

Resources Directorate  
General Fund Monitoring Report Q3

Cost Centre	Description	Approved budget £	Revised budget £	Q1 Forecast £	Q2 Forecast £	Q3 Forecast £	Variance £	Comments
3700	Chief Executive	240,000	191,400	190,200	202,000	206,200	14,800	This includes the costs for the Royal Visit.
3705	Business Manager	69,300	0	0	0	0	0	
3708	Review of People Directorate	0	69,300	69,300	69,300	15,900	(53,400)	At Q2, it was envisaged that additional support would be required to take forward recommendations raised in the PeopleFirst review. Whilst additional support may be required it is unlikely to be in 2014/15 so it is requested that the budget is carried forward to 2015/16 in Invest to Save.
3722	Stationery	13,500	13,500	13,500	10,000	10,000	(3,500)	
5845	Communication	64,900	65,600	65,200	69,000	70,200	4,600	
	<b>Chief Executive</b>	<b>387,700</b>	<b>339,800</b>	<b>338,200</b>	<b>350,300</b>	<b>302,300</b>	<b>(37,500)</b>	
3603	Director of Resources	103,600	104,400	105,200	105,300	105,000	600	
3104	Assistant Director - Finance	82,300	83,000	84,500	84,500	84,500	1,500	
3701	Welland Procurement	28,300	28,300	28,300	24,000	24,000	(4,300)	
3714	Corporate Subscriptions	44,600	44,600	44,600	40,000	40,000	(4,600)	
3841	Monitoring Officer	1,300	1,300	1,300	1,300	1,300	0	
3903	In year budget reductions	0	0	0	0	0	0	
	<b>Directorate</b>	<b>260,100</b>	<b>261,600</b>	<b>263,900</b>	<b>255,100</b>	<b>254,800</b>	<b>(6,800)</b>	
3103	Finance	529,000	538,500	510,100	533,100	522,400	(16,100)	The Finance Team has been through some transition with the departure of key staff and interim arrangements in place with use of agency staff resulting in savings whilst permanent recruitment is undertaken.
3455	Pensions Costs	160,000	160,000	160,000	160,000	160,000	0	
3458	Corporate Insurance	167,400	167,400	169,200	173,000	174,900	7,500	
3720	External Audit & Inspection	103,600	103,600	93,700	94,600	100,800	(2,800)	The Council has incurred an additional external audit charge of £2k following questions raised by Councillors in respect of the legality and integrity of some financial decisions made by the Council. External audit have considered the matters and have raised no issues of concern. The Q3 position also includes cost of Teachers Pension audit and extra fees for audit of Collection Fund following accounting changes.
3721	External Levies	44,900	44,900	44,900	44,900	45,200	300	

Resources Directorate  
General Fund Monitoring Report Q3

Cost Centre	Description	Approved budget £	Revised budget £	Q1 Forecast £	Q2 Forecast £	Q3 Forecast £	Variance £	Comments
3811	Corporate Finance	10,300	10,300	21,100	9,600	10,600	300	
3813	Corporate Financial Expenses	48,000	48,000	48,300	48,900	60,200	12,200	Overspend of £12k relates to Insurance valuation which is required once every five years and additional use of KPMG for VAT matters
3730	RCC Internal Audit	80,000	80,000	91,000	100,600	102,000	22,000	The Head of Audit has retired and interim cover has been put in place. The additional costs are shared within the Welland Partnership. The additional costs to the Council will be c£22k.
	<b>Accountancy and Finance</b>	<b>1,143,200</b>	<b>1,152,700</b>	<b>1,138,300</b>	<b>1,164,700</b>	<b>1,176,100</b>	<b>23,400</b>	
3102	Head of Business Support	51,200	52,100	96,700	96,700	96,500	44,400	Cost of interim cover until the end of the year net of saving from vacancy. The forecast assumes cover is in place to the end of March.
3740	Information Technology Dept	242,900	246,600	254,900	254,900	235,800	(10,800)	
3820	IT Operational Support	919,900	729,400	773,300	773,300	796,300	66,900	The budget assumed savings of £58k, some aspects of which we are unable to deliver. Essential expenditure was incurred during the quarter on the replacement of kit such as the firewall. Although every effort is being made to manage the overspend on this budget it is now unlikely that the overspend can be mitigated.
3822	Telecommunications	69,400	69,400	66,600	66,600	76,600	7,200	
5350	Performance & Application Support	213,500	216,500	217,100	202,200	201,000	(15,500)	Work has been done in ensuring that social care data systems are ready for the changes being introduced as a result of the Care Act. The Q2 forecast reflects a contribution from the Better Care Fund towards this cost.
	<b>Business Support</b>	<b>1,496,900</b>	<b>1,314,000</b>	<b>1,408,600</b>	<b>1,393,700</b>	<b>1,406,200</b>	<b>92,200</b>	
3710	Members Services	194,800	194,800	194,800	192,100	195,300	500	
3715	Civic Expenses	5,900	5,900	5,900	5,900	5,900	0	
3716	Reprographics & Post	144,600	144,600	144,600	145,400	143,900	(700)	
3108	Corporate Support Services	314,400	319,900	301,300	307,600	304,700	(15,200)	The underspending reflects the savings from vacancies net of the cost of interim cover.
	<b>Corporate Support Services</b>	<b>659,700</b>	<b>665,200</b>	<b>646,600</b>	<b>651,000</b>	<b>649,800</b>	<b>(15,400)</b>	
3450	Customer Services Team	171,400	174,200	173,200	165,300	166,900	(7,300)	
	<b>Customer Services Team</b>	<b>171,400</b>	<b>174,200</b>	<b>173,200</b>	<b>165,300</b>	<b>166,900</b>	<b>(7,300)</b>	

**Resources Directorate**  
**General Fund Monitoring Report Q3**

Cost Centre	Description	Approved budget £	Revised budget £	Q1 Forecast £	Q2 Forecast £	Q3 Forecast £	Variance £	Comments
3040	Elections - Administration (Previously titled Elections - General)	28,200	28,200	37,700	55,900	49,000	20,800	The cost of postage is forecast to be £15k over budget, and the cost of printing is forecast to be £9k over budget, both due to the canvass required for Individual Election Registration (IER). We are aware that funding to cover IER costs may not be sufficient due to the additional mail generated by the Cabinet Office's letter re the Open Register. We are working to minimise costs where possible.
3041	Elections - Local	0	0	0	0	5,200	5,200	Costs in relation to the by-elections in November
3042	Elections - European	0	0	0	0	0	0	This forecast is based on the assumption that the majority of the Association of Electoral Administrators (AEA) consultant costs can be recovered from the Elections Claim Unit as approximately 80% of the time was for European Elections.
	<b>Elections</b>	<b>28,200</b>	<b>28,200</b>	<b>37,700</b>	<b>55,900</b>	<b>54,200</b>	<b>26,000</b>	
3105	Head of Corporate Governance	67,700	68,700	68,100	68,400	70,400	1,700	
3719	Standards of Conduct	3,100	3,100	3,100	3,100	1,300	(1,800)	
3106	Coroner	28,900	35,000	35,000	35,000	35,000	0	
3107	Members Training	5,000	5,000	5,000	5,000	5,000	0	
3840	Legal Services	287,900	277,900	277,900	314,900	359,700	81,800	Due to increased activity, including around employment cases and a judicial review (Uppingham), we are currently spending above profile on the legal budget. The forecast has increased from Q2 as we have now been notified that the Q3 legal time costs will be significantly higher than the previous 2 quarters, partly due to further costs for one particularly high cost employment tribunal.
	<b>Governance</b>	<b>392,600</b>	<b>389,700</b>	<b>389,100</b>	<b>426,400</b>	<b>471,400</b>	<b>81,700</b>	

Resources Directorate  
General Fund Monitoring Report Q3

Cost Centre	Description	Approved budget £	Revised budget £	Q1 Forecast £	Q2 Forecast £	Q3 Forecast £	Variance £	Comments
3711	Human Resources	273,000	286,700	264,900	274,800	278,500	(8,200)	
3718	Training, Confs & Seminars	151,700	201,800	201,800	181,800	162,000	(39,800)	Budget includes b/f provision for Customer services training which has been deferred to 15-16; assessment of directorate training plans has not delivered to full programme. Projection is based on current knowledge of scheduled training plus £10,000 to respond to any emerging pressures/priorities by end March 2015.
	<b>Human Resources</b>	<b>424,700</b>	<b>488,500</b>	<b>466,700</b>	<b>456,600</b>	<b>440,500</b>	<b>(48,000)</b>	
3713	Welland Internal Audit Consortium	0	13,800	2,200	14,700	13,300	(500)	
	<b>Welland Internal Audit</b>	<b>0</b>	<b>13,800</b>	<b>2,200</b>	<b>14,700</b>	<b>13,300</b>	<b>(500)</b>	
3000	Revenues	123,000	126,300	125,200	137,600	123,500	(2,800)	
3001	AllPay	12,300	12,300	8,000	9,000	9,000	(3,300)	
3002	Financial Crisis Support	23,000	33,300	24,500	25,000	16,000	(17,300)	There has been an increase in awards compared to Q3 2013/14, however the mild winter so far has resulted in fewer claims for fuel for heating.
3010	Counter Fraud Section	46,100	46,100	43,200	32,400	27,800	(18,300)	Due to the implementation of Single Fraud Investigation Service in October 2014 and revised arrangements for CRAFT (Corby and Rutland Anti Fraud Team), there is an in- year saving.
3015	Benefit Processing	21,000	23,700	55,000	55,000	51,000	27,300	There has been a significant decrease in the administration subsidy received from DWP being a reduction of £26.9k which was not notified to the council until after the budget was set.
3021	Housing Benefit Payments	46,300	46,300	55,800	55,300	(14,700)	(61,000)	The Council has reviewed its approach to dealing with housing benefit overpayments which have traditionally been treated as unrecoverable with any amounts credited to the revenue account as 'windfall'. All housing benefit overpayments will now be recognised in full and an appropriate bad debt provision made of c80% of the debt. This has resulted in an initial credit of £110k offset by additional discretionary housing payments made.

**Resources Directorate  
General Fund Monitoring Report Q3**

Cost Centre	Description	Approved budget £	Revised budget £	Q1 Forecast £	Q2 Forecast £	Q3 Forecast £	Variance £	Comments
3250	Community Care Finance	47,400	48,200	50,600	58,100	45,800	(2,400)	
3025	Discretionary Hardship Fund	100,000	100,000	25,000	25,000	26,000	(74,000)	Officers are making more awards and for a longer period of time based on the claimants circumstances i.e. long term disability and unable to work. However it is estimated that the fund will be underspent.
	<b>Revenues and Benefits</b>	<b>419,100</b>	<b>436,200</b>	<b>387,300</b>	<b>397,400</b>	<b>284,400</b>	<b>(151,800)</b>	
<b>TOTAL RESOURCES DIRECTORATE</b>		<b>5,383,600</b>	<b>5,263,900</b>	<b>5,251,800</b>	<b>5,331,100</b>	<b>5,219,900</b>	<b>(44,000)</b>	

**Resources Directorate  
General Fund Monitoring Report Q3**

Cost Centre	Description	Approved budget	Revised budget	Q1 Forecast	Q2 Forecast	Q3 Forecast	Variance	Comments
		£	£	£	£	£	£	

**Additional background information on cost centres**

3700	Chief Executive	This includes the pay costs for the Chief Executive and her PA, plus budgets for catering (hospitality), some printing, and grants.
5845	Communication	This includes pay costs and the cost of publicity, including a budget for the production of the Council Newsletter.
3721	External Levies	Most of this budget is for the levy payable to the Environment Agency for flood defence.
3813	Corporate Financial Expenses	This comprises the budgets for bank charges and for treasury management
3730	RCC Internal Audit	This is Rutland CC's share of the costs of the Welland Internal Audit service
3740	Information Technology Department	This is the budget for the costs relating to the staffing of the IT department
3820	IT Operational Support	This cost centre holds the non-pay IT costs, e.g., purchase of hardware, maintenance agreements and internet costs.
3716	Reprographics & Post	This cost centre includes the non-pay costs of the reprographics service plus the corporate budget for postage.