

ANGUS COUNCIL

ITFM No 57

FINANCE & INFORMATION TECHNOLOGY COMMITTEE - 30 January 2001
POLICY & RESOURCES COMMITTEE - 6 February 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 2000 to 31 December 2000.

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 9 March 2000 the Council approved the revenue budget estimates for the 2000/2001 financial year. Details of the individual departmental revenue budgets are contained in the Final Revenue And Capital Budgets Volume 2000/2001 issued to members in April 2000.

3. INTRODUCTION

This report sets out the actual revenue expenditure incurred and income received for the period 1 April 2000 to 31 December 2000 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. 2000/2001 PAY AWARD

The 2000/2001 pay award has yet to be finalised and will therefore be subject to a further report.

6. COMMENTARY ON INFORMATION SHOWN IN STATEMENT

Members may recall Report 136/00 to the Finance and Information Technology Committee of 1 February 2000 which set out proposals for virement flexibility between financial years 1999/2000 and 2000/2001. This virement flexibility permits each General Fund department to carry forward 50% of any underspend in 1999/2000 to the 2000/2001 financial year.

The Departmental budgets shown in the attached Statement have been amended to reflect sums available under the 50% carry forward scheme.

A virement has been made from the General Fund balances to Law & Administration of £38.3k. This relates to legal costs of the assisted area dispute in Arbroath and was approved by Committee report 861/2000.

Virement has also been made from General Fund balances to Policy Led Budgeting for £289k. This is a result of expenditure on Phases 1 and 2 projects now materialising and generating a funding shortfall in 2000/2001. This was approved by Committee Report 966/2000.

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 nine months, April to December 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 nine 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. This 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 2000 to 31 January 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
23 January, 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 2000 to 31 December 2000 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 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 9 Months To 31/12/2000 £000	(5) Actual Net Expenditure For 9 Months To 31/12/2000 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	58,699	0	58,699	41,904	41,705	99.53%
Social Work	23,775	(4)	23,771	18,170	17,922	98.64%
Roads	5,298	0	5,298	3,717	3,670	98.74%
Cultural Services	2,078	9	2,087	1,535	1,453	94.66%
Environmental & Consumer Protection	5,705	109	5,814	3,626	3,442	94.93%
Planning & Transport	2,059	0	2,059	1,593	1,329	83.43%
Recreation Services	5,275	19	5,294	4,068	3,649	89.70%
Central Support Services	8,107	187	8,294	6,925	6,413	92.61%
Economic Development	544	32	576	424	406	95.75%
Training Services	180	20	200	153	109	71.24%
Finance - Revenues	1,330	13	1,343	1,193	1,158	97.07%
Miscellaneous Other Services	1,060	2	1,062	770	566	73.51%
Other Housing	1,267	0	1,267	524	93	17.75%
Other Expenditure	273	7	280	156	115	73.72%
Policy Led Budgeting	317	298	615	335	327	97.61%
Total Angus Council Departments	115,967	692	116,659	85,093	82,357	96.78%
Police Joint Board Allocation to Angus Council	7,277	0	7,277	5,458	5,458	100.00%
Fire Joint Board Allocation to Angus Council	3,518	0	3,518	2,639	2,639	100.00%
Valuation Joint Board Allocation to Angus Council	627	0	627	470	470	100.00%
Total Joint Board Allocations	11,422	0	11,422	8,567	8,567	100.00%
Net Expenditure	127,389	692	128,081	93,660	90,924	97.08%
Angus Contracts Surplus	(420)	0	(420)	(204)	(252)	123.53%
Tayside Contracts	(210)	0	(210)	(158)	(158)	100.00%
	126,759	692	127,451	93,299	90,515	97.02%

Section B - Staff Costs

Statement showing Staff Costs for the period 1 April 2000 to 31 December 2000 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 9 Months To 31/12/2000 £000	(5) Actual Net Expenditure For 9 Months To 31/12/2000 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	44,599		44,599	32,405	32,398	99.98%
Social Work	15,593	256	15,849	11,732	11,384	97.03%
Roads	1,764		1,764	1,311	1,316	100.38%
Cultural Services	1,422	0	1,422	1,060	1,069	100.85%
Environmental & Consumer Protection	1,358	0	1,358	1,018	972	95.48%
Planning & Transport	1,586		1,586	1,174	1,162	98.98%
Recreation Services	1,176		1,176	898	854	95.10%
Central Support Services	7,959	34	7,993	5,995	5,860	97.75%
Economic Development	430		430	321	321	100.00%
Training Services	495		495	371	344	92.72%
Finance - Revenues	1,359	41	1,400	1,045	1,014	97.03%
Miscellaneous Other Services	181		181	68	63	92.65%
Other Housing	73		73	4	7	175.00%
Other Expenditure	320	(12)	308	231	217	93.94%
Policy Led Budgeting	182	43	225	169	170	100.59%
Total Angus Council Departments	78,497	362	78,859	57,802	57,151	98.87%
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	78,497	362	78,859	57,802	57,151	98.87%

Section C - Property Costs

Statement showing Property Costs for the period 1 April 2000 to 31 December 2000 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 9 Months To 31/12/2000 £000	(5) Actual Net Expenditure For 9 Months To 31/12/2000 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	6,620		6,620	4,963	4,892	98.57%
Social Work	718	14	732	368	379	102.99%
Roads	102		102	88	94	106.82%
Cultural Services	412	9	421	310	292	94.19%
Environmental & Consumer Protection	269	40	309	258	166	64.34%
Planning & Transport	55		55	40	26	65.00%
Recreation Services	735	(5)	730	552	408	73.91%
Central Support Services	922	-1	921	772	645	83.55%
Economic Development	167		167	95	93	97.89%
Training Services	63		63	50	30	60.00%
Finance - Revenues	94		94	73	58	79.45%
Miscellaneous Other Services	208		208	156	132	84.62%
Other Housing	12		12	12	12	100.00%
Other Expenditure	46	2	48	36	28	77.78%
Policy Led Budgeting	12	14	26	10	10	100.00%
Total Angus Council Departments	10,435	59	10,508	7,783	7,265	93.34%
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	10,435	59	10,508	7,783	7,265	93.34%

Section D - Supplies & Services

Statement showing Supplies & Services for the period 1 April 2000 to 31 December 2000 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 9 Months To 31/12/2000 £000	(5) Actual Net Expenditure For 9 Months To 31/12/2000 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	3,775		3,775	3,034	3,071	101.22%
Social Work	918	182	1,100	798	793	99.37%
Roads	534		534	388	362	93.30%
Cultural Services	573		573	433	333	76.91%
Environmental & Consumer Protection	2,054	50	2,104	1,150	1,087	94.52%
Planning & Transport	230		230	173	98	56.65%
Recreation Services	200	(6)	194	137	134	97.81%
Central Support Services	1,089	167	1,256	969	885	91.33%
Economic Development	151	(3)	148	113	93	82.30%
Training Services	74	20	94	71	65	91.55%
Finance - Revenues	316		316	242	242	100.00%
Miscellaneous Other Services	595	2	597	448	269	60.04%
Other Housing	4		4	4	4	100.00%
Other Expenditure	186	5	191	143	121	84.62%
Policy Led Budgeting	133	232	365	174	174	100.00%
Total Angus Council Departments	10,832	649	11,481	8,277	7,731	93.40%
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	10,832	649	11,481	8,277	7,731	93.40%

Section E - Third Party Payments

Statement showing Third Party Payments for the period 1 April 2000 to 31 December 2000 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 9 Months To 31/12/2000 £000	(5) Actual Net Expenditure For 9 Months To 31/12/2000 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	2,357		2,357	1,134	1,027	90.56%
Social Work	11,775	(111)	11,664	8,456	8,488	100.38%
Roads	3,635		3,635	2,411	2,668	110.66%
Cultural Services	0		0	0	0	n/a
Environmental & Consumer Protection	4,621	2	4,623	2,769	2,930	105.81%
Planning & Transport	1,061		1,061	796	706	88.69%
Recreation Services	4,256	30	4,286	3,143	3,017	95.99%
Central Support Services	59	(5)	54	42	24	57.14%
Economic Development	349		349	279	272	97.49%
Training Services	0		0	0	0	n/a
Finance - Revenues	128	(28)	100	0	0	0.00%
Miscellaneous Other Services	387		387	328	330	100.61%
Other Housing	14,531		14,531	10,898	10,464	96.02%
Other Expenditure	104	12	116	34	38	111.76%
Policy Led Budgeting	9	9	18	1	1	100.00%
Total Angus Council Departments	43,272	(91)	43,181	30,291	29,965	98.92%
Police Joint Board Allocation to Angus Council	7,277		7,277	5,458	5,458	100.00%
Fire Joint Board Allocation to Angus Council	3,518		3,518	2,639	2,639	100.00%
Valuation Joint Board Allocation to Angus Council	627		627	470	470	100.00%
Total Joint Board Allocations	11,422	0	11,422	8,567	8,567	100.00%
Total Net Expenditure	54,694	(91)	54,603	38,858	38,532	99.16%

Section F - Other Expenditure

Statement showing Other Expenditure for the period 1 April 2000 to 31 December 2000 compared with the profiled budget for the same period.

Department / Service	(1) Budgeted Net Expenditure 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 9 Months To 31/12/2000 £000	(5) Actual Net Expenditure For 9 Months To 31/12/2000 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	2,482		2,482	1,261	1,258	99.76%
Social Work	840	32	872	573	653	113.96%
Roads	141		141	140	122	87.14%
Cultural Services	66		66	52	47	90.38%
Environmental & Consumer Protection	390	17	407	339	343	101.18%
Planning & Transport	82		82	77	77	100.00%
Recreation Services	215		215	161	131	81.37%
Central Support Services	304	(3)	301	280	275	98.21%
Economic Development	24		24	23	23	100.00%
Training Services	65		65	49	32	65.31%
Finance - Revenues	28		28	23	21	91.30%
Miscellaneous Other Services	20		20	19	19	100.00%
Other Housing	369		369	0	0	n/a
Other Expenditure	7		7	5	3	60.00%
Policy Led Budgeting	8		8	8	8	100.00%
Total Angus Council Departments	5,041	46	5,087	3,010	3,012	100.07%
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	5,041	46	5,087	3,010	3,012	100.07%

Section G - Income

Statement showing Income for the period 1 April 2000 to 31 December 2000 compared with the profiled budget for the financial year (excluding certain specific and other grant income).

Department / Service	(1) Budgeted Net Income 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Income For 9 Months To 31/12/2000 £000	(5) Actual Net Income For 9 Months To 31/12/2000 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	1,134		1,134	893	941	105.38%
Social Work	6,069	377	6,446	3,757	3,775	100.48%
Roads	878		878	621	892	143.64%
Cultural Services	395		395	320	288	90.00%
Environmental & Consumer Protection	2,987		2,987	1,908	2,056	107.76%
Planning & Transport	955		955	667	740	110.94%
Recreation Services	1,307		1,307	823	895	108.75%
Central Support Services	2,226	5	2,231	1,133	1,276	112.62%
Economic Development	577	(35)	542	407	396	97.30%
Training Services	517		517	388	362	93.30%
Finance - Revenues	595		595	190	177	93.16%
Miscellaneous Other Services	331		331	249	247	99.20%
Other Housing	13,722		13,722	10,394	10,394	100.00%
Other Expenditure	390		390	293	292	99.66%
Policy Led Budgeting	27		27	27	36	133.33%
Total Angus Council Departments	32,110	347	32,457	22,070	22,767	103.16%
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	32,110	347	32,457	22,070	22,767	103.16%

Section H - Housing Revenue Account

Statement showing the Housing Revenue Account for the period 1 April 2000 to 31 December 2000 compared with the profiled budget for the financial year.

Department / Service	(1) Budgeted Net Expenditure 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 09 Months To 31/12/2000 £000	(5) Actual Net Expenditure For 09 Months To 31/12/2000 £000	(6) Column (5) As A Percentage Of Column (4) %
Financing Costs	7,335		7,335	5,501	5,501	100%
Administrative Costs	3,941		3,941	2,956	2,956	100%
R&M, Shellt Hsg & Spec Needs	5,538		5,538	4,049	2,542	63%
Other Costs	413		413	310	310	100%
Total	17,227	0	17,227	12,816	11,309	88%
Income						
Council House Rents	15,770		15,770	12,344	12,163	99%
Other Rents	470		470	352	352	100%
Interest, etc.	352		352	n/a	n/a	n/a
Application of Reserves	635		635	n/a	n/a	n/a
Total	17,227	0	17,227	12,696	12,515	99%