

Resources Directorate
Year End Outturn for 2014/15

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	240,000	191,400	206,200	198,385	(7,815)	6,985		33,670	232,055
3705	Business Manager	69,300	0	0	0	0	0		0	0
3708	Review of People Directorate	0	69,300	15,900	15,840	(60)	(53,460)	At Q2, it was envisaged that additional support would be required to take forward recommendations raised in the PeopleFirst review. This was not required in 2014/15. Additional support may still be required so it is requested that the budget is carried forward to 2015/16 in Invest to Save.	0	15840.2
3722	Stationery	13,500	13,500	10,000	6,781	(3,219)	(6,719)	There has been a small underspend on this budget in the past two years, so there may be scope to reduce the 2015/16 budget.	(6,781)	0
5845	Communication	64,900	65,600	70,200	56,626	(13,574)	(8,974)	The underspend is the result of less external spend required on printing, publicity and the Council newsletter.	22,307	78,932
	Chief Executive	387,700	339,800	302,300	277,632	(24,668)	(62,168)		49,195	326,828
3603	Director of Resources	103,600	104,400	105,000	104,538	(462)	138		(104,904)	(366)
5900	Corporate and Democratic Core	0	0	0	0	0	0	Central recharges only	670,898	670,898
3104	Assistant Director - Finance	82,300	83,000	84,500	84,248	(252)	1,248		(84,248)	0
3701	Welland Procurement	28,300	28,300	24,000	24,000	0	(4,300)	The overall saving in this budget is also reflected in 2015/16.	400	24,400
3714	Corporate Subscriptions	44,600	44,600	40,000	39,815	(185)	(4,785)	The overall saving in this budget is also reflected in 2015/16.	238	40,053
3841	Monitoring Officer	1,300	1,300	1,300	790	(510)	(510)		(790)	0
3903	In year budget reductions Resources	0	0	0	0	0	0		0	0
	Directorate	260,100	261,600	254,800	253,390	(1,410)	(8,210)		481,594	734,985
3103	Finance	529,000	538,500	522,400	518,095	(4,305)	(20,405)	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.	(517,950)	145
3455	Pensions Costs	160,000	160,000	160,000	162,485	2,485	2,485		(550,600)	(388,115)
3458	Corporate Insurance	167,400	167,400	174,900	174,638	(262)	7,238		(174,638)	0
3720	External Audit & Inspection	103,600	103,600	100,800	96,918	(3,882)	(6,682)		0	96,918
3721	External Levies	44,900	44,900	45,200	45,193	(7)	293		0	45,193
3811	Corporate Finance	10,300	10,300	10,600	(2,949)	(13,549)	(13,249)	The Council has procured external support to complete payment card industry compliance work. This work was not completed in Q4 as originally envisaged. It is requested that the under spend is carried forward as the work will be completed in Q1.	2,949	0
3813	Corporate Financial Expenses	48,000	48,000	60,200	75,283	15,083	27,283	The budget overspend results from the 5 yearly insurance revaluation (£14k) and an increase in the bad debt provision of (£22k) applied in Q4.	736	76,019

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3730	RCC Internal Audit	80,000	80,000	102,000	93,591	(8,409)	13,591	The Head of Audit has retired and interim cover was put in place. The additional costs are shared within the Welland Partnership. The additional costs to the Council are c£14k now the 2014/15 contribution has been agreed. This is less than forecast at Q3 following reduced use of external support.	(93,591)	0
	Accountancy and Finance	1,143,200	1,152,700	1,176,100	1,163,254	(12,846)	10,554		(1,333,094)	(169,840)
3102	Head of IT	51,200	52,100	96,500	93,761	(2,739)	41,661	Cost of interim cover following departure of Head of IT.	(93,761)	0
3740	Information Technology Dept	242,900	246,600	235,800	232,575	(3,225)	(14,025)	Small underspend on overall budget. Request that under spend of £14k be carried forward to be used to offset the interim Head of IT costs in 2015/16.	(232,211)	364
3820	IT Operational Support	919,900	729,400	796,300	726,165	(70,135)	(3,235)	In Q4 work was undertaken to try and reduce forecast overspend by reducing non-urgent expenditure, deferring recruitment activity pending a further review and achieving better VFM on expenditure. This facilitated a reduction in the forecast overspend coupled with a re-profiling of expenditure i.e. some items which were related to 15/16 were being paid for from the 14/15 budget.	(726,165)	0
3822	Telecommunications	69,400	69,400	76,600	77,900	1,300	8,500		(77,900)	(0)
5350	Performance & Application Support	213,500	216,500	201,000	194,355	(6,645)	(22,145)	Underspend relates to in year vacancies and a contribution from the Better Care Fund towards cost of systems work in preparation for the Care Act. Request that under spend of £22k be carried forward to be used to offset the interim Head of IT costs in 2015/16.	(194,003)	352
	Business Support	1,496,900	1,314,000	1,406,200	1,324,756	(81,444)	10,756		(1,324,040)	716
3710	Members Services	194,800	194,800	195,300	191,431	(3,869)	(3,369)		92,139	283,570
3715	Civic Expenses	5,900	5,900	5,900	1,944	(3,956)	(3,956)		100	2,044
3716	Reprographics & Post	144,600	144,600	143,900	139,845	(4,055)	(4,755)		(139,845)	0
3108	Corporate Support Services	314,400	319,900	304,700	297,648	(7,052)	(22,252)	The underspending reflects the savings from vacancies net of the cost of interim cover. The reduction from Q3 reflects a further vacancy and a reduction in use of interim staff.	(297,443)	205
	Corporate Support Services	659,700	665,200	649,800	630,867	(18,933)	(34,333)		(345,049)	285,818
3450	Customer Services Team	171,400	174,200	166,900	141,879	(25,021)	(32,321)	Staff vacancies in year. New Team Manager commences early May.	(141,879)	0
	Customer Services Team	171,400	174,200	166,900	141,879	(25,021)	(32,321)		(141,879)	0
3040	Elections - Administration (Previously titled Elections - General)	28,200	28,200	49,000	49,319	319	21,119	The canvass required for Individual Election Registration resulted in overspends on postage and printing. The Council also made use of external election support c£10k which it was anticipating being able to reclaim but this is still pending.	20,739	70,057
3041	Elections - Local	0	0	5,200	1,789	(3,411)	1,789		0	1,789

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3042	Elections - European	0	0	0	28,688	28,688	28,688	At Q3 the Council assumed that additional costs associated with the European elections could be reclaimed from the Elections Support Unit. The claim is still pending and accounts have been prepared on the basis that these costs are likely to be irrecoverable.	0	28,688
3043	Elections - Parliamentary	0	0	0	350	350	350		0	350
	Elections	28,200	28,200	54,200	80,145	25,945	51,945		20,739	100,884
3105	Head of Corporate Governance	67,700	68,700	70,400	69,720	(680)	1,020		(73,145)	(3,425)
3719	Standards of Conduct	3,100	3,100	1,300	0	(1,300)	(3,100)		0	0
3106	Coroner	28,900	35,000	35,000	36,562	1,562	1,562		0	36,562
3107	Members Training	5,000	5,000	5,000	1,150	(3,850)	(3,850)		0	1,150
3840	Legal Services	287,900	277,900	359,700	362,428	2,728	84,528	Expenditure on legal costs has exceeded the budget due to increased activity, including employment cases (including one particularly high cost employment tribunal) and a judicial review (Uppingham).	(362,428)	0
	Governance	392,600	389,700	471,400	469,860	(1,540)	80,160		(435,572)	34,287
3711	Human Resources	273,000	286,700	278,500	279,226	726	(7,474)		(279,226)	0
3718	Training, Confs & Seminars	151,700	201,800	162,000	103,825	(58,175)	(97,975)	The Budget included brought forward provision for Customer Services training. This is being deferred pending arrival of new team manager and website/channel shift project. Other training scheduled has not gone ahead because of vacancies and interim cover in place. Between Q3 and Q4 we have also accounted for a refund of £5,000 for a training package that was no longer required. The 15/16 budget includes a reduction in the training budget and it is requested that £30k of the underspend is used to fund any excess training requests.	(103,825)	0
	Human Resources	424,700	488,500	440,500	383,051	(57,449)	(105,449)		(383,051)	0
3713	Welland Internal Audit Consortium	0	13,800	13,300	12,407	(893)	(1,393)		2,927	15,334
	Welland Internal Audit	0	13,800	13,300	12,407	(893)	(1,393)		2,927	15,334

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3000	Revenues	123,000	126,300	123,500	109,510	(13,990)	(16,790)	The variance relates to a reduction in hours of a team leader in Qtr3 and Qtr4 and a further staff vacancy in Q4. Postage costs for Royal mail were also less than anticipated.		
3001	AllPay	12,300	12,300	9,000	8,119	(881)	(4,181)		138,909	248,419
3002	Financial Crisis Support	23,000	33,300	16,000	17,113	1,113	(16,187)	Demand for financial support has been less than anticipated and the Council has also been able to signpost claimants to other external funding and support.	300	8,419
3010	Counter Fraud Section	46,100	46,100	27,800	26,624	(1,176)	(19,476)	The variance relates to a forecasted underspend due to the transfer of Housing Benefit fraud work to a national Single Fraud Investigation Service within the year. This has reduced the cost of the remaining counter fraud arrangements with Corby Borough Council.	0	17,113
3015	Benefit Processing	21,000	23,700	51,000	23,044	(27,956)	(656)	The variance relates to the receipt of a Local Council Tax Support Administration subsidy grant income of (£26,932) not originally anticipated.	10,000	36,624
3021	Housing Benefit Payments	46,300	46,300	(14,700)	(99,340)	(84,640)	(145,640)	The budget is underspent as a change in accounting policy on Housing Benefit overpayments which resulted in a one-off windfall of c£130k. Previously, all HB overpayments were written off immediately and income treated as windfall. All HB overpayments are now included as debtors and only 75% written off (reflecting the Council's historic recovery performance). The movement between Q3 and Q4 reflects additional overpayments, windfall of an extra £14k subsidy and updated rent allowance payments of which more can be reclaimed via subsidy than originally envisaged.	65,737	88,782
3250	Community Care Finance	47,400	48,200	45,800	48,659	2,859	459		117,700	18,360
3025	Discretionary Hardship Fund	100,000	100,000	26,000	24,184	(1,816)	(75,816)	Underspend based on less demand for and awards of discretionary Local Council Tax Support. It is suggested that the under spend is carried forward to the Welfare Reserve as the budget for 15/16 has been reduced to £50k.	37,560	86,219
	Revenues and Benefits	419,100	436,200	284,400	157,915	(126,485)	(278,285)		1,400	25,584
	TOTAL RESOURCES DIRECTORATE	5,383,600	5,263,900	5,219,900	4,895,155	(324,745)	(368,745)		371,607	529,521
									(3,036,622)	1,858,533

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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.