

# THE HIGHLAND COUNCIL

## RESOURCES COMMITTEE – 28 AUGUST 2013

Agenda Item	5.a
Report Number	FHR/88/13

### CHIEF EXECUTIVE'S SERVICE AND MEMBERS: FINAL OUT-TURN 2012/13 AND REVENUE EXPENDITURE MONITORING 2013/14

#### Report by the Chief Executive

#### **SUMMARY**

This report comments on the final out-turn position for the Chief Executive's Service revenue budget for 2012/13 and provides information on the revenue monitoring position for the Chief Executive's Service for the period 1 April 2013 to 30 June 2013.

#### **1. Introduction**

- 1.1 The attached 2 appendices show the final out-turn position for the Chief Executive's Service revenue budget for the period 1 April 2012 to 31 March 2013 and the revenue monitoring position for the 2013/14 financial year for the period to 30 June 2013.
- 1.2 Appendix 1 shows the final out-turn position for the Chief Executive's Service 2012/13 revenue budget. It shows that the total budget, including members, was £24.365m and at the year end the budget was underspent by £0.041m.
- 1.3 The Revenue Monitoring Report for 2013/14 for year to 30 June 2013 is attached at Appendix 2. The statement shows an annual net budget of £22.778m of which Members' Services accounts for £2.146m. Actual expenditure incurred in the period is £1.984m and £0.359m respectively.

#### **2. Budget Variances in 2012/13**

- 2.1 At the FHR Committee on 10 April 2013, when the monitoring position for the period up to February 2012 was reported, the Chief Executive's Service was predicting an end of year underspend of £0.059m. This compares very well to the confirmed final out-turn position of £0.041m underspent and demonstrates good budget management across the board. It was possible to offset known reported pressures by achieving underspends elsewhere in the budget as managers reduced all non-contractual expenditure and managed vacancies to achieve a balanced position at the year end.

#### **3. 2013/14 Budget Movements**

- 3.1 The total roll forward Service budget at the start of the financial year 2013/14 was £23.468m. This has subsequently been reduced by £0.690m largely as a result of moving the Pathfinder project budget out of the Service revenue budget and into earmarked balances following a revision of the project's

expenditure profile.

- 3.2 Members' approval is sought for a transfer from balances of £0.016m to the elections budget, to cover the costs of the by election in Caithness Landward ward. This mirrors past practice whereby the costs of by elections are met from council balances on an as and when basis, rather than keeping budget set aside in the elections revenue budget which may or may not be required.

#### **4. Predicted End of Year Position 2013/14**

- 4.1 The Chief Executive's Service is projecting a net year end underspend of £0.022m after taking into consideration budget pressures in the Service Point Network which are more than offset by savings arising from staff vacancy management and reduced spend in various discretionary budgets.

#### **5.1 Recommendation**

- Members are invited to consider the final outturn for the Chief Executive's Service revenue budget for 2012/13 and the revenue monitoring report for the period 1 April 2013 to 30 June 2013.
- Approve for a transfer from balances of £0.016m to the elections budget, to cover the costs of the by election in Caithness Landward ward.

Designation: Chief Executive

Report Author: Kate Lackie, Business Manager

Date: 13 August 2013

**CHIEF EXECUTIVE'S SERVICE Revenue Budget – Final Outturn 2012/2013**

**1 April 2012 to 31 March 2013**

**Chief Executive's Service**

	Notes	£000 Actual Year To Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
<b>Members</b>		<b>2,194</b>	<b>2,197</b>	<b>2,194</b>	<b>(4)</b>
<b>BY ACTIVITY</b>					
Chief Executive	1	(2,430)	(2,227)	(2,430)	<b>(203)</b>
Corporate Improvement Programme	2	569	534	569	<b>35</b>
Operational Management Areas	3	2,923	2,980	2,923	<b>(57)</b>
Public Relations		297	308	297	<b>(11)</b>
Committee Services		589	603	589	<b>(14)</b>
Legal Services		496	518	496	<b>(22)</b>
Policy, Performance and Communities E Government	4	2,233 90	2,417 93	2,233 90	<b>(184)</b> <b>(3)</b>
Service Point Network & Service Centre Registrars	5	2,127 (56)	2,115 (48)	2,127 (56)	<b>12)</b> <b>(8)</b>
IS Services (Including Pathfinder)	6	13,118	12,709	13,118	<b>409</b>
Personnel	7	2,083	2,159	2,083	<b>(76)</b>
Licensing	8	(427)	(531)	(427)	<b>104</b>
Childrens Panel		95	106	95	<b>(11)</b>
Office and Support Services		-	-	0	<b>0</b>
Elections		423	432	423	<b>(9)</b>
<b>Sub-Total excluding Members</b>		<b>22,130</b>	<b>22,167</b>	<b>22,130</b>	<b>(37)</b>
<b>Total Chief Executive's Office</b>		<b>24,324</b>	<b>24,365</b>	<b>24,324</b>	<b>(41)</b>
<b>BY SUBJECTIVE</b>					
Staff Costs		10,594	10,803	10,594	(209)
Other Costs		25,108	18,742	25,108	6,367
<b>Gross Expenditure</b>		<b>35,702</b>	<b>29,545</b>	<b>35,702</b>	<b>6,157</b>
Grants		(269)	(127)	(269)	(142)
Other Income		(13,303)	(7,251)	(13,303)	(6,052)
<b>Total Income</b>		<b>(13,572)</b>	<b>(7,378)</b>	<b>(13,572)</b>	<b>(6,194)</b>
		<b>22,130</b>	<b>22,167</b>	<b>22,130</b>	<b>(37)</b>
<b>MEMBERS BY SUBJECTIVE</b>					
Staff Costs		1,800	1,893	1,800	(94)
Other Costs		394	304	394	90
<b>Gross Expenditure</b>		<b>2,194</b>	<b>2,197</b>	<b>2,194</b>	<b>(4)</b>
Grants		0	0	0	0
Other Income		0	0	0	0
<b>Total Income</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>2,194</b>	<b>2,197</b>	<b>2,194</b>	<b>(4)</b>

**Notes**

1. %age of Annual Expenditure	This year	<b>99.8%</b>
	Last year	<b>99.9%</b>

**CHIEF EXECUTIVE'S SERVICE Revenue Expenditure Monitoring Report**

**1 April 2013 to 30 June 2013**

**Chief Executive's Service**

	Notes	£000 Actual Year To Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
<b>Members</b>		<b>359</b>	<b>2,146</b>	<b>2,152</b>	<b>6</b>
<b>BY ACTIVITY</b>					
Chief Executive	1	314	(2,204)	(2,254)	(50)
Corporate Improvement Programme	2	149	500	522	22
Operational Management Areas		709	2,805	2,805	0
Public Relations		88	298	305	7
Committee Services		153	624	624	0
Legal Services		214	471	461	(10)
Policy, Performance and Communities	3	601	2,402	2,352	(50)
E Government		24	108	105	(3)
Service Point Network & Service Centre	4	579	2,034	2,104	70
Registrars		(51)	(58)	(48)	10
IS Services (Including Pathfinder)		(1,210)	11,892	11,892	0
Personnel		506	2,138	2,125	(13)
Licensing		(164)	(574)	(574)	0
Childrens Panel		31	86	86	0
Office and Support Services		-	-	0	0
Elections		41	110	105	(5)
<b>Sub-Total excluding Members</b>		<b>1,984</b>	<b>20,632</b>	<b>20,610</b>	<b>(22)</b>
<b>Total Chief Executive's Office</b>		<b>2,343</b>	<b>22,778</b>	<b>22,762</b>	<b>(16)</b>
<b>BY SUBJECTIVE</b>					
Staff Costs		2,607	10,582	10,592	10
Other Costs		137	17,424	17,367	(57)
<b>Gross Expenditure</b>		<b>2,744</b>	<b>28,006</b>	<b>27,959</b>	<b>(47)</b>
Grants		(35)	(4)	(4)	0
Other Income		(725)	(7,370)	(7,345)	25
<b>Total Income</b>		<b>(760)</b>	<b>(7,374)</b>	<b>(7,349)</b>	<b>25</b>
		<b>1,984</b>	<b>20,632</b>	<b>20,610</b>	<b>(22)</b>
<b>MEMBERS BY SUBJECTIVE</b>					
Staff Costs		308	1,891	1,891	0
Other Costs		52	255	261	6
<b>Gross Expenditure</b>		<b>359</b>	<b>2,146</b>	<b>2,152</b>	<b>6</b>
Grants		0	0	0	0
Other Income		0	0	0	0
<b>Total Income</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>359</b>	<b>2,146</b>	<b>2,152</b>	<b>6</b>

**Notes**

1. %age of Annual Expenditure	Jun-14	<b>10%</b>
	Jun-13	<b>17%</b>

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