

**Period 12 Draft Revenue Outturn - Detailed budget summary by division\service**

24/04/2017

**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 - Full Year				2016/17 - Period 10			Comparison to Period 10		
		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
		£000s				£000s			£000s		
212	ICT Delivery	8,292	7,125	9,573	2,448	7,125	10,137	2,981	0	564	(533)
213	Digital Transformation	1,033	2,350	3,172	822	2,350	3,326	976	0	154	(154)
21A	Business Change & ICT	(1,711)	(1,911)	(1,908)	2	(1,737)	(1,736)	1	174	172	2
21B	ICT Sourcing	769	574	516	(58)	775	519	(257)	202	3	199
<b>Total ICT</b>		<b>8,384</b>	<b>8,138</b>	<b>11,353</b>	<b>3,214</b>	<b>8,514</b>	<b>12,245</b>	<b>3,701</b>	<b>375</b>	<b>893</b>	<b>(486)</b>

Summary by CIPFA group (Account Type)		2016/17 - Full Year				2016/17 - Period 10			Comparison to Period 10		
		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
		£000s				£000s			£000s		
1	Employees	6,460	6,618	6,242	(376)	6,618	6,241	(378)	0	(2)	2
2	Premises-Related Expenditure	1	0	5	5	0	5	4	0	(0)	0
3	Transport-Related Expenditure	12	10	13	3	10	19	9	0	6	(6)
4	Supplies & Services	6,703	5,879	9,639	3,760	5,970	10,258	4,033	91	619	(273)
5	Third Party Payments	0	0	1	1	0	1	1	0	0	0
7	Support Services	309	23	94	72	23	68	46	0	(26)	26
<b>Expenditure</b>		<b>13,483</b>	<b>12,531</b>	<b>15,994</b>	<b>3,463</b>	<b>12,622</b>	<b>16,591</b>	<b>3,715</b>	<b>91</b>	<b>597</b>	<b>(251)</b>
9	Income	(5,100)	(4,108)	(4,642)	(533)	(4,108)	(4,346)	(14)	0	295	(519)
<b>Income</b>		<b>(5,100)</b>	<b>(4,108)</b>	<b>(4,642)</b>	<b>(533)</b>	<b>(4,108)</b>	<b>(4,346)</b>	<b>(14)</b>	<b>0</b>	<b>295</b>	<b>(519)</b>
R	Transfer to \ from Reserves	0	(284)	0	284	0	0	0	284	0	284
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>(284)</b>	<b>0</b>	<b>284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>284</b>	<b>0</b>	<b>284</b>
<b>NET Expenditure</b>		<b>8,384</b>	<b>8,138</b>	<b>11,353</b>	<b>3,214</b>	<b>8,514</b>	<b>12,245</b>	<b>3,701</b>	<b>375</b>	<b>893</b>	<b>(486)</b>

**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. Increased resources have focussed on ICT contracts and income through a series of workshops and this has brought the outturn in below what had been previously forecast. The position through 2017/18 will need to be carefully monitored as large amounts of income achieved in 2016/17 relate to one off income for first year costs from budgeted Change projects.

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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 - Full Year				2016/17 - Period 10			Comparison to Period 10		
		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
		£000s				£000s			£000s		
221	Legal - Place	934	807	1,251	444	807	1,311	505	0	61	(61)
222	Statutory & Democratic Services	3,506	2,716	2,390	(326)	2,703	2,584	(119)	(13)	194	(207)
224	Legal - People	1,404	1,311	1,380	68	1,320	1,388	68	8	9	(0)
225	Legal Services - Other	524	574	344	(230)	523	391	(132)	(51)	47	(98)
291	Electoral Services	993	2,139	2,134	(5)	1,003	2,369	24	(1,136)	235	(29)
<b>Total Legal and Democratic Services</b>		<b>7,362</b>	<b>7,547</b>	<b>7,498</b>	<b>(49)</b>	<b>6,356</b>	<b>8,044</b>	<b>346</b>	<b>(1,191)</b>	<b>546</b>	<b>(395)</b>

Summary by CIPFA group (Account Type)		2016/17 - Full Year				2016/17 - Period 10			Comparison to Period 10		
		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
		£000s				£000s			£000s		
1	Employees	6,921	6,501	8,049	1,549	6,501	8,018	901	0	(31)	647
2	Premises-Related Expenditure	55	106	365	258	55	244	6	(51)	(121)	252
3	Transport-Related Expenditure	195	194	55	(139)	194	104	(137)	0	49	(2)
4	Supplies & Services	4,284	3,989	4,042	53	3,989	4,162	28	0	120	25
5	Third Party Payments	151	1	3	2	1	3	2	0	0	(0)
7	Support Services	622	481	853	372	481	861	380	0	8	(8)
<b>Expenditure</b>		<b>12,229</b>	<b>11,272</b>	<b>13,367</b>	<b>2,095</b>	<b>11,221</b>	<b>13,391</b>	<b>1,181</b>	<b>(51)</b>	<b>25</b>	<b>915</b>
9	Income	(4,868)	(4,865)	(5,869)	(1,004)	(4,865)	(5,347)	(835)	0	521	(169)
<b>Income</b>		<b>(4,868)</b>	<b>(4,865)</b>	<b>(5,869)</b>	<b>(1,004)</b>	<b>(4,865)</b>	<b>(5,347)</b>	<b>(835)</b>	<b>0</b>	<b>521</b>	<b>(169)</b>
R	Transfer to \ from Reserves	0	1,140	0	(1,140)	0	0	0	(1,140)	(0)	(1,140)
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>1,140</b>	<b>0</b>	<b>(1,140)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,140)</b>	<b>(0)</b>	<b>(1,140)</b>
<b>NET Expenditure</b>		<b>7,362</b>	<b>7,547</b>	<b>7,498</b>	<b>(49)</b>	<b>6,356</b>	<b>8,044</b>	<b>346</b>	<b>(1,191)</b>	<b>546</b>	<b>(395)</b>

**Notes**

The Legal and Democratic Services outturn is close to budget with an underspend of £49k. Elements of legal costs such as disbursements are demand led and can cause the monthly forecast to fluctuate. However the outturn has improved from the period 10 forecast which has helped the overall Resources directorate forecast to improve. Some other reasons for the improvement in forecast include Members Allowances which had forecast £128k for a possible back dated increase in allowances which has now been voted out, a further £93k improvement in Registrars from staff savings and income and holding back on spending a temporary budget of £41k for the legal case management system. The drawdown from reserves relates to the planned drawdown to cover the extra cost of elections in this financial year.

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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 - Full Year				2016/17 - Period 10			Comparison to Period 10		
		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
Service		£000s				£000s			£000s		
242	Corporate Finance	5,554	3,144	3,256	112	3,386	3,386	0	241	130	111
243	Chief Internal Auditor	788	729	661	(68)	766	713	(53)	37	52	(15)
<b>Total Finance</b>		<b>6,341</b>	<b>3,874</b>	<b>3,917</b>	<b>43</b>	<b>4,152</b>	<b>4,100</b>	<b>(53)</b>	<b>278</b>	<b>182</b>	<b>96</b>

Summary by CIPFA group (Account Type)		2016/17 - Full Year				2016/17 - Period 10			Comparison to Period 10		
		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
CIPFA description		£000s				£000s			£000s		
1	Employees	5,615	5,216	5,441	225	5,216	4,965	(250)	0	(475)	475
2	Premises-Related Expenditure	367	0	0	0	0	0	0	0	0	(0)
3	Transport-Related Expenditure	366	5	5	0	5	5	(0)	0	(0)	0
4	Supplies & Services	1,833	779	1,238	459	779	1,140	361	0	(98)	98
5	Third Party Payments	122	122	0	(122)	122	5	(117)	0	5	(5)
7	Support Services	155	116	128	12	116	116	(0)	0	(12)	12
X	Capital Financing Costs	0	0	16	16	0	18	18	0	2	(2)
<b>Expenditure</b>		<b>8,458</b>	<b>6,238</b>	<b>6,828</b>	<b>590</b>	<b>6,238</b>	<b>6,249</b>	<b>11</b>	<b>0</b>	<b>(580)</b>	<b>580</b>
9	Income	(2,117)	(2,086)	(2,911)	(825)	(2,086)	(2,149)	(63)	0	762	(762)
<b>Income</b>		<b>(2,117)</b>	<b>(2,086)</b>	<b>(2,911)</b>	<b>(825)</b>	<b>(2,086)</b>	<b>(2,149)</b>	<b>(63)</b>	<b>0</b>	<b>762</b>	<b>(762)</b>
R	Transfer to \ from Reserves	0	(278)	0	278	0	0	0	278	0	278
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>(278)</b>	<b>0</b>	<b>278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>278</b>	<b>0</b>	<b>278</b>
<b>NET Expenditure</b>		<b>6,341</b>	<b>3,874</b>	<b>3,917</b>	<b>43</b>	<b>4,152</b>	<b>4,100</b>	<b>(53)</b>	<b>278</b>	<b>182</b>	<b>96</b>

**Notes**

The outturn for the Finance Service is £43k over budget and this relates to an overspend in Corporate Finance which mainly relates to the cost of Transformation offset by salary savings in the Audit service. As the overall outturn is almost to budget, a forecast draw down from reserves to offset the cost of transformation was not required hence the variance from period 10 to period 12.

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**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 - Full Year				2016/17 - Period 10			Comparison to Period 10		
Service		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
		£000s				£000s			£000s		
251	People Operations	3,966	3,022	2,480	(542)	3,120	2,713	(407)	98	233	(135)
252	Change & Performance	2,066	2,054	1,681	(373)	2,054	1,829	(225)	0	148	(148)
283	Corporate Communications	696	618	624	6	702	688	(13)	84	64	19
<b>Total HR &amp; Workplace</b>		<b>6,728</b>	<b>5,694</b>	<b>4,785</b>	<b>(909)</b>	<b>5,876</b>	<b>5,230</b>	<b>(646)</b>	<b>182</b>	<b>445</b>	<b>(264)</b>

Summary by CIPFA group (Account Type)		2016/17 - Full Year				2016/17 - Period 10			Comparison to Period 10		
CIPFA description		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
		£000s				£000s			£000s		
1	Employees	7,511	6,763	6,070	(694)	6,763	6,391	(372)	(0)	321	(321)
2	Premises-Related Expenditure	4	3	(0)	(3)	3	(0)	(3)	0	(0)	0
3	Transport-Related Expenditure	43	36	98	62	36	8	(28)	0	(90)	90
4	Supplies & Services	2,481	2,431	2,658	227	2,412	2,550	138	(20)	(108)	89
5	Third Party Payments	13	13	0	(13)	13	0	(13)	0	0	0
6	Transfer Payments	4	4	0	(4)	4	0	(4)	0	0	0
7	Support Services	62	34	173	139	34	41	7	0	(132)	132
<b>Expenditure</b>		<b>10,118</b>	<b>9,285</b>	<b>8,999</b>	<b>(286)</b>	<b>9,265</b>	<b>8,990</b>	<b>(276)</b>	<b>(20)</b>	<b>(9)</b>	<b>(11)</b>
9	Income	(3,390)	(3,390)	(4,214)	(824)	(3,390)	(3,760)	(370)	0	454	(454)
<b>Income</b>		<b>(3,390)</b>	<b>(3,390)</b>	<b>(4,214)</b>	<b>(824)</b>	<b>(3,390)</b>	<b>(3,760)</b>	<b>(370)</b>	<b>0</b>	<b>454</b>	<b>(454)</b>
R	Transfer to \ from Reserves	0	(201)	0	201	0	0	0	201	0	201
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>(201)</b>	<b>0</b>	<b>201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201</b>	<b>0</b>	<b>201</b>
<b>NET Expenditure</b>		<b>6,728</b>	<b>5,694</b>	<b>4,785</b>	<b>(909)</b>	<b>5,876</b>	<b>5,230</b>	<b>(646)</b>	<b>182</b>	<b>445</b>	<b>(264)</b>

**Notes**

HR and Workplace is reporting an outturn of £909k underspend against budget. The underspend is mainly due to previously reported unfilled vacancies in preparation for published reductions in 2017/18, recharges and the spending freeze. The vacancy savings are in preparation for the published reductions in 2017/18. The freeze on expenditure has allowed savings of £300k against Learning and Development which will now be one of the priorities in 2017/18 and the delay in outsourcing of Occupational Health has allowed a further one off saving of £75k in year. The outturn variance for income mainly relates to recharging for DBS costs which are unbudgeted due to the unknown quantity and also shows as a variance under supplies and services plus recharges to Bristol Waste where employees seconded from Bristol City Council are paid through payroll to a HR cost centre and are then invoiced for.

Division: Change Programme

Services provided by Change Programme

Summary by Service		2016/17 - Full Year				2016/17 - Period 10			Comparison to Period 10		
		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
		£000s				£000s			£000s		
271	Programme Management Office	(6,023)	2,465	2,261	(204)	(6,127)	(6,271)	(144)	(8,592)	(8,532)	(60)
272	Change Programme Workstreams	10,500	16,150	12,155	(3,995)	10,500	11,802	(3,998)	(5,650)	(353)	3
273	Change Programme Savings	(22,519)	(12,589)	0	12,589	(12,589)	0	12,589	0	0	0
274	BWP Project	1,691	1,691	1,715	24	1,691	1,691	0	0	(24)	24
275	BWP Business Change	47	47	36	(11)	47	47	0	0	11	(11)
<b>Total Change Programme</b>		<b>(16,304)</b>	<b>7,764</b>	<b>16,167</b>	<b>8,403</b>	<b>(6,478)</b>	<b>7,269</b>	<b>8,447</b>	<b>(14,242)</b>	<b>(8,898)</b>	<b>(44)</b>

Summary by CIPFA group (Account Type)		2016/17 - Full Year				2016/17 - Period 10			Comparison to Period 10		
		Approved Budget	Revised Budget	P12 Outturn	Outturn Variance	Revised Budget	Forecast	Variance	Movement in Budget	Movement in Forecast	Movement in Variance
		£000s				£000s			£000s		
1	Employees	(1,181)	5,374	12,792	7,418	74	12,163	6,789	(5,300)	(629)	629
2	Premises-Related Expenditure	0	0	33	33	0	8	8	0	(25)	25
3	Transport-Related Expenditure	189	189	161	(28)	189	173	(16)	0	12	(12)
4	Supplies & Services	819	947	2,363	1,416	947	2,900	1,953	0	537	(537)
5	Third Party Payments	(2,862)	0	12	12	0	12	12	0	0	0
7	Support Services	(1,891)	799	1,277	477	690	842	151	(109)	(435)	326
<b>Expenditure</b>		<b>(4,926)</b>	<b>7,309</b>	<b>16,637</b>	<b>9,328</b>	<b>1,900</b>	<b>16,098</b>	<b>8,898</b>	<b>(5,409)</b>	<b>(539)</b>	<b>430</b>
9	Income	(11,378)	105	(470)	(575)	(8,378)	(8,828)	(451)	(8,483)	(8,359)	(124)
<b>Income</b>		<b>(11,378)</b>	<b>105</b>	<b>(470)</b>	<b>(575)</b>	<b>(8,378)</b>	<b>(8,828)</b>	<b>(451)</b>	<b>(8,483)</b>	<b>(8,359)</b>	<b>(124)</b>
R	Transfer to \ from Reserves	0	350	0	(350)	0	0	0	(350)	0	(350)
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>350</b>	<b>0</b>	<b>(350)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(350)</b>	<b>0</b>	<b>(350)</b>
<b>NET Expenditure</b>		<b>(16,304)</b>	<b>7,764</b>	<b>16,167</b>	<b>8,403</b>	<b>(6,478)</b>	<b>7,269</b>	<b>8,447</b>	<b>(14,242)</b>	<b>(8,898)</b>	<b>(44)</b>

Notes

This Division covers the final year of the planned three year Change Programme. It was reported at period 10 that the forecast outturn of £13.8m would be offset by £5.3m of one off receipts and this action has now happened leaving an actual outturn of £8.4m. The variance in the CIPFA employee category is not related to an employee overspend, the reason is that the corporate savings target code is held in this area as the majority of savings related to change were expected to come from employee savings.