

REVENUE BUDGET MONITORING REPORT – DECEMBER 2011
CORPORATE OVERVIEW

FORECAST OUTTURN – UNDERSPEND £63,000

This Corporate Overview summarises the revenue budget position of the Council as at 31 December 2011. The overall outturn variance is forecast to be an underspend of £63k based on the December budget monitoring exercise.

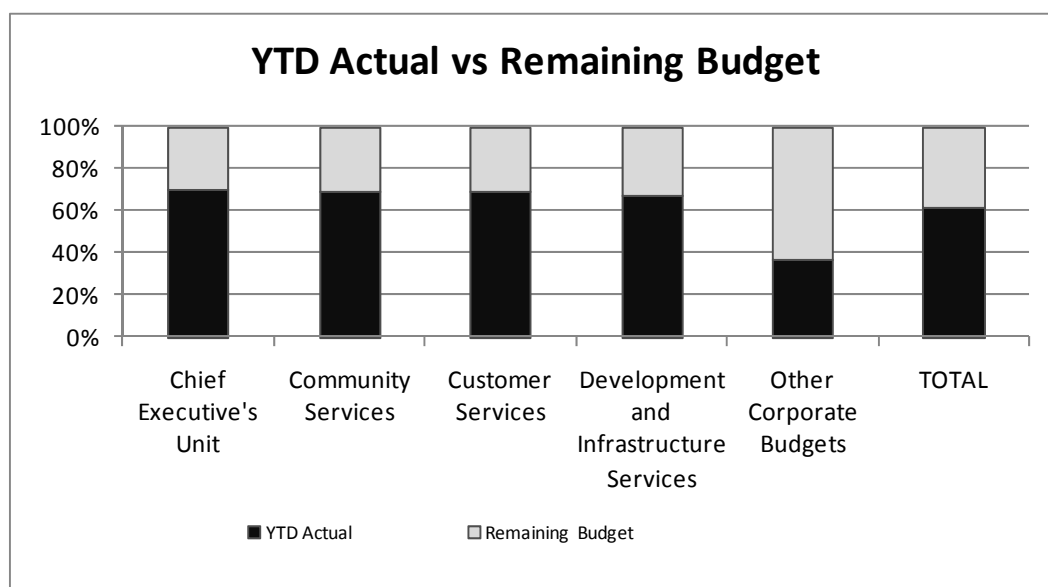
1. CURRENT FINANCIAL POSITION

The overall Council financial statements are included as appendices to this report. An overall Objective Summary is included in Appendix 1 and the overall Subjective Summary for the Council is included as Appendix 2.

YEAR TO DATE POSITION

As at the end of December 2011 there is a year to date surplus of £1.609m. The main reason for this within departmental budgets is the profiling of budgets and the timing differences with payments being made.

The graph below shows the expenditure to date against the remaining budget for each Department. This is a high level summary to give an indication of the proportion of controllable budget that each Department has spent to date. The dark shade represents the actual expenditure to date as a percentage of total budget and the lighter area at the top represents the available/remaining budget.



FORECAST OUTTURN POSITION

The current forecast outturn position as at the end of December 2011 is a forecast underspend of £63k. Overall there is a projected underspend of £1,030k within departmental budgets, and an overspend of £967k forecast for non-departmental budgets.

The overspend of £967k outwith departmental budgets is in relation to two issues. As part of the Council's service review programme the Council will need to provide for the cost of severance. Part of the cost has already been built into the budget but the current estimate requires an increased provision of £1,060k within 2011-12. The Council has received income in respect of the Fleming VAT claims, there has been £338k of one-off income that was not budgeted for. The Council may receive further additional income in respect of outstanding claims but at this point in time we cannot predict which claims will be successful. Of this £338k of income a total of £230k was agreed by Executive on 29 September to be used to support events and festivals and £15k was agreed on 3 November to as a one-off grant for the Waverley vessel, leaving a net position of £93k.

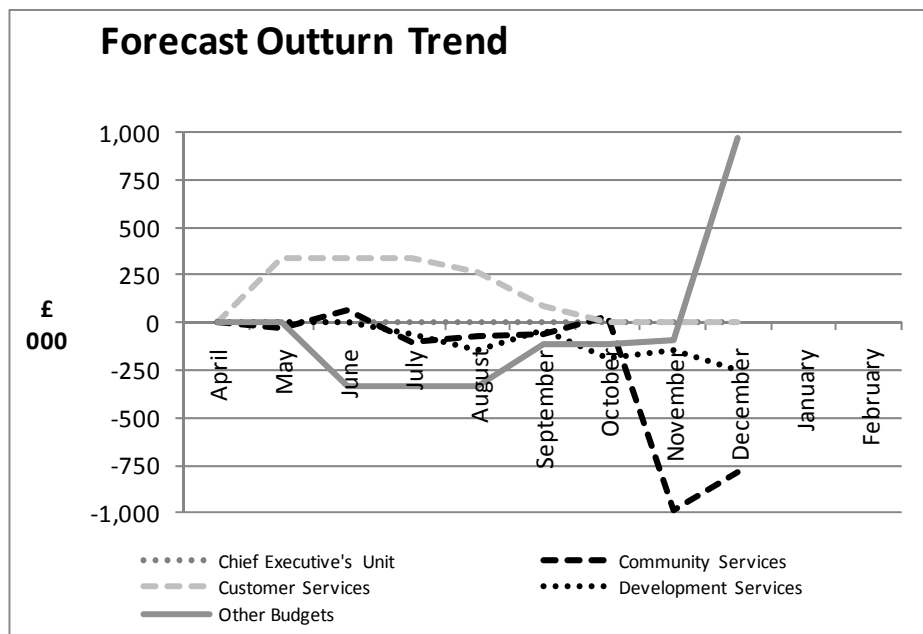
Community Services are projecting an underspend of £782k. The Education service is projecting an underspend of £313k which relates to the School Residential Accommodation costs and demand being less than anticipated, these savings are partly offset by overspends in relation to a delay in savings being achieved for the school AFA review and the education central administration staff review. Children and Families are projecting an underspend of £553k, this consists of an underspend in Children's Homes of £300k due to service review savings begin achieved sooner than planned, and an underspend of £275k in Residential Placements which reflects the current level of commitment on the budget. In October monitoring Children and Families were projecting an overspend of £127k in relation to Supporting Young People Leaving Care, whilst this forecast overspend has been removed this is still a pressure area and has been addressed with a transfer of uncommitted budget from Residential Placements. There is an underspend of £185k within Adult Care. The main reasons for this being an underspend of £264k in Learning Disability, which has been identified as part of the Year 3 service review and reflects the current level of commitment on the budget. In addition there is an underspend of £462k in relation to Care Home Placements and Homecare due to a recovery of monies from residential charging orders and the updated projections reflecting the current level of commitment on the budget. It is the intention to carry forward £400k of this underspend and utilise in 2012-13. These savings are partly offset by overspends in Supported Living of £149k due to an increase in demand. Community and Culture are projecting an underspend of £132k this is in relation to an underspend in Homeless temporary accommodation due to a reduction in the use of bed and breakfast accommodation and increased recovery of housing benefits. The Council have a requirement to create an asbestos register for properties and the current estimate of this is £400k which will require to be borne by the department.

Customer Services are projecting an overspend of £2k. There is a net overspend in Facility Services of £61k in respect of Public Transport. The overspend reflects the current level of commitment on the budget and is partly due to higher inflation than budgeted on contracts and delays in agreeing the sourcing strategy for contract renewals resulting in the savings not being achieved until 2012-13. There is an underspend forecast in Governance and Law of £56k in relation to additional vacancy savings being achieved in excess of the target.

Development and Infrastructure Services are projecting an underspend of £250k. Of this forecast underspend £259k is within Roads and Amenity Services, this consists of an underspend in Waste Collection of £104k due to an increase in income and an underspend in Streetscene of £507k due to employee budget savings. These underspends are offset by an overspend in Coastal Protection of £100k because of increased costs for works at Kilchattan Bay, an overspend in Street Lighting of £80k due to emergency health and safety works and a projected shortfall of £140k in car parking income. There is a projected overspend of £9k for Economic Development, this consists of an underspend in Piers and Harbours of £280k as a result of increased income in Port Askaig, this has been partly offset by an overspend in Airfields as a result of the increased cost of PSO flights and partly offset by a provision for the cost of and developing an Outline Business Case for the Lorn Arc project (under the Tax Incremental Funding scheme) estimated at £150k.

Departments will continue to closely monitor the projected outturn position and report any anticipated budget over/underspends through the budget monitoring process.

The line graph below shows the movement in the forecast outturn position for each Department from the start of the financial year.



2. FINANCIAL SUCCESSES, CHALLENGES, RISKS AND FUTURE ACTIONS

| | |
|--|--|
| <u>SUCCESSES</u> | <u>CHALLENGES</u> |
| <p>Departmental expenditure in 2010-11 was kept within budget with an overall year-end underspend of £1.933m.</p> <p>Departments are on target to meet efficiencies and other savings</p> <p>The Council has secured £338k so far in 2011-12 in relation to successful Fleming case claims</p> | <p>Maintaining favourable/balanced forecast outturn position in light of Council wide risks to expenditure</p> <p>Ongoing service reviews and challenges faced in terms of delivering services more efficiently with less resources</p> <p>Ensuring that savings options agreed as part of 2011-12 budget process are implemented and fully achieved</p> |
| <u>RISKS</u> | <u>FUTURE ACTIONS</u> |
| <p>Increasing demand for services with reduced resources could lead to an adverse outturn position</p> <p>Winter Maintenance spend, the outturn position for 2010-11 was £1.7m. There is no way of predicting if there will be a recurring overspend in this area in 2011-12</p> | <p>Ongoing robust monitoring of the financial position to ensure that any budget issues are fed back to the management team and members through the budget monitoring process</p> <p>Continually refine/develop systems to accurately calculate forecast outturns and the future years financial outlook</p> |

3. EFFICIENCY SAVINGS AND OTHER BUDGET SAVINGS

The table below summarises the total efficiency savings and other specific savings allocated to Departments, along with the amount of savings realised to date:

| Type of Saving | Target | Actual | Remaining |
|----------------------------|-------------------|-------------------|-------------------|
| Efficiency Savings | £5,004,213 | £4,045,303 | £958,910 |
| Council Wide Savings | £314,016 | £235,521 | £78,495 |
| Cost Centre Review Savings | £288,835 | £260,710 | £28,125 |
| Vacancy Savings | £1,382,467 | £1,307,153 | £75,314 |
| Totals | £6,989,531 | £5,848,687 | £1,140,844 |

These savings were removed from service budgets at the start of the year as part of the budget setting process, departments will monitor the budgets throughout the year to ensure these are achieved.

Overall services are on track to meet their efficiency savings. 84% of the total target has been achieved as at the end of December. A number of the savings relate to reductions to staffing budgets which have been achieved with the removal of posts.

Council Objective Summary as at 31 December 2011

Appendix 1

| | YEAR TO DATE POSITION | | | CURRENT PROJECTED FINAL OUTTURN | | | PREVIOUS PROJECTED FINAL OUTTURN | | |
|---|-----------------------|-----------------|---------------|---------------------------------|------------------|-----------------------------|----------------------------------|--------------------------------|--------------------------------|
| | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Forecast Outturn | Forecast (over)/under spend | Forecast Outturn | Additional Funding / Transfers | Variance from Previous Outturn |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| <u>Departmental Budgets</u> | | | | | | | | | |
| Chief Executives | 4,374 | 4,350 | -24 | 6,234 | 6,234 | 0 | 5,908 | 326 | 0 |
| Community Services | 93,636 | 95,716 | 2,080 | 135,128 | 134,346 | 782 | 134,331 | -185 | -200 |
| Customer Services | 22,089 | 22,720 | 631 | 31,798 | 31,800 | -2 | 31,800 | 0 | 0 |
| Development and Infrastructure Services | 21,735 | 21,806 | 71 | 32,343 | 32,093 | 250 | 32,200 | 107 | 107 |
| Total Departmental Budgets | 141,834 | 144,592 | 2,758 | 205,503 | 204,473 | 1,030 | 204,239 | 141 | -93 |
| <u>Other Corporate Budgets</u> | | | | | | | | | |
| Other Operating Inc & Exp | 5,120 | 3,613 | -1,507 | 4,341 | 5,308 | -967 | 4,247 | | -1,061 |
| Joint Boards | 11,283 | 11,279 | -4 | 15,044 | 15,044 | 0 | 15,044 | | 0 |
| Treasury Management | 178 | 0 | -178 | 0 | 0 | 0 | 0 | | 0 |
| Non-Controllable Costs | 5,279 | 5,819 | 540 | 40,112 | 40,112 | 0 | 40,112 | | 0 |
| Total Corporate Budgets | 21,860 | 20,711 | -1,149 | 59,497 | 60,464 | -967 | 59,403 | 0 | -1,061 |
| TOTAL NET EXPENDITURE | 163,694 | 165,303 | 1,609 | 265,000 | 264,937 | 63 | 263,642 | 141 | -1,154 |
| <u>Financed By</u> | | | | | | | | | |
| Aggregate External Finance | -139,352 | -139,352 | 0 | -211,975 | -211,975 | 0 | -211,975 | | 0 |
| Local Tax Requirement | -40,735 | -40,735 | 0 | -44,800 | -44,800 | 0 | -44,800 | | 0 |
| Contributions from General Fund | 0 | 0 | 0 | -5,870 | -5,870 | 0 | -5,870 | | 0 |
| Earmarked Reserves | 0 | 0 | 0 | -2,355 | -2,355 | 0 | -2,214 | -141 | 0 |
| Total Funding | -180,087 | -180,087 | 0 | -265,000 | -265,000 | 0 | -264,859 | -141 | 0 |
| Deficit/(Surplus) for Period | -16,393 | -14,784 | 1,609 | 0 | -63 | 63 | -1,217 | 0 | -1,154 |

Council Subjective Summary as at 31 December 2011

Appendix 2

| Subjective Category | YEAR TO DATE POSITION | | | CURRENT PROJECTED FINAL OUTTURN | | |
|-------------------------------------|-----------------------|----------------|---------------|---------------------------------|------------------|-----------------------------|
| | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Forecast Outturn | Forecast (over)/under spend |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Employee Expenses | 100,250 | 101,013 | 763 | 142,031 | 142,252 | -221 |
| Premises Related Expenditure | 9,650 | 10,375 | 725 | 14,543 | 14,453 | 90 |
| Supplies and Services | 16,524 | 14,368 | -2,156 | 20,104 | 20,242 | -138 |
| Transport Related Expenditure | 9,076 | 9,402 | 326 | 18,288 | 18,300 | -12 |
| Third Party Payments | 100,336 | 95,661 | -4,675 | 131,207 | 131,529 | -322 |
| Capital Financing | -1,213 | 0 | 1,213 | 29,919 | 29,919 | 0 |
| TOTAL NET EXPENDITURE | 234,623 | 230,819 | -3,804 | 356,092 | 356,695 | -603 |
| Income | 251,016 | 245,603 | -5,413 | 356,092 | 356,758 | -666 |
| Deficit/(Surplus) for Period | -16,393 | -14,784 | 1,609 | 0 | -63 | 63 |

**ARGYLL AND BUTE COUNCIL
DEPARTMENT: CHIEF EXECUTIVE'S UNIT
BUDGET MONITORING REPORT – DECEMBER 2011**

This report summaries the financial position of Chief Executive's Unit as at 31 December 2011. There are currently no forecast outturns, therefore, the department are projecting to come in on budget. Further detail is provided within this report along with other financial issues affecting the department.

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FINANCIAL SUCCESSES, CHALLENGES, RISKS AND FUTURE ACTIONS

| SUCCESSES | CHALLENGES | RISKS | FUTURE ACTIONS |
|--|--|---|--|
| The Chief Executive's Unit has an ongoing record of delivering services within budget and on achieving efficiency savings. | Continue to deliver the same level of service with reduced resources. Savings were in the most part staffing related, there is limited scope within the section to cover for unexpected costs. | Major projects such as the Council Modernisation and Process for Change fall under the CEU. There is the risk of these not keeping within budget. | Close monitoring of budgets, ensuring a favourable outturn position for the CEU. |
| Both Improvement & Strategic HR and Strategic Finance are forecasting to bring in expenditure in line with budget for 2011/12. | Ongoing Support Services service review, challenge of identifying and implementing savings options to meet the savings target. | Budgetary impact of Single Status and Equal Pay. | Prompt highlighting of and processing of forecast variances. |

EFFICIENCY SAVINGS AND OTHER BUDGET SAVINGS

| Type of Saving | Target | Actual | Remaining | Explanation |
|------------------------------|-----------------|-----------------|-----------|--|
| Efficiency Savings | £406,703 | £406,703 | £0 | Efficiency savings relate to the removal of vacant posts and the acceptance of voluntary redundancy, all savings have been fully achieved. |
| Vacancy Savings | £93,197 | £93,197 | £0 | Part of additional vacancy saving target applied across Council, vacancies have been removed from establishment. |
| Unallocated Staff Reductions | £105,675 | £105,675 | £0 | Unallocated staff savings target in Improvement and HR, full savings target has been achieved for 2011-12 with budget being reduced in other areas to offset savings target. |
| Totals | £605,575 | £605,575 | £0 | |

OBJECTIVE SUMMARY

| Service | YTD Actual | YTD Budget | YTD Variance | % Variance | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|--------------------------------------|-------------------|-------------------|-----------------|---------------|-------------------|--------------------|-------------------------|--------------|---|
| Chief Executive | £187,076 | £162,039 | -£25,037 | -15.45% | £228,444 | £0 | £228,444 | 0.00% | Overspend as a result of Support Service Review consultancy costs, these will be recharged to the 3 services at the year-end when all costs have been incurred. |
| Head of Improvement and Strategic HR | £2,574,241 | £2,600,419 | £26,178 | 1.01% | £3,964,399 | £0 | £3,964,399 | 0.00% | Outwith reporting criteria |
| Head of Strategic Finance | £1,562,401 | £1,587,278 | £24,877 | 1.57% | £2,041,118 | £0 | £2,041,118 | 0.00% | Outwith reporting criteria |
| Equal Pay | £49,853 | £0 | -£49,853 | 100.00% | £0 | £0 | £0 | 0.00% | Equal Pay Legal Fees. |
| Totals | £4,373,571 | £4,349,736 | -£23,835 | -0.55% | £6,233,961 | £0 | £6,233,961 | 0.00% | |

A positive figure in the YTD Variance column indicates a favourable YTD underspend compared to the profiled YTD budget, a negative figure therefore indicates that the YTD spend has exceeded the profiled budget for the period.

A positive figure in the Projected Variance column indicates a favourable position in terms of the projected final outturn position, i.e. an underspend. Therefore a negative figure in this column indicates an adverse position or projected overspend for the year-end.

SUBJECTIVE SUMMARY

| Subjective Category | YTD Actual | YTD Budget | YTD Variance | % Variance | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|---------------------|-------------------|-------------------|-----------------|---------------|-------------------|--------------------|-------------------------|--------------|---|
| Employee | £3,903,288 | £4,053,320 | £150,032 | 3.70% | £5,717,604 | £622 | £5,716,982 | 0.01% | Underspend in Learning and Development in respect of employee training, there has been a delay in delivering all requested training as the team have been designing and implementing a new system for Learning and Development. This underspend will be reduced by an increase in training procured towards the end of the financial year. |
| Premises | £16,295 | £15,588 | -£707 | -4.54% | £42,865 | £0 | £42,865 | 0.00% | Outwith reporting criteria |
| Supplies & Services | £305,296 | £152,218 | -£153,078 | -100.56% | £313,162 | £0 | £313,162 | 0.00% | Equal Pay legal costs are £50k, there is no allocated budget for these costs. Additional overspends are in Learning & Development due to staff training course fees and Licenses for E-Learning and further overspends in Social Work Training for staff training course fees of £61k. Additional overspends relate to profiling for Process for Change budgets. |
| Transport | £61,739 | £81,891 | £20,152 | 24.61% | £110,525 | -£622 | £111,147 | -0.56% | Travel costs are profiled equally across each month, travel expenditure to date is less than profiled budget. |
| Third Party | £126,283 | £67,366 | -£58,917 | -87.46% | £246,411 | £0 | £246,411 | 0.00% | Overspend relates to Consultancy costs for the Support Service Review, these costs will be funded by the services subject to the review and a transfer will be processed at the year-end to re-charge the services. Additional overspend is due to Bord na Gaidhlig expenditure against no budget, this expenditure is offset with income. The remainder of the variance is due to overspends in student course fees within Social Work Training and Consultants within the Community Planning Partnership. |
| Income | -£39,329 | -£20,646 | £18,683 | 90.49% | -£196,605 | £0 | -£196,605 | 0.00% | Variance due to income from PVG checks, this income will be re-allocated to services at the year-end. Also Bord na Gaidhlig income received, a budget will be created for this income and offsetting expenditure. |
| Totals | £4,373,572 | £4,349,737 | -£23,835 | -0.55% | £6,233,962 | £0 | £6,233,962 | 0.00% | |

A positive figure in the YTD Variance column indicates a favourable YTD underspend compared to the profiled YTD budget, a negative figure therefore indicates that the YTD spend has exceeded the profiled budget for the period.

A positive figure in the Projected Variance column indicates a favourable position in terms of the projected final outturn position, i.e. an underspend. Therefore a negative figure in this column indicates an adverse position or projected overspend for the year-end.

RED VARIANCES

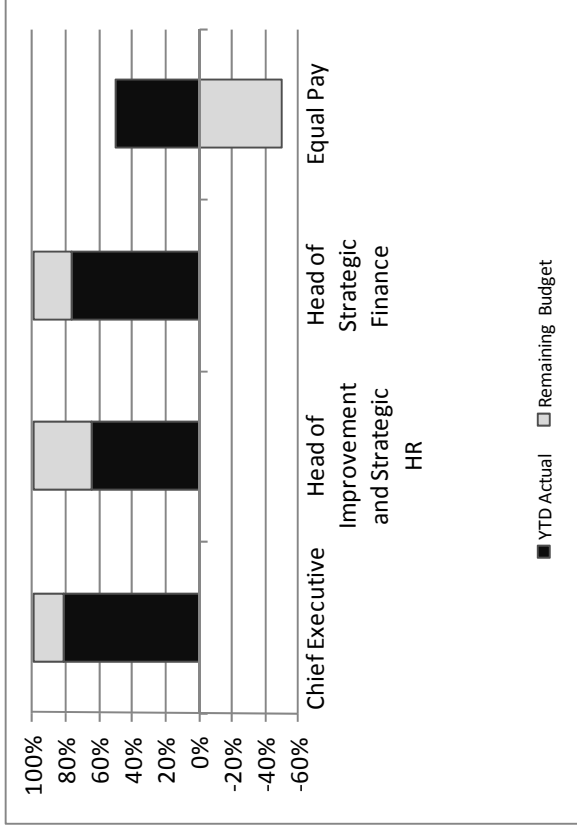
| Cost Centre Description | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|--|---------------|--------------------|-------------------------|------------|-------------|
| There are no red variances to report this month. | | | | | |

DEPARTMENTAL BUDGET v ACTUAL GRAPH

The graph below highlights the expenditure to date against the remaining budget per Head of Service. This is a high level graph designed to help have an overall view of how much of the service budget has been spent to date.

The dark area represents the actual expenditure to date as a percentage of the total budget.

The lighter area at the top displays the remaining available budget as a percentage of the total budget.



**ARGYLL AND BUTE COUNCIL
DEPARTMENT: COMMUNITY SERVICES
BUDGET MONITORING REPORT – DECEMBER 2011**

This report summarises the financial position of Community Services as at 31 December 2011. The overall departmental projection is currently an underspend of £782,441. Further detail is provided within this report along with other financial issues affecting the department.

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FINANCIAL SUCCESSES, CHALLENGES, RISKS AND FUTURE ACTIONS

| SUCCESSES | CHALLENGES | RISKS | FUTURE ACTIONS |
|---|---|---|--|
| Department on target to meet efficiency savings target. | Ensure efficiency targets are met | Efficiencies are not generated | On-going robust monitoring and forecasting |
| | Containing expenditure within budget | Adverse outturn increases | On-going robust monitoring and forecasting |
| | To develop supporting management information to complement financial summaries | Unable to source cost drivers /base data | On-going review and development |
| | Provision of financial information that is relevant timely, accurate and understandable to budget holders and decision makers | Information is inaccurate and out of date. Failure to demonstrate resources aligned with priorities | |

EFFICIENCY SAVINGS AND OTHER BUDGET SAVINGS

| Type of Saving | Target | Actual | Remaining | Explanation |
|----------------------------|------------------|------------------|----------------|--|
| Efficiency Savings | 2,823,415 | 2,309,238 | 514,177 | Department is on course to achieve these savings. |
| Cost Centre Review Savings | 269,715 | 260,710 | 9,005 | These savings will be fully achieved. |
| Vacancy Savings | 540,706 | 615,903 | -75,197 | Vacancy savings target includes part of the additional vacant savings target applied across the Council, these vacancies have been removed from the establishment. Remaining vacancy savings recovered to November period, department has now exceeded vacancy savings target. |
| Totals | 3,633,836 | 3,185,851 | 447,985 | |

OBJECTIVE SUMMARY

| Service | YTD Actual | YTD Budget | YTD Variance | % Variance | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|--|-------------------|-------------------|------------------|--------------|--------------------|--------------------|-------------------------|--------------|--|
| Executive Director of Community Services | 398,320 | 463,864 | 65,544 | 14.13% | 758,586 | -400,000 | 1,158,586 | -52.73% | Projected variance relates to the requirement to create an asbestos register for properties, this is the forecast cost for Community Services. |
| Head of Education | 47,241,248 | 47,799,145 | 557,897 | 1.17% | 65,340,527 | 312,620 | 65,027,907 | 0.48% | The main contributing factors to the projected underspend is that school residential accommodation volume and costs are lower than anticipated. This is offset by overspends which are due to delays in implementing the AFA and education central administration staff (SF51) reviews. YTD is profile related. |
| Head of Children and Families | 11,040,373 | 11,282,146 | 241,773 | 2.14% | 15,947,482 | 553,240 | 15,394,242 | 3.47% | The main contributing factors to the overall position are underspends within residential placements, fusions and children's homes, this is offset by an overspend in hostels. YTD variance is in line with projected outturns. |
| Head of Adult Care | 27,226,240 | 28,223,306 | 997,066 | 3.53% | 42,552,097 | 185,035 | 42,367,062 | 0.43% | The main contributing factors to the overall position are underspends on learning disability, elderly residential and uncommitted learning disability budgets that have been identified during the year three service review. Also contributing is the recovery of money from residential charging orders. This is offset by overspends within elderly homecare and supported living across all client groups and council run residential units. YTD is profile related. |
| Head of Community and Culture | 7,729,753 | 7,947,056 | 217,303 | 2.73% | 10,529,539 | 131,546 | 10,397,993 | 1.25% | The overall position is due underspend in Homeless temporary accommodation this is offset by an overspend that relates to janitors employed within community education centres. 57% relates to unbudgeted holiday cover and the remaining 43% relating to sickness. YTD is profile related. |
| Totals | 93,635,934 | 95,715,517 | 2,079,583 | 2.17% | 135,128,231 | 782,441 | 134,345,790 | 0.58% | |

A positive figure in the YTD Variance column indicates a favourable YTD underspend compared to the profiled YTD budget, a negative figure therefore indicates that the YTD spend has exceeded the profiled budget for the period.

A positive figure in the Projected Variance column indicates a favourable position in terms of the projected final outturn position, i.e. an underspend. Therefore a negative figure in this column indicates an adverse position or projected overspend for the year-end.

SUBJECTIVE SUMMARY

| Subjective Category | YTD Actual | YTD Budget | YTD Variance | % Variance | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|---------------------|-------------------|-------------------|------------------|--------------|--------------------|--------------------|-------------------------|--------------|---|
| Employee | 61,123,332 | 62,347,677 | 1,224,345 | 1.96% | 86,294,715 | -68,822 | 86,363,537 | -0.08% | The main contributing factors to the forecast overspend are increased staffing requirement /costs within the council's own residential units and Educational hostels. Also contributing are the shortfalls in savings from both leisure services and education central administration service reviews, these are due to delays in the implementation. This is offset by a forecast underspend in the childrens homes where saving from service review are higher than anticipated. YTD variance is partly profiled related and partly due to vacancy saving for December still to be removed. |
| Premises | 4,049,297 | 4,363,619 | 314,322 | 7.20% | 6,621,773 | -409,762 | 7,031,535 | -6.19% | The forecast overspend relates to janitors employed within community education centres. 57% relates to unbudgeted holiday cover and the remaining 43% relating to sickness. This offset by an underspend in janitors cost with school hostels. In addition there is a forecast overspend of £400k in respect of the requirement to create an asbestos register for properties. YTD is profile related. |
| Supplies & Services | 6,211,005 | 6,394,231 | 183,226 | 2.87% | 8,603,665 | 38,417 | 8,565,248 | 0.45% | The underspend is uncommitted learning disability budgets that have been identified during the year three service review. YTD is profile related |
| Transport | 1,099,964 | 1,086,145 | -13,819 | -1.27% | 1,514,328 | 11,780 | 1,502,548 | 0.78% | The underspend relates to savings with elderly day care. |
| Third Party | 33,335,021 | 33,634,855 | 299,834 | 0.89% | 48,164,820 | 812,960 | 47,351,860 | 1.69% | The main contributing factors to the overall position are underspends in learning disability, education, elderly and children and families residential accommodation, fostering, homeless temporary accommodation, housing support services and uncommitted learning disability budgets that have been identified during the year three service review these are offset by overspends in supported living budgets and homecare commitments being more than was anticipated. YTD underspend position is a reflection of the projected outturn. |
| Income | -12,182,685 | -12,111,011 | 71,674 | -0.59% | -16,071,070 | 397,868 | -16,468,938 | 2.48% | The projected favourable outturn is due to an over recovery of income from the Council's residential units and a recovery of monies from residential charging orders and direct payment financial reviews. Also contributing is the level of housing benefits within Homeless temporary accommodation being greater than budgeted. YTD favourable variance supports the projected outturn. |
| Totals | 93,635,934 | 95,715,516 | 2,079,582 | 2.17% | 135,128,231 | 782,441 | 134,345,790 | 0.58% | |

A positive figure in the YTD Variance column indicates a favourable YTD underspend compared to the profiled YTD budget, a negative figure therefore indicates that the YTD spend has exceeded the profiled budget for the period.

A positive figure in the Projected Variance column indicates a favourable position in terms of the projected final outturn position, i.e. an underspend. Therefore a negative figure in this column indicates an adverse position or projected overspend for the year-end.

RED VARIANCES

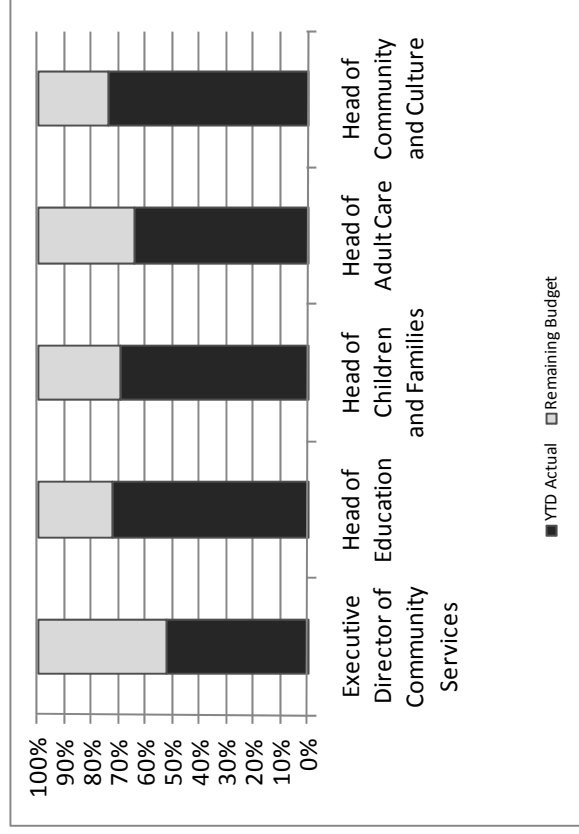
| Cost Centre Description | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|--|-------------------|--------------------|-------------------------|------------|--|
| Rothsay Primary | 889,799 | -43,000 | 932,799 | -4.83% | Projected overspend is due to long term absence cover costs. |
| Community Services - Directorate | 0 | -400,000 | -400,000 | 100.00% | This projected overspend relates to the requirement to create an asbestos register for properties, this cost will have to be accommodated within the overall departmental budget. |
| Education Support | 636,146 | -40,000 | 676,146 | -6.29% | The overspend is due to the delay in implementing staff savings as identified in the budget process 2011/12 (FS51). |
| Education - Administration/Finance | 217,287 | -34,000 | 251,287 | -15.65% | The overspend is due to the shortfall in savings achievable by AFA review a due to delay in implementing early retirements. |
| Schools Residential Accommodation | 1,619,642 | 458,000 | 1,161,642 | 28.28% | The projected underspend due to lower number and cost of placements than anticipated. |
| Education - Fusions | 101,506 | 27,460 | 74,046 | 27.05% | The projected underspend is due to the expected realisation of full savings from transfer of two teaching posts out of FUSIONS and into Education ANST. |
| Education - Hostels | 1,120,865 | -38,726 | 1,159,591 | -3.46% | The projected overspend is due to a delay in fully implementing service review structure. |
| Children and Families - Residential Placements | 1,165,562 | 275,000 | 890,562 | 23.59% | This projected underspend reflects the current level of commitment which is less than anticipated. |
| Children and Families - Children's Homes | 1,834,729 | 299,982 | 1,534,747 | 16.35% | The projected underspend is due to year 1 service review savings being higher than anticipated |
| Homecare | 8,508,092 | -46,000 | 8,554,092 | -0.54% | This projected overspend reflects the current level of commitment which is greater than was budgeted. The 2011/12 budget was reduced by £296k for anticipated savings through externalisation, the externalisation is yet to be completed in full. |
| Care Home Placements | 8,293,719 | 107,500 | 8,186,219 | 1.30% | This projected underspend reflects the current level of commitment which is less than anticipated also contributing is the recovery of monies from residential charging orders. The true forecast underspend is £508k, the intention is to carry forward £400k of this underspend to utilise during 2012-13. |
| Physical Disability - Supported Living | 479,641 | -108,000 | 587,641 | -22.52% | Demand led service area. Client base movement has resulted in projected commitment being in excess of available budget. |
| Learning Disability - Residential Care | 2,315,684 | 167,000 | 2,148,684 | 7.21% | This projected underspend reflects the current level of commitment which is less than was budgeted. |
| Learning Disability - HQ | 145,367 | 96,920 | 48,447 | 66.67% | The underspend is related to uncommitted learning disability budgets that have been identified during the year three service review. |
| Addiction/Substance Misuse - Supported Living | 224,165 | -41,000 | 265,165 | -18.29% | Demand led service area. Client base movement has resulted in projected commitment being in excess of available budget. |
| Addiction/Substance Misuse - Residential | 51,885 | 25,000 | 26,885 | 48.18% | This projected underspend reflects the current level of commitment which is less than anticipated. |
| Homelessness - Temporary Accommodation | 615,300 | 209,000 | 406,300 | 33.97% | This projected underspend is due to a reduction in the use of bed & breakfast as temporary accommodation provision, the introduction of serviced accommodation and increased recovery of housing benefits. |
| Homelessness - Housing Support Services | 1,335,625 | 37,000 | 1,298,625 | 2.77% | The underspend is additional saving achieved by implementing service reduction ahead of schedule, this offset the shortfall in saving achievable by leisure services. |
| Community Learning - Adult | 896,655 | -31,400 | 928,055 | -3.50% | The overspend relates to janitors employed within community education centres. 57% relates to unbudgeted holiday cover and the remaining 43% relating to sickness |
| Leisure Services | 2,461,189 | -74,189 | 2,535,378 | -3.01% | The projected overspend are due to the shortfall in savings achievable by service review, This is being met by the additional saving in housing support services. Also contributing to the overspend is an under recovery of income, specifically Aqualibrium. |
| Totals | 32,912,858 | 846,547 | 31,266,311 | | |

DEPARTMENTAL BUDGET v ACTUAL GRAPH

The graph below highlights the expenditure to date against the remaining budget per Head of Service. This is a high level graph designed to help have an overall view of how much of the service budget has been spent to date.

The dark area represents the actual expenditure to date as a percentage of the total budget.

The lighter area at the top displays the remaining available budget as a percentage of the total budget.



**ARGYLL AND BUTE COUNCIL
DEPARTMENT: CUSTOMER SERVICES
BUDGET MONITORING REPORT – DECEMBER 2011**

This report summarises the financial position of Customer Services as at 31 December 2011. The overall departmental projection is currently an overspend of £2,284. Further detail is provided within this report along with other financial issues affecting the department.

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FINANCIAL SUCCESSES, CHALLENGES, RISKS AND FUTURE ACTIONS

| SUCCESSES | CHALLENGES | RISKS | FUTURE ACTIONS |
|--|--|---|--|
| Ongoing track record of delivering services within budget. | Achieving the savings set within the budget for 2011/12 and beyond. Specifically, the procurement savings on contract renewals for transport and implementation of the new Sourcing Strategy which had been delayed. | Inflationary cost pressures especially in relation to fuel. | Ongoing robust monitoring to ensure financial issues are promptly fed back to the Service & Departmental Management Teams. |
| Ongoing track record of delivering on efficiency targets. | Dealing with the impact of the recruitment freeze and the loss of key staff. | Impact of Numbers/uptake - Transport, Benefits. | Service reviews ongoing across the Department/Council. |
| Achieved the savings set within the budget for 2010/11. | Delivering on service review outcomes. | Changes in external funding regime. | Next phase of Modernisation. |
| | | | Best Value 2. |

EFFICIENCY SAVINGS AND OTHER BUDGET SAVINGS

| Type of Saving | Target | Actual | Remaining | Explanation |
|--------------------|-------------------|-------------------|-----------------|---|
| Efficiency Savings | £1,067,445 | £748,462 | £318,983 | Full target will not be achieved as a result of the delay in implementing procurement savings in Public Transport. |
| Vacancy Savings | £272,443 | £252,023 | £20,420 | Vacancy savings target includes a share of the additional vacancy savings applied across the Council, these vacancies have been removed from the establishment. The remainder of the savings will be more difficult to achieve as posts have been removed as part of service review savings options thus reducing the base available on which to make a saving. |
| Totals | £1,339,888 | £1,000,485 | £339,403 | |

OBJECTIVE SUMMARY

| Service | YTD Actual | YTD Budget | YTD Variance | % Variance | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|---|--------------------|--------------------|-----------------|--------------|--------------------|--------------------|-------------------------|---------------|---|
| Executive Director of Customer Services | £9,592,074 | £9,780,112 | £188,038 | 1.92% | £12,498,104 | £0 | £12,498,104 | 0.00% | YTD Variance - Mainly due to the profiling of NPDO payments. Forecast Variance - Outwith Reporting Criteria |
| Head of Customer and Support Services | £4,632,351 | £4,867,708 | £235,357 | 4.84% | £7,077,677 | £2,218 | £7,075,459 | 0.03% | YTD Variance - Mainly due to profiling of ICT applications (£83k), commissioning (£36k) & procurement (£52k). Forecast Variance - No significant outturn variances are currently forecast. There are offsetting employee variances due to vacancies and staff cover. |
| Head of Governance and Law | £905,981 | £1,094,376 | £188,395 | 17.21% | £1,649,982 | £56,028 | £1,593,954 | 3.40% | YTD Variance - Mainly due to profiling of Licensing (£86k) and Committee Services budgets (£83k). Forecast Variance - Outturn variances are currently forecast over a range of cost centres due to delays in filling posts, maternity leave and absence cover the net effect is a reduced forecast underspend of £56k. |
| Head of Facility Services | £6,958,332 | £6,977,697 | £19,365 | 0.28% | £10,572,096 | £60,530 | £10,632,626 | -0.57% | YTD Variance - Outwith reporting criteria. Forecast Variance - This is due to higher inflation than budgeted on transport contracts (-£67k) and delays in agreeing the sourcing strategy for contract renewals with a resultant revised savings estimate to move benefits realisation to 2012/13 onwards (-£244k), delays in agreeing transport initiatives for 2011/12 thus requiring a 2/3 month lead in to the withdrawal of services (-£4k) and Rural Transport Grants (-£38k). These overspends are partly offset by a reductions in drivers and escorts for Pupil Transport as a result of service review (£135k), Pool Cars (£15k), Cleaning (£40k), Catering (£68k) and Property Services savings in advance of the service review (£41k). |
| Totals | £22,088,738 | £22,719,893 | £631,155 | 2.78% | £31,797,859 | £2,284 | £31,800,143 | -0.01% | |

A positive figure in the YTD Variance column indicates a favourable YTD underspend compared to the profiled YTD budget, a negative figure therefore indicates that the YTD spend has exceeded the profiled budget for the period.

A positive figure in the Projected Variance column indicates a favourable position in terms of the projected final outturn position, i.e. an underspend. Therefore a negative figure in this column indicates an adverse position or projected overspend for the year-end.

SUBJECTIVE SUMMARY

| Subjective Category | YTD Actual | YTD Budget | YTD Variance | % Variance | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|---------------------|--------------------|--------------------|-----------------|--------------|--------------------|--------------------|-------------------------|---------------|---|
| Employee | £11,379,342 | £11,834,462 | £455,120 | 3.85% | £16,540,253 | £220,246 | £16,320,007 | 1.33% | YTD Variance - The main variances are within Pupil Transport (£108k) and various Governance & Law cost centres (£114k), where this has been reflected in the projected final outturn, and Catering & Cleaning (£119k) where income is showing a corresponding variance. With the remainder of the underspend being as a result of vacancy savings over a wide range of cost centres. The underspend in employee costs will offset the departmental vacancy saving target. Forecast Variance - This is mainly due to a reduction in drivers and escorts for Pupil Transport as a result of a review of service level (£142k). Note this is a volatile budget. The balance is over a wide range of cost centres where there have been delays in filling posts these will offset the vacancy savings target and the predicted overspend on transport. |
| Premises | £1,410,389 | £1,355,287 | -£55,102 | -4.07% | £2,465,050 | £0 | £2,465,050 | 0.00% | YTD Variance - The main variance is within surplus properties, where spend is ahead of profile in regard to demolition works at the Hermitage Academy site. Forecast Variance - Outwith reporting criteria. |
| Supplies & Services | £2,503,886 | £2,685,093 | £181,207 | 6.75% | £4,297,073 | £88,000 | £4,209,073 | 2.05% | YTD Variance - The main variances are within IT cost centres (£124k) and Catering & Cleaning (£55k) where spend is behind profile. Forecast Variance - This is due to predicted one-off underspends on Catering Purchases (£60k), replacement equipment for catering (£8k) & replacement equipment for cleaning (£20k) based on current demand levels. |
| Transport | £659,221 | £766,192 | £106,971 | 13.96% | £6,453,554 | £28,000 | £6,425,554 | 0.43% | YTD Variance - The main variances are within School & Public Transport cost centres (£47k) and Pool Cars (£29k) where spend is behind profile. Forecast Variance - This is due to an underspend on Pool Cars (£15k) and Pupil Transport (£13k) which will be utilised to offset the delay in achieving procurement savings for transport. |
| Third Party | £34,735,987 | £34,764,580 | £28,593 | 0.08% | £44,088,433 | -£353,530 | £44,441,963 | -0.80% | YTD Variance - Outwith reporting criteria. Forecast Variance - This projected overspend reflects the current level of commitment on transport and is due to higher inflation than budgeted on contracts (-£67k) and delays in agreeing the sourcing strategy for contract renewals with a resultant revised savings estimate to move benefits realisation to 2012/13 onwards (-£244k) and also delays in agreeing transport initiatives for 2011/12 thus requiring a 2/3 month lead in to the withdrawal of services (-£4k) and Rural Transport Grants (-£38k) |
| Capital Financing | £0 | £0 | £0 | 0.00% | -£838,000 | £0 | -£838,000 | 0.00% | YTD Variance - Outwith Reporting Criteria |
| Income | -£28,600,086 | -£28,685,722 | -£85,636 | -0.30% | -£41,208,505 | £15,000 | -£41,223,505 | 0.04% | YTD Variance - Outwith reporting criteria. Forecast Variance - Additional one-off rental income is forecast. |
| Totals | £22,088,739 | £22,719,892 | £631,153 | 2.78% | £31,797,858 | -£2,284 | £31,800,142 | -0.01% | |

A positive figure in the YTD Variance column indicates a favourable YTD underspend compared to the profiled YTD budget, a negative figure therefore indicates that the YTD spend has exceeded the profiled budget for the period.

A positive figure in the Projected Variance column indicates a favourable position in terms of the projected final outturn position, i.e. an underspend. Therefore a negative figure in this column indicates an adverse position or projected overspend for the year-end.

RED VARIANCES

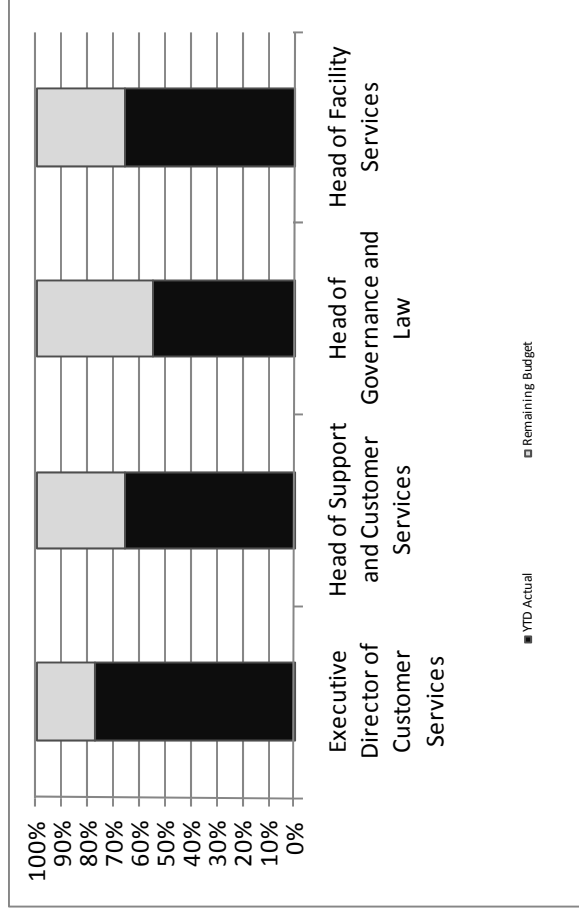
| Cost Centre Description | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|--------------------------------------|-------------------|--------------------|-------------------------|----------------|--|
| Public Transport | £1,079,591 | -£311,000 | £1,390,591 | -28.81% | This projected overspend reflects the current level of commitment on this budget and is due to higher inflation than budgeted on contracts (-£110k) and delays in agreeing the sourcing strategy for contract renewals with a resultant revised savings estimate to move benefits realisation to 2012/13 onwards (-£274k). |
| Rural Transport Grant | £241,137 | -£38,203 | £279,340 | -15.84% | This projected overspend reflects the current level of commitment and reflects delays in agreeing transport initiatives for 2011/12 thus requiring a 2/3 month lead in to the withdrawal Rural Transport Grants . |
| Pupil Transport | £813,408 | £135,000 | £678,408 | 16.60% | This projected underspend reflects the current level of commitment on this budget and is due to a review of drivers & escorts based on tighter management controls. It should be noted that this is a volatile budget as it is also utilised to transport special needs pupils. |
| Pool Cars | £124,752 | £15,000 | £109,752 | 12.02% | This projected underspend reflects the current level of commitment. |
| Catering, Cleaning & Janitorial - HQ | £274,467 | £10,000 | £264,467 | 3.64% | This projected underspend reflects the current level of commitment across a variety of supplies & services costs. |
| Cleaning | -£354,768 | £30,000 | -£384,768 | -8.46% | This projected underspend is mainly due to additional income from the Police Station cleaning contract. Note this is one off for this year only. These cost centres generate a net income which is offset by management & central costs which are held at area/HQ level and applied at year end. |
| Catering | -£415,562 | £88,000 | -£503,562 | -21.18% | This projected underspend is mainly due to reduced catering purchases and replacement equipment purchases over a wide range of cost centres. These cost centres generate a net income which is offset by management & central costs which are held at area/HQ level and applied at year end. |
| Property Services | £512,331 | £41,080 | £471,251 | 8.02% | This projected underspend reflects staff savings in advance of the service review. |
| Totals | £2,275,355 | -£30,123 | £2,305,478 | -1.32% | |

DEPARTMENTAL BUDGET v ACTUAL GRAPH

The graph below highlights the expenditure to date against the remaining budget per Head of Service. This is a high level graph designed to help have an overall view of how much of the service budget has been spent to date.

The dark area represents the actual expenditure to date as a percentage of the total budget.

The lighter area at the top displays the remaining available budget as a percentage of the total budget.



ARGYLL AND BUTE COUNCIL
DEPARTMENT: DEVELOPMENT AND INFRASTRUCTURE SERVICES
BUDGET MONITORING REPORT – DECEMBER 2011

This report summaries the financial position of Development and Infrastructure Services as at 31 December 2011. The overall departmental projection is currently an underspend of £250,194. Further detail is provided within this report along with other financial issues affecting the department.

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FINANCIAL SUCCESSES, CHALLENGES, RISKS AND FUTURE ACTIONS

| SUCCESSES | CHALLENGES | RISKS | FUTURE ACTIONS |
|---|---------------------------------|---|---|
| The operation of Argyll Air Services has been amended following the successful re-tendering of the PSO flights. | Amending the Waste PPP contract | Planning Income not achieving budgeted amounts | Closely monitor planning fee income |
| Amend operation at Dunoon Pier prior to the introduction of the new fast ferry service | | The costs of operating Dunoon Pier do not drop in line with the reductions in income Severe winter resulting in increased spend on winter maintenance the budget is for 56 runs . At the end of December 31 run had been carried out. The winter storms result in a budget overspend. | Prepare a business plan for the operation of Dunoon Pier. |
| | | | |

EFFICIENCY SAVINGS AND OTHER BUDGET SAVINGS

| Type of Saving | Target | Actual | Remaining | Explanation |
|----------------------------|-------------------|-----------------|-----------------|---|
| Efficiency Savings | £671,650 | £554,656 | £116,994 | No adverse projections, anticipated that target will be met. |
| Cost Centre Review Savings | £19,120 | £0 | £19,120 | These savings will be fully achieved. |
| Vacancy Savings | £370,446 | £240,355 | £130,091 | Includes part of additional vacancy saving target applied across Council, these vacancies have been removed from establishment. |
| Totals | £1,061,216 | £795,011 | £266,205 | |

OBJECTIVE SUMMARY

| Service | YTD Actual | YTD Budget | YTD Variance | % Variance | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|---|--------------------|--------------------|----------------|--------------|--------------------|--------------------|-------------------------|--------------|---|
| Executive Director of Development and Infrastructure Services | £1,301,824 | £1,467,713 | £165,889 | 11.30% | £1,940,734 | £0 | £1,940,734 | 0.00% | Variance is due to vacant posts. |
| Head of Planning and Regulatory Services | £2,459,867 | £2,321,203 | -£138,664 | -5.97% | £3,254,231 | £0 | £3,254,231 | 0.00% | This adverse YTD variance is mainly in Private Water Supplies as income for the Grant claim to 30th September has not yet been received. |
| Head of Economic Development | £2,182,349 | £1,892,071 | -£290,278 | -15.34% | £3,278,808 | -£8,940 | £3,287,748 | -0.27% | There is a favourable variance of £141k due to savings in Piers and Harbours offset by the new PSO and required restructured operation implemented from July 2011 rather than April 2011. This forecast underspend has been offset by an overspend of £150k which relates to a provision for the costs of developing an outline business case for the Lorn Arc project. |
| Head of Roads and Amenity Services | £15,790,833 | £16,125,064 | £334,231 | 2.07% | £23,869,098 | £259,134 | £23,609,964 | 1.09% | The variance is due to increased income in waste management and vacancies in Streetscene. |
| Totals | £21,734,873 | £21,806,051 | £71,178 | 0.33% | £32,342,871 | £250,194 | £32,092,677 | 0.77% | |

A positive figure in the YTD Variance column indicates a favourable YTD underspend compared to the profiled YTD budget, a negative figure therefore indicates that the YTD spend has exceeded the profiled budget for the period.

A positive figure in the Projected Variance column indicates a favourable position in terms of the projected final outturn position, i.e. an underspend. Therefore a negative figure in this column indicates an adverse position or projected overspend for the year-end.

SUBJECTIVE SUMMARY

| Subjective Category | YTD Actual | YTD Budget | YTD Variance | % Variance | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|---------------------|--------------------|--------------------|----------------|--------------|--------------------|--------------------|-------------------------|--------------|---|
| Employee | £15,763,704 | £17,361,938 | £1,598,234 | 9.21% | £24,374,400 | £686,759 | £23,687,641 | 2.82% | Variance is due to profiling which will be corrected in January and savings from vacant posts. |
| Premises | £1,293,525 | £1,715,097 | £421,572 | 24.58% | £2,291,892 | £99,451 | £2,192,441 | 4.34% | Variance is due to profiling which will be corrected in January. |
| Supplies & Services | £6,754,805 | £4,280,540 | -£2,474,265 | -57.80% | £5,749,066 | -£263,700 | £6,012,766 | -4.59% | Variance is due to increased spend on roads materials offset by increased income. |
| Transport | £7,097,820 | £7,283,385 | £185,565 | 2.55% | £9,948,807 | -£51,627 | £10,000,434 | -0.52% | Variance is due to increased transport costs in waste management. |
| Third Party | £19,562,491 | £15,863,888 | -£3,698,603 | -23.31% | £23,594,694 | -£380,457 | £23,975,151 | -1.61% | Variance is due to increased payments in airfields and the projected cost of the development of the outline business case for the Lorn Arc project. |
| Capital Financing | £0 | £0 | £0 | 0.00% | £251 | £0 | £251 | 0.00% | |
| Income | -£28,737,472 | -£24,698,798 | £4,038,674 | 16.35% | -£33,616,239 | £159,768 | -£33,776,007 | 0.48% | Variance is due to increased income in waste management and recharges for roads maintenance. |
| Totals | £21,734,873 | £21,806,050 | £71,177 | 0.33% | £32,342,871 | £250,194 | £32,092,677 | 0.77% | |

A positive figure in the YTD Variance column indicates a favourable YTD underspend compared to the profiled YTD budget, a negative figure therefore indicates that the YTD spend has exceeded the profiled budget for the period.

A positive figure in the Projected Variance column indicates a favourable position in terms of the projected final outturn position, i.e. an underspend. Therefore a negative figure in this column indicates an adverse position or projected overspend for the year-end.

RED VARIANCES

| Cost Centre Description | Annual Budget | Projected Variance | Projected Final Outturn | % Variance | Explanation |
|-------------------------|--------------------|--------------------|-------------------------|--------------|--|
| Waste Collection | £1,674,247 | £104,246 | £1,570,001 | 6.23% | The underspend is due to increased refuse collection income |
| Streetscene Management | £1,407,353 | £110,320 | £1,297,033 | 7.84% | The underspend is due to vacancy savings |
| Piers and Harbours | -£1,263,957 | £280,324 | -£1,544,281 | -22.18% | The underspend is due increased income in Port Askaig. |
| Airfields | £531,319 | -£123,198 | £654,517 | -23.19% | The adverse variance is due to the new PSO and required restructured operation implemented from July 2011 rather than April 2011. |
| Building Standards | -£40,083 | -£17,000 | -£23,083 | 42.41% | The overspend is due to reduced Building Warrant Fee Income |
| Cemeteries | £434,524 | £49,322 | £385,202 | 11.35% | The underspend is due to vacancy Savings and recharges from Streetscene |
| Economic Development | £0 | -£150,000 | -£150,000 | 100.00% | Overspend relates to a provision for the cost of and developing an Outline Business Case for the Lorn Arc project (under the Tax Incremental Financing Scheme) |
| Public Conveniences | £376,614 | £47,226 | £329,388 | 12.54% | The underspend is due to vacancy Savings and recharges from Streetscene |
| Street Sweeping | £1,139,217 | £102,696 | £1,036,521 | 9.01% | The underspend is due to vacancy Savings and recharges from Streetscene |
| Waste Disposal | £8,405,728 | £126,942 | £8,278,786 | 1.51% | The underspend is due to vacancy Savings and recharges from Streetscene |
| Parks | £1,582,727 | £49,440 | £1,533,287 | 3.12% | The underspend is due to vacancy Savings and recharges from Streetscene |
| Roads Client | £7,739,439 | £4,238 | £7,735,201 | 0.05% | The underspend is due to vacancy Savings and recharges from Streetscene |
| Environmental Health | £1,107,688 | £17,000 | £1,090,688 | 1.53% | The underspend is due to vacancy Savings and recharges from Streetscene |
| Coastal Protection | £180,599 | -£100,000 | £280,599 | -55.37% | The overspend is due to an increase in the cost of work at Kilchattan Bay due to unforeseen ground conditions. |
| Lighting | £1,212,167 | -£80,000 | £1,292,167 | -6.60% | The overspend is due to emergency work to meet health and safety requirement. |
| Network Management | -£30,659 | -£15,000 | -£15,659 | 48.93% | The overspend is due to not achieving the budgeted income in respect of traffic orders. |
| Car Parking | -£706,855 | -£140,000 | -£566,855 | 19.81% | The overspend is due to reduced Car Parking Income |
| Ferries | £935,592 | -£16,066 | £951,658 | -1.72% | The overspend is due to increased maintenance costs |
| Totals | £24,685,660 | £250,490 | £24,135,170 | 1.01% | |

DEPARTMENTAL BUDGET v ACTUAL GRAPH

The graph below highlights the expenditure to date against the remaining budget per Head of Service. This is a high level graph designed to help have an overall view of how much of the service budget has been spent to date.

The dark area represents the actual expenditure to date as a percentage of the total budget.

The lighter area at the top displays the remaining available budget as a percentage of the total budget.

