

ANGUS COUNCIL

FINANCE & INFORMATION TECHNOLOGY COMMITTEE - 13 March 2001
POLICY & RESOURCES COMMITTEE - 20 March 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 2000 to 31 January 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 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 January 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. 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.

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.

This monitoring statement assumes that additional costs arising from above-average levels of spending on Winter Maintenance will be met by virement from Roads Maintenance after transfer of Roads Maintenance expenditure to Repairs and Renewals Fund.

The overall position shown in Section A indicates that net expenditure has been held within budget during the first ten 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 28 February 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
6 March 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 January 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 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 10 Months To 31/01/2001 £000	(5) Actual Net Expenditure For 10 Months To 31/01/2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	58,699	41	58,740	46,506	46,331	99.62%
Social Work	23,775	(1)	23,774	20,439	19,853	97.13%
Roads	5,298	0	5,298	4,412	4,372	99.09%
Cultural Services	2,078	9	2,087	1,695	1,605	94.69%
Environmental & Consumer Protection	5,705	65	5,770	4,542	4,183	92.10%
Planning & Transport	2,059	0	2,059	1,817	1,605	88.33%
Recreation Services	5,275	19	5,294	4,367	4,128	94.53%
Central Support Services	8,107	187	8,294	7,436	6,927	93.15%
Economic Development	544	32	576	499	489	98.00%
Training Services	180	20	200	169	126	74.56%
Finance - Revenues	1,330	13	1,343	1,307	1,222	93.50%
Miscellaneous Other Services	1,060	2	1,062	839	573	68.30%
Other Housing	1,267	0	1,267	858	622	72.49%
Other Expenditure	273	7	280	172	124	72.09%
Policy Led Budgeting	317	298	615	375	366	97.60%
Total Angus Council Departments	115,967	692	116,659	95,433	92,526	96.95%
Police Joint Board Allocation to Angus Council	7,277	0	7,277	6,064	6,064	100.00%
Fire Joint Board Allocation to Angus Council	3,518	0	3,518	2,932	2,932	100.00%
Valuation Joint Board Allocation to Angus Council	627	0	627	523	523	100.00%
Total Joint Board Allocations	11,422	0	11,422	9,519	9,519	100.00%
Net Expenditure	127,389	692	128,081	104,952	102,045	97.23%
Angus Contracts Surplus	(420)	0	(420)	(231)	(246)	106.49%
Tayside Contracts	(210)	0	(210)	(175)	(175)	100.00%
	126,759	692	127,451	104,546	101,624	97.21%

Section B - Staff Costs

Statement showing Staff Costs for the period 1 April 2000 to 31 January 2001 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 10 Months To 31/01/2001 £000	(5) Actual Net Expenditure For 10 Months To 31/01/2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	44,599	(15)	44,584	36,136	36,031	99.71%
Social Work	15,593	256	15,849	13,153	12,655	96.21%
Roads	1,764		1,764	1,458	1,458	100.00%
Cultural Services	1,422	0	1,422	1,178	1,189	100.93%
Environmental & Consumer Protection	1,358	0	1,358	1,130	1,082	95.75%
Planning & Transport	1,586		1,586	1,322	1,308	98.94%
Recreation Services	1,176		1,176	990	942	95.15%
Central Support Services	7,959	34	7,993	6,661	6,523	97.93%
Economic Development	430		430	357	357	100.00%
Training Services	495		495	413	380	92.01%
Finance - Revenues	1,359	41	1,400	1,167	1,123	96.23%
Miscellaneous Other Services	181		181	76	71	93.42%
Other Housing	73		73	7	7	100.00%
Other Expenditure	320	(12)	308	257	242	94.16%
Policy Led Budgeting	182	43	225	188	188	100.00%
Total Angus Council Departments	78,497	347	78,844	64,493	63,556	98.55%
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	347	78,844	64,493	63,556	98.55%

Section C - Property Costs

Statement showing Property Costs for the period 1 April 2000 to 31 January 2001 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 10 Months To 31/01/2001 £000	(5) Actual Net Expenditure For 10 Months To 31/01/2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	6 620	41	6 661	5 247	5 181	98.74%
Social Work	718	17	735	437	428	97.94%
Roads	102		102	91	98	107.69%
Cultural Services	412	9	421	328	312	95.12%
Environmental & Consumer Protection	269	40	309	258	170	65.89%
Planning & Transport	55		55	44	31	70.45%
Recreation Services	735	(5)	730	587	510	86.88%
Central Support Services	922	-1	921	821	689	83.92%
Economic Development	167		167	99	94	94.95%
Training Services	63		63	55	31	56.36%
Finance - Revenues	94		94	82	61	74.39%
Miscellaneous Other Services	208		208	174	137	78.74%
Other Housing	12		12	12	18	150.00%
Other Expenditure	46	2	48	40	29	72.50%
Policy Led Budgeting	12	14	26	11	11	100.00%
Total Angus Council Departments	10,435	103	10,552	8,286	7,800	94.13%
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	103	10,552	8,286	7,800	94.13%

Section D - Supplies & Services

Statement showing Supplies & Services for the period 1 April 2000 to 31 January 2001 compared with the profiled budget for the same period.

<u>Department / Service</u>	(1) Budgeted Net Expenditure 2000/01 £000	(2) Virement £000	(3) Revised Net Budget £000	(4) Budgeted Expenditure For 10 Months To 31/01/2001 £000	(5) Actual Net Expenditure For 10 Months To 31/01/2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	3,775	4	3,779	3,174	3,301	104.00%
Social Work	918	182	1,100	924	876	94.81%
Roads	534		534	428	399	93.22%
Cultural Services	573		573	477	358	75.05%
Environmental & Consumer Protection	2,054	50	2,104	1,649	1,395	84.60%
Planning & Transport	230		230	192	117	60.94%
Recreation Services	200	(6)	194	151	140	92.72%
Central Support Services	1,089	167	1,256	1,063	955	89.84%
Economic Development	151	(3)	148	126	102	80.95%
Training Services	74	20	94	78	72	92.31%
Finance - Revenues	316		316	269	244	90.71%
Miscellaneous Other Services	595	2	597	498	291	58.43%
Other Housing	4		4	4	6	150.00%
Other Expenditure	186	5	191	159	129	81.13%
Policy Led Budgeting	133	232	365	194	194	100.00%
Total Angus Council Departments	10,832	653	11,485	9,386	8,579	91.40%
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	653	11,485	9,386	8,579	91.40%

Section E - Third Party Payments

Statement showing Third Party Payments for the period 1 April 2000 to 31 January 2001 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 10 Months To 31/01/2001 £000	(5) Actual Net Expenditure For 10 Months To 31/01/2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	2,357		2,357	1,263	1,189	94.14%
Social Work	11,775	(111)	11,664	9,526	9,472	99.43%
Roads	3,635		3,635	2,966	3,346	112.81%
Cultural Services	0		0	0	0	n/a
Environmental & Consumer Protection	4,621	2	4,623	3,289	3,455	105.05%
Planning & Transport	1,061		1,061	919	860	93.58%
Recreation Services	4,256	30	4,286	3,458	3,316	95.89%
Central Support Services	59	(5)	54	46	29	63.04%
Economic Development	349		349	313	308	98.40%
Training Services	0		0	0	0	n/a
Finance - Revenues	128	(28)	100	0	0	n/a
Miscellaneous Other Services	387		387	347	330	95.10%
Other Housing	14,531		14,531	12,362	12,118	98.03%
Other Expenditure	104	12	116	35	43	122.86%
Policy Led Budgeting	9	9	18	1	1	100.00%
Total Angus Council Departments	43,272	(91)	43,181	34,525	34,467	99.83%
Police Joint Board Allocation to Angus Council	7,277		7,277	6,064	6,064	100.00%
Fire Joint Board Allocation to Angus Council	3,518		3,518	2,932	2,932	100.00%
Valuation Joint Board Allocation to Angus Council	627		627	523	523	100.00%
Total Joint Board Allocations	11,422	0	11,422	9,519	9,519	100.00%
Total Net Expenditure	54,694	(91)	54,603	44,044	43,986	99.87%

Section F - Other Expenditure

Statement showing Other Expenditure for the period 1 April 2000 to 31 January 2001 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 10 Months To 31/01/2001 £000	(5) Actual Net Expenditure For 10 Months To 31/01/2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	2,482		2,482	1,644	1,658	100.85%
Social Work	840	32	872	656	701	106.86%
Roads	141		141	141	123	87.23%
Cultural Services	66		66	56	48	85.71%
Environmental & Consumer Protection	390	17	407	337	381	113.06%
Planning & Transport	82		82	80	77	96.25%
Recreation Services	215		215	182	133	73.08%
Central Support Services	304	(3)	301	287	278	96.86%
Economic Development	24		24	23	23	100.00%
Training Services	65		65	54	34	62.96%
Finance - Revenues	28		28	23	21	91.30%
Miscellaneous Other Services	20		20	20	20	100.00%
Other Housing	369		369	0	0	n/a
Other Expenditure	7		7	6	3	50.00%
Policy Led Budgeting	8		8	8	8	100.00%
Total Angus Council Departments	5,041	46	5,087	3,517	3,508	99.74%
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	3,517	3,508	99.74%

Section G - Income

Statement showing Income for the period 1 April 2000 to 31 January 2001 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 10 Months To 31/01/2001 £000	(5) Actual Net Income For 10 Months To 31/01/2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Education	1,134	-11	1,123	958	1,029	107.41%
Social Work	6,069	377	6,446	4,257	4,279	100.52%
Roads	878		878	672	1,052	156.55%
Cultural Services	395		395	344	302	87.79%
Environmental & Consumer Protection	2,987	44	3,031	2,121	2,300	108.44%
Planning & Transport	955		955	740	788	106.49%
Recreation Services	1,307		1,307	1,001	913	91.21%
Central Support Services	2,226	5	2,231	1,442	1,547	107.28%
Economic Development	577	(35)	542	419	395	94.27%
Training Services	517		517	431	391	90.72%
Finance - Revenues	595		595	234	227	97.01%
Miscellaneous Other Services	331		331	276	276	100.00%
Other Housing	13,722		13,722	11,527	11,527	100.00%
Other Expenditure	390		390	325	322	99.08%
Policy Led Budgeting	27		27	27	36	133.33%
Total Angus Council Departments	32,110	380	32,490	24,774	25,384	102.46%
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	380	32,490	24,774	25,384	102.46%

Section H - Housing Revenue Account

Statement showing the Housing Revenue Account for the period 1 April 2000 to 31 January 2001 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 10 Months To 31/01/2001 £000	(5) Actual Net Expenditure For 10 Months To 31/01/2001 £000	(6) Column (5) As A Percentage Of Column (4) %
Financing Costs	7,335		7,335	6,113	6,113	100%
Administrative Costs	3,941		3,941	3,284	3,284	100%
R&M, Shell Hsg & Spec Needs	5,538		5,538	4,207	2,804	67%
Other Costs	413		413	344	344	100%
Total	17,227	0	17,227	13,948	12,545	90%
Income	Budgeted Income 2000/01 £000	Virement £000	Revised Net Budget £000	Budgeted Income For 10 Months To 31/01/2001 £000	Actual Net Income For 10 Months To 31/01/2001 £000	Column (5) As A Percentage Of Column (4) %
Council House Rents	15,770		15,770	13,936	13,595	98%
Other Rents	470		470	392	392	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	14,328	13,987	98%