

Period 10 Budget Monitoring - Detailed budget summary by division\service

Division: ICT

Services provided by ICT

ICT provide high quality Information and Communications Technology (ICT) needed to enable the council to safely deliver efficient and effective business services.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
212	ICT Delivery	5,962	9,222	3,260	8,292	7,125	10,106	2,981	(332)	10,438
213	Digital Transformation	1,968	3,127	1,159	1,033	2,350	3,326	976	17	3,308
21A	Business Change & ICT	(1,447)	108	1,556	(1,711)	(1,737)	(1,736)	1	0	(1,736)
21B	ICT Sourcing	646	414	(232)	769	775	519	(257)	(10)	529
Total ICT		7,129	12,872	5,743	8,384	8,514	12,215	3,701	(325)	12,539

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	5,549	5,591	42	6,460	6,618	6,241	(378)	(183)	6,423
2	Premises-Related Expenditure	0	5	4	1	0	5	4	0	5
3	Transport-Related Expenditure	8	13	4	12	10	19	9	(0)	19
4	Supplies & Services	4,975	8,414	3,439	6,703	5,970	10,004	4,033	(77)	10,081
5	Third Party Payments	0	1	1	0	0	1	1	0	1
7	Support Services	19	77	58	309	23	68	46	(225)	293
Expenditure		10,552	14,100	3,548	13,483	12,622	16,337	3,715	(485)	16,822
9	Income	(3,424)	(1,228)	2,195	(5,100)	(4,108)	(4,122)	(14)	161	(4,283)
Income		(3,424)	(1,228)	2,195	(5,100)	(4,108)	(4,122)	(14)	161	(4,283)
NET Expenditure		7,129	12,872	5,743	8,384	8,514	12,215	3,701	(325)	12,539

Notes

As previously reported, the overspend against budget for ICT relates to additional hardware and maintenance costs (£2.8m) and software development service increases (£1.1m) as a result of growth in additional demand for license costs and investment in new technology and digital developments. The overspend is partly offset by savings on employees and additional income. The £325k movement in forecast relates to a budget reduction (moved to the Corporate Savings Programme) of £350k offset by a forecast £25k increase in net expenditure within the service.

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Division: Legal and Democratic Services

Services provided by Legal and Democratic Services

Legal Services includes the child protection team, community and litigation team, property team, planning transport and the regulatory team. The division also includes statutory registration services and democratic services.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
221	Legal - Place	675	1,126	451	934	807	1,311	505	64	1,248
222	Statutory & Democratic Services	2,260	2,109	(151)	3,506	2,703	2,584	(119)	(41)	2,625
224	Legal - People	1,100	1,515	415	1,404	1,320	1,388	68	89	1,300
225	Legal Services - Other	437	334	(104)	524	523	391	(132)	6	385
291	Electoral Services	836	2,934	2,098	993	1,003	1,027	24	1	1,027
Total Legal and Democratic Services		5,309	8,019	2,710	7,362	6,356	6,702	346	117	6,585

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	5,429	7,050	1,621	6,921	6,501	7,402	901	685	6,717
2	Premises-Related Expenditure	46	322	275	55	55	62	6	(2)	64
3	Transport-Related Expenditure	161	(0)	(162)	195	194	57	(137)	(101)	158
4	Supplies & Services	3,324	3,182	(142)	4,284	3,989	4,017	28	109	3,908
5	Third Party Payments	1	3	2	151	1	3	2	0	3
7	Support Services	401	743	342	622	481	861	380	278	582
Expenditure		9,362	11,300	1,938	12,229	11,221	12,401	1,181	969	11,432
9	Income	(4,054)	(3,281)	773	(4,868)	(4,865)	(5,699)	(835)	(852)	(4,847)
Income		(4,054)	(3,281)	773	(4,868)	(4,865)	(5,699)	(835)	(852)	(4,847)
N	Income & Expenditure outside of Net Cost of Service	0	0	0	0	0	0	0	0	0
Transfer to \ from reserves		0	0	0	0	0	0	0	0	0
NET Expenditure		5,309	8,019	2,710	7,362	6,356	6,702	346	117	6,585

Notes

Although the movement in forecast for Legal is shown as £117k, a budget reduction of £133k has also occurred to contribute to planned savings for the Corporate Savings Programme. These two figures explain the movement of the forecast from P9 of £96k overspend to the current £346k overspend. The forecasted net expenditure has increased by £117k, mainly due to a reduction in income forecast for Land charges whilst the budget movement to the Corporate Savings programme for court fees in child protection has brought this budget back to balance from a forecast underspend and this will continue to be closely monitored. Litigation cases are however showing an overspend due to a substantial increase in court fees to issue proceedings; increase in challenges to decisions to the High Court through claims and judicial review and costs awards against the council, which are paid through the legal services budget and monitored through reports to the Resources scrutiny commission.

As previously reported, there are cost pressures in year as a result of not significantly increasing the funding for Electoral Services when the election cycle changed to all outs and the additional election for the Bristol Mayor was added, £438k overspend electoral registration and £927k for elections. These pressures will be managed in this financial year through drawdown from reserves and in future through an offsetting arrangement, whereby budget is set aside in non election years. Members Services has a one off saving this year due to the Member Development budget not being fully spent.

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Division: Finance

Services provided by Finance

Finance comprises our financial planning function, financial management budget support services, internal and external reporting, finance operations and finance business partnering. Finance also includes the management of our internal audit services.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
242	Corporate Finance	2,839	4,534	1,695	5,554	3,386	3,386	0	(34)	3,421
243	Chief Internal Auditor	642	618	(24)	788	766	713	(53)	(3)	717
Total Finance		3,482	5,152	1,671	6,341	4,152	4,100	(53)	(38)	4,137

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	4,368	4,745	377	5,615	5,216	4,965	(250)	(42)	5,007
2	Premises-Related Expenditure	0	0	0	367	0	0	0	0	0
3	Transport-Related Expenditure	4	5	1	366	5	5	(0)	0	5
4	Supplies & Services	649	812	163	1,833	779	1,140	361	87	1,053
5	Third Party Payments	102	0	(101)	122	122	5	(117)	(15)	20
7	Support Services	97	73	(24)	155	116	116	(0)	0	116
X	Capital Financing Costs	0	16	16	0	0	18	18	5	13
Expenditure		5,220	5,652	432	8,458	6,238	6,249	11	35	6,214
9	Income	(1,738)	(499)	1,239	(2,117)	(2,086)	(2,149)	(63)	(73)	(2,077)
Income		(1,738)	(499)	1,239	(2,117)	(2,086)	(2,149)	(63)	(73)	(2,077)
NET Expenditure		3,482	5,152	1,671	6,341	4,152	4,100	(53)	(38)	4,137

Notes

Finance has further reviewed spend against the service budget to minimise the outturn forecast spend. Expenditure is being maintained within budget by holding a number of vacancies within the service and stopping non essential expenditure against non staffing budgets. As previously reported, the Finance Transformation work must continue and will be funded from reserves earmarked for this purpose. It should be noted that the budget for Corporate Finance has been reduced by £35k to contribute the the Corporate Savings Programme and this will be covered through vacancy management.

Period 10 Budget Monitoring - Detailed budget summary by division\service

Division: HR & Workplace

Services provided by HR & Workplace

HR provides both a strategic and advisory role for the attraction, delivery and continuous development of a strong, capable, agile and effective workforce.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
251	People Operations	2,642	3,338	696	3,966	3,120	2,713	(407)	(20)	2,733
252	Change & Performance	1,715	1,472	(242)	2,066	2,054	1,829	(225)	22	1,807
283	Corporate Communications	585	1,204	619	696	702	688	(13)	39	650
Total HR & Workplace		4,942	6,014	1,073	6,728	5,876	5,230	(646)	41	5,189

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	5,681	5,651	(30)	7,511	6,763	6,391	(372)	44	6,347
2	Premises-Related Expenditure	3	(0)	(3)	4	3	(0)	(3)	(0)	(0)
3	Transport-Related Expenditure	30	110	80	43	36	8	(28)	1	7
4	Supplies & Services	2,010	2,158	148	2,481	2,412	2,550	138	28	2,522
5	Third Party Payments	11	0	(11)	13	13	0	(13)	0	0
6	Transfer Payments	4	0	(4)	4	4	0	(4)	0	0
7	Support Services	28	32	4	62	34	41	7	8	33
Expenditure		7,766	7,951	184	10,118	9,265	8,990	(276)	80	8,910
9	Income	(2,825)	(1,937)	888	(3,390)	(3,390)	(3,760)	(370)	(39)	(3,721)
Income		(2,825)	(1,937)	888	(3,390)	(3,390)	(3,760)	(370)	(39)	(3,721)
NET Expenditure		4,942	6,014	1,073	6,728	5,876	5,230	(646)	41	5,189

Notes

Human Resources is reporting a forecast underspend of £645k (£911k underspend at period 9). The underspend is mainly due to unfilled vacancies, recharges and the spending freeze and also includes a one-off saving of £174k from Learning and Development within Change and Performance. There has been minimal movement in forecast since period 9 (£41k) however the reason the underspend has reduced by £266k is due to previously identified savings which have now been taken from budgets and moved to the Corporate Savings Programme.