	379	379	100.00%
<b>Total Joint Board Allocations</b>	<b>12,140</b>	<b>0</b>	<b>12,140</b>	<b>7,082</b>	<b>7,055</b>	<b>99.62%</b>
<b>Net Expenditure</b>	<b>137,313</b>	<b>903</b>	<b>138,216</b>	<b>78,057</b>	<b>75,783</b>	<b>97.09%</b>
Angus Contracts Surplus	(489)	0	(489)	(280)	(255)	91.07%
Tayside Contracts	(210)	0	(210)	(123)	(123)	100.00%
	<b>136,614</b>	<b>903</b>	<b>137,517</b>	<b>77,654</b>	<b>75,405</b>	<b>97.10%</b>

## Section B - Staff Costs

Statement showing Staff Costs for the period 1 April 2001 to 31 October 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 7 Months To 31 Oct. 2001 £000	(5) Actual Net Expenditure For 7 Months To 31 Oct. 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	49,529	0	49,529	27,755	27,661	99.66%
Social Work	16,567	249	16,816	9,809	9,449	96.33%
Roads	1,877	0	1,877	1,074	1,046	97.39%
Cultural Services	1,484	0	1,484	859	870	101.28%
Environmental & Consumer Protection	1,553	50	1,603	935	840	89.84%
Planning & Transport	1,694	24	1,718	1,002	989	98.70%
Recreation Services	1,206	0	1,206	737	727	98.64%
Central Support Services	8,456	14	8,470	4,941	4,820	97.55%
Economic Development	453	0	453	265	272	102.64%
Training Services	534	37	571	333	318	95.50%
Finance - Revenues	1,582	58	1,640	939	920	97.98%
Miscellaneous Other Services	219	(41)	178	104	60	57.69%
Other Housing	95	0	95	3	5	166.67%
Other Expenditure	341	0	341	199	181	90.95%
Policy Led Budgeting	75	0	75	57	57	100.00%
<b>Total Angus Council Departments</b>	<b>85,665</b>	<b>391</b>	<b>86,056</b>	<b>49,012</b>	<b>48,215</b>	<b>98.37%</b>
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
<b>Total Joint Board Allocations</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Total Net Expenditure</b>	<b>85,665</b>	<b>391</b>	<b>86,056</b>	<b>49,012</b>	<b>48,215</b>	<b>98.37%</b>

## Section C - Property Costs

Statement showing Property Costs for the period 1 April 2001 to 31 October 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 7 Months To 31 Oct. 2001 £000	(5) Actual Net Expenditure For 7 Months To 31 Oct. 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	7,026	0	7,026	4,130	4,098	99.23%
Social Work	600	30	630	345	346	100.29%
Roads	115	0	115	82	88	107.32%
Cultural Services	482	0	482	326	291	89.26%
Environmental & Consumer Protection	266	0	266	155	166	107.10%
Planning & Transport	65	0	65	20	17	85.00%
Recreation Services	806	0	806	584	521	89.21%
Central Support Services	960	4	964	705	645	91.49%
Economic Development	174	0	174	79	55	69.62%
Training Services	55	0	55	37	30	81.08%
Finance - Revenues	104	0	104	68	71	104.41%
Miscellaneous Other Services	279	0	279	163	62	38.04%
Other Housing	12	0	12	7	8	114.29%
Other Expenditure	59	0	59	34	33	97.06%
Policy Led Budgeting	11	0	11	8	8	100.00%
<b>Total Angus Council Departments</b>	<b>11,014</b>	<b>34</b>	<b>11,048</b>	<b>6,743</b>	<b>6,439</b>	<b>95.49%</b>
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
<b>Total Joint Board Allocations</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Total Net Expenditure</b>	<b>11,014</b>	<b>34</b>	<b>11,048</b>	<b>6,743</b>	<b>6,439</b>	<b>95.49%</b>

## Section D - Supplies & Services

Statement showing Supplies & Services for the period 1 April 2001 to 31 October 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 7 Months To 31 Oct. 2001 £000	(5) Actual Net Expenditure For 7 Months To 31 Oct. 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	4,082	283	4,365	2,513	2,608	103.78%
Social Work	1,257	17	1,274	764	802	104.97%
Roads	220	0	220	161	166	103.11%
Cultural Services	566	0	566	337	243	72.11%
Environmental & Consumer Protection	2,096	0	2,096	1,223	1,113	91.01%
Planning & Transport	244	43	287	167	103	61.68%
Recreation Services	212	19	231	127	132	103.94%
Central Support Services	1,192	118	1,310	784	694	88.52%
Economic Development	163	9	172	100	60	60.00%
Training Services	78	25	103	60	47	78.33%
Finance - Revenues	315	0	315	207	213	102.90%
Miscellaneous Other Services	552	40	592	345	234	67.83%
Other Housing	4	0	4	0	3	n/a
Other Expenditure	171	3	174	102	93	91.18%
Policy Led Budgeting	148	135	283	59	59	100.00%
<b>Total Angus Council Departments</b>	<b>11,300</b>	<b>692</b>	<b>11,992</b>	<b>6,949</b>	<b>6,570</b>	<b>94.55%</b>
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
<b>Total Joint Board Allocations</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Total Net Expenditure</b>	<b>11,300</b>	<b>692</b>	<b>11,992</b>	<b>6,949</b>	<b>6,570</b>	<b>94.55%</b>

## Section E - Third Party Payments

Statement showing Third Party Payments for the period 1 April 2001 to 31 October 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 7 Months To 31 Oct. 2001 £000	(5) Actual Net Expenditure For 7 Months To 31 Oct. 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	2,447	30	2,477	1,050	1,043	99.33%
Social Work	14,827	(105)	14,722	6,936	6,482	93.45%
Roads	3,921	0	3,921	1,340	1,312	97.91%
Cultural Services	0	0	0	0	0	n/a
Environmental & Consumer Protection	5,014	0	5,014	2,925	2,685	91.79%
Planning & Transport	1,118	0	1,118	652	482	73.93%
Recreation Services	4,517	0	4,517	2,581	2,436	94.38%
Central Support Services	50	5	55	32	21	65.63%
Economic Development	349	0	349	240	232	96.67%
Training Services	0	0	0	0	0	n/a
Finance - Revenues	100	0	100	0	0	0.00%
Miscellaneous Other Services	772	0	772	517	534	103.29%
Other Housing	15,271	58	15,329	9,246	9,164	99.11%
Other Expenditure	91	0	91	0	0	n/a
Policy Led Budgeting	0	5	5	2	2	100.00%
<b>Total Angus Council Departments</b>	<b>48,477</b>	<b>(7)</b>	<b>48,470</b>	<b>25,521</b>	<b>24,393</b>	<b>95.58%</b>
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%
<b>Total Joint Board Allocations</b>	<b>12,140</b>	<b>0</b>	<b>12,140</b>	<b>4,047</b>	<b>4,031</b>	<b>99.60%</b>
<b>Total Net Expenditure</b>	<b>60,617</b>	<b>(7)</b>	<b>60,610</b>	<b>29,568</b>	<b>28,424</b>	<b>96.13%</b>

## Section F - Other Expenditure

Statement showing Other Expenditure for the period 1 April 2001 to 31 October 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 7 Months To 31 Oct. 2001 £000	(5) Actual Net Expenditure For 7 Months To 31 Oct. 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	1,877	0	1,877	962	968	100.62%
Social Work	1,141	23	1,164	557	410	73.61%
Roads	129	0	129	92	92	100.00%
Cultural Services	58	0	58	36	33	91.67%
Environmental & Consumer Protection	318	0	318	186	200	107.53%
Planning & Transport	76	1	77	51	51	100.00%
Recreation Services	242	0	242	143	101	70.63%
Central Support Services	279	14	293	177	169	95.48%
Economic Development	21	0	21	14	14	100.00%
Training Services	64	0	64	37	30	81.08%
Finance - Revenues	28	0	28	20	15	75.00%
Miscellaneous Other Services	125	1	126	122	120	98.36%
Other Housing	479	0	479	0	0	n/a
Other Expenditure	8	0	8	5	3	60.00%
Policy Led Budgeting	6	0	6	6	6	100.00%
<b>Total Angus Council Departments</b>	<b>4,851</b>	<b>39</b>	<b>4,890</b>	<b>2,408</b>	<b>2,212</b>	<b>91.86%</b>
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
<b>Total Joint Board Allocations</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Total Net Expenditure</b>	<b>4,851</b>	<b>39</b>	<b>4,890</b>	<b>2,408</b>	<b>2,212</b>	<b>91.86%</b>



## Section G - Income

Statement showing Income for the period 1 April 2001 to 31 October 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 7 Months To 31 Oct. 2001 £000	(5) Actual Net Income For 7 Months To 31 Oct. 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	1,560	0	1,560	738	761	103.12%
Social Work	7,878	146	8,024	3,868	3,580	92.55%
Roads	982	0	982	495	507	102.42%
Cultural Services	386	0	386	265	224	84.53%
Environmental & Consumer Protection	3,110	0	3,110	1,814	1,403	77.34%
Planning & Transport	1,038	0	1,038	558	664	119.00%
Recreation Services	1,343	0	1,343	697	761	109.18%
Central Support Services	2,351	7	2,358	1,230	1,266	102.93%
Economic Development	579	0	579	334	369	110.48%
Training Services	542	37	579	338	361	106.80%
Finance - Revenues	718	28	746	174	175	100.57%
Miscellaneous Other Services	678	0	678	395	478	121.01%
Other Housing	14,551	28	14,579	8,510	8,323	97.80%
Other Expenditure	390	0	390	228	215	94.30%
Policy Led Budgeting	28	0	28	14	14	100.00%
<b>Total Angus Council Departments</b>	<b>36,134</b>	<b>246</b>	<b>36,380</b>	<b>19,658</b>	<b>19,101</b>	<b>97.17%</b>
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
<b>Total Joint Board Allocations</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Total Net Expenditure</b>	<b>36,134</b>	<b>246</b>	<b>36,380</b>	<b>19,658</b>	<b>19,101</b>	<b>97.17%</b>

## Section H - Housing Revenue Account

Statement showing the Housing Revenue Account for the period 1 April 2001 to 31 October 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 7 Months To 31 Oct. 2001 £000	(5) Actual Net Expenditure For 7 Months To 31 Oct. 2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Financing Costs	7,435	0	7,435	4,337	4,337	100%
Administrative Costs	3,929	0	3,929	2,292	2,292	100%
R&M, Shelt Hsg & Spec Needs	5,758	0	5,758	3,358	2,317	69%
Other Costs	529	0	529	200	196	98%
<b>Total</b>	<b>17,651</b>	<b>0</b>	<b>17,651</b>	<b>10,187</b>	<b>9,142</b>	<b>90%</b>

  

	Budgeted Income 2001/2002 £000	Virement £000	Revised Net Budget £000	Budgeted Income For 7 Months To 31 Oct. 2001 £000	Actual Net Income For 7 Months To 31 Oct. 2001 £000	Column (5) As A Percentage Of Column (4) %
<b>Income</b>						
Council House Rents	16,249	0	16,249	10,285	10,199	99%
Other Rents	601	0	601	351	351	100%
Interest, etc.	255	0	255	0	0	n/a
Application of Reserves	546	0	546	0	0	n/a
<b>Total</b>	<b>17,651</b>	<b>0</b>	<b>17,651</b>	<b>10,636</b>	<b>10,550</b>	<b>99%</b>