

**Resources Directorate
Year End Outturn for 2013/14**

Cost Centre	Description	Approved budget	Current budget	Q3 Forecast	Q4 Outturn	Variance between Q3 and Q4	Variance between Q4 Outturn and Budget	Comments	Period 14 Adjustments	CIES Outturn Position
		£	£	£	£	£	£		£	£
3700	Chief Executive	190,400	194,000	205,900	200,993	(4,907)	6,993		33,882	234,875
3705	Business Manager	0	0	35,100	0	(35,100)	0	The Council has not appointed a Business Manager in year and the budget has been vired to the new cost centre (3708) for the Review of the People Directorate.	0	0
3708	Review of the People Directorate	0	35,100	0	29,034	29,034	(6,066)	In the absence of the Business Manager, the Council has commissioned external support from PeopleToo whose work has informed the baseline exercise completed for the PeopleFirst review.	0	29,034
3722	Stationery	13,500	13,500	13,500	7,912	(5,588)	(5,588)		(7,912)	0
5845	Communication	97,700	66,800	57,500	56,776	(724)	(10,024)	The underspending is because publicity this year has been mainly project based and the newsletter has been discontinued. No costs were incurred in seeking a replacement.	21,530	78,306
3903	In year budget reductions Resources	(90,000)	68,100	0	0	0	(68,100)		0	0
3604	SMT Support	167,800	206,900	176,500	165,545	(10,955)	(41,355)	This underspend is largely due to forecast savings arising as a result of the restructure of SMT Admin and Democratic Services to create the new Corporate Support Team. Recruitment to the team is now complete. The outturn includes £38k for redundancy costs, to be funded from the Invest to Save Reserve. The Q3 forecast included electoral consultancy required to fill vacancy leading up to European Elections. The actual cost has now been charged against the Elections cost centre.	(165,545)	0
	Chief Executive	379,400	584,400	488,500	460,260	(28,240)	(124,140)		(118,045)	342,215

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3455	Pension Costs	160,000	160,000	164,200	164,549	349	4,549		2,073	166,622
3458	Corporate Insurance	167,400	167,400	168,000	167,557	(443)	157		(167,557)	0
3720	External Audit & Inspection	103,600	103,600	99,300	85,786	(13,514)	(17,814)	(£11.9k) rebate received from the Audit Commission re 2012/13	0	85,786
3721	External Levies	73,800	73,800	74,900	80,546	5,646	6,746		0	80,546
3811	Corporate Finance	10,300	18,800	18,700	10,999	(7,701)	(7,801)		(10,999)	0
3813	Corporate Financial Expenses	48,000	48,000	(59,200)	160,995	220,195	112,995	The variance of £113k is made up of 3 items: the write-off of the Heritable Bank investment of £60k, the write-back of expenditure in balance sheet holding accounts not charged to cost centres of £71k and some unbudgeted professional fees. In 12/13, there was a write-back of income in holding accounts to cost centres totalling £61k so over a two year period the net charge is only £10k. The movement of £220k relates to the £60k Heritable Bank write-off and the year-end review of the bad debt provision resulting in a charge of £154k, which has been shown against this cost centre. The opening bad debt provision of £450k was reviewed at Q3 and, due to the better debt position, a reduction of £191k in the provision was made. After the write-offs approved by Cabinet and the payroll write-offs were set against the provision during Q4, a charge of £154k was required to bring the bad debt provision up to the balance required following the year-end review of £184k.	654	161,649
5900	Corporate and Democratic Core	30,200	0	0	0	0	0		403,540	403,540
	Accountancy and Finance	593,300	571,600	465,900	670,432	204,532	98,832		227,711	898,143

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3250	Community Care Finance	53,400	54,000	49,400	48,296	(1,104)	(5,704)		30,755	79,051
5350	Performance & Information Ops	174,500	176,500	167,000	166,573	(427)	(9,927)	Impact of vacancy	(166,573)	0
	Contracting & Commissioning	227,900	230,500	216,400	214,869	(1,531)	(15,631)		(135,818)	79,051
3710	Members Services	200,000	200,000	190,800	182,035	(8,765)	(17,965)	Additional savings arising from Democratic/SMT admin structure.	87,549	269,584
3712	Democratic Services	143,800	149,500	151,800	151,958	158	2,458		114,544	266,502
3715	Civic Expenses	5,900	5,900	5,900	3,139	(2,761)	(2,761)		75	3,214
3716	Reprographics & Post	167,700	167,900	172,800	194,912	22,112	27,012	Anticipated reduction in usage did not materialise in Q3. Work for 2014-15 already underway to address high printing and post costs with new printers installed.	(194,912)	0
3719	Standards of Conduct	3,100	3,100	3,100	947	(2,153)	(2,153)		39	986
	Democratic Services and Elections	520,500	526,400	524,400	532,991	8,591	6,591		7,295	540,286
3603	Director of Resources	119,500	119,800	134,500	134,702	202	14,902	Increased costs relate to additional time worked by both the Director and Interim Director prior to the full time return of the Director from maternity leave.	(134,702)	0
3714	Corporate Subscriptions	58,800	58,800	48,300	48,391	91	(10,409)	Budget underspend due to subscriptions no longer required.	781	49,172
3730	RCC Internal Audit	75,000	75,000	75,000	81,372	6,372	6,372		(81,372)	0
	Director of Resources	253,300	253,600	257,800	264,465	6,665	10,865		(215,293)	49,172
3450	Customer Services Team	181,300	169,400	136,500	140,436	3,936	(28,964)	The underspend is as a result of posts held vacant within the team. This will be addressed as part of the service review.	(140,436)	0
	Customer Services Team	181,300	169,400	136,500	140,436	3,936	(28,964)		(140,436)	0
3040	Elections - General	30,000	30,200	28,200	34,531	6,331	4,331		18,408	52,939
3041	Elections - Local	0	0	4,600	3,098	(1,502)	3,098		124	3,222
3044	Police & Crime Commissioner Election	0	0	0	0	0	0		0	0
	Elections	30,000	30,200	32,800	37,629	4,829	7,429		18,532	56,161
3102	Head of Business Support Places	140,800	56,400	56,600	55,640	(960)	(760)		(55,640)	0
	Head of Business Support Places	140,800	56,400	56,600	55,640	(960)	(760)		(55,640)	0

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3103	Head of Business Support Resources	395,800	639,800	640,900	602,064	(38,836)	(37,736)	Impact of vacancies filled with agency staff on a part time basis	(602,064)	0
	Head of Business Support Resources	395,800	639,800	640,900	602,064	(38,836)	(37,736)		(602,064)	0
3101	Head of Business Support People	196,100	35,000	32,400	32,438	38	(2,562)		(32,438)	0
3711	Human Resources	226,500	228,300	233,300	221,296	(12,004)	(7,004)		(221,296)	0
	Human Resources and Head of Business Support People	422,600	263,300	265,700	253,734	(11,966)	(9,566)		(253,734)	0
3718	Training, Confs & Seminars	149,700	149,700	121,800	99,556	(22,244)	(50,144)	Further savings on commissioned programmes including some courses provided 'free' by partners and there were some elements of the programme (Customer Services/Customer Care) that were not progressed in 2013-14 due to timing and other priorities. SMT have agreed to request carry forward of this underspend in 2014-15.	(99,556)	0
	Training, Confs & Seminars	149,700	149,700	121,800	99,556	(22,244)	(50,144)		(99,556)	0
3713	Welland Internal Audit Consortium	0	14,500	14,500	1,539	(12,961)	(12,961)	Two staff vacancies and contractor costs savings in the final quarter.	5,414	6,953
	Welland Internal Audit Consortium	0	14,500	14,500	1,539	(12,961)	(12,961)		5,414	6,953
3701	Welland Procurement	28,300	28,300	19,100	19,112	12	(9,188)	Underspend due to refunds in respect of prior years contributions	358	19,470
3740	Information Technology Dept	230,300	226,500	229,400	217,195	(12,205)	(9,305)	Vacancy savings.	(217,195)	0
3750	Address Management	66,200	52,800	51,700	52,097	397	(703)		(52,097)	0
3820	IT Operational Support	960,800	978,400	949,700	1,015,485	65,785	37,085	Early procurement of additional laptops originally scheduled for purchase in April 2014. The forecast at Q3 was understated by £25k due to invoice classified incorrectly as a prepayment.	(1,015,485)	0
3822	Telecommunications	53,800	69,400	51,100	48,439	(2,661)	(20,961)	The main reasons for the underspending are a refund of (£3.5k) from Vodafone for mobile phones, (£3k) for work not completed due to pressures, and a reduction of (£8k) in call charges.	(48,439)	0
	IT Services	1,339,400	1,355,400	1,301,000	1,352,328	51,328	(3,072)		(1,332,858)	19,470

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3840	Legal Services	307,900	330,900	337,900	307,258	(30,642)	(23,642)	Investigation into Legal expenses charged highlighted some overcharging which have now been corrected.	(307,258)	0
	Legal	307,900	330,900	337,900	307,258	(30,642)	(23,642)		(307,258)	0
3841	Monitoring Officer	56,900	55,000	55,100	53,428	(1,672)	(1,572)		10,947	64,375
	Monitoring Officer	56,900	55,000	55,100	53,428	(1,672)	(1,572)		10,947	64,375
3000	Revenues	161,000	129,800	131,200	108,531	(22,669)	(21,269)	Additional grant received following the completion of the NNDR audit and extra court costs recovered (£10k).	178,188	286,719
3001	AllPay	12,000	12,000	12,000	6,988	(5,012)	(5,012)		250	7,238
3002	Financial Crisis Support	0	23,000	16,600	12,671	(3,929)	(10,329)	Reduction in spend is due to the introduction of a food bank and fuel vouchers thus reducing spend in those areas. It is requested that the total underspend against budget is carried forward as funding will cease after 2015-16.	0	12,671
3010	Counter Fraud Section	46,100	46,100	44,000	39,157	(4,843)	(6,943)		9,599	48,756
3015	Benefit Processing	77,700	4,900	5,600	8,145	2,545	3,245		90,590	98,735
3021	Housing Benefit Payments	46,300	46,300	76,400	6,675	(69,725)	(39,625)	The balance on this account reflects the difference in benefits to be paid and grant to be received, some of which relates to timing differences and some of which relates to the way overpayments are dealt with. For some overpayments made, full subsidy is not received but the Council recovers these overpayments from ongoing benefit claims or through invoicing. The previous forecast was prudent and did not take full account of the likelihood of recovery.	105,274	111,949
	Revenues and Benefits	343,100	262,100	285,800	182,167	(103,633)	(79,933)		383,901	566,068
TOTAL RESOURCES DIRECTORATE		5,341,900	5,493,200	5,201,600	5,228,796	27,196	(264,404)		(2,606,902)	2,621,894