

**EXETER CITY COUNCIL**  
**SCRUTINY COMMITTEE - RESOURCES**  
**25 MARCH 2009**

**RESOURCES SCRUTINY STEWARDSHIP TO 31 DECEMBER 2008**

**1. PURPOSE OF REPORT**

This report advises members of any major differences by management unit to the revised budget.

**2. STEWARDSHIP TO 31 DECEMBER 2008**

2.1 The current outturn forecast suggests that net expenditure for this committee will decrease from the budget by a total of £562,110 which represents a variation of 3.16% from the revised budget.

2.2 The main variations by management unit are detailed below:

	£
<b>2008-2009 REVISED BUDGET</b>	17,775,000
<b>86A1 REVENUE COLLECTION / BENEFITS</b>	(158,010)
It is estimated that there will be an overall decrease in Housing Benefit cost partly due to a change in net subsidy for 2008/09.	
<b>86A2 ELECTIONS AND ELECTORAL REGISTRATION</b>	(2,000)
There is a small change in capital charges for this management unit.	
<b>86A3 CORPORATE</b>	3,140
A revised scale of fees for external audit work to be carried out during the year will result in an increase in costs but this has been largely offset by the recovery of some bank charges through fees.	
<b>86A4 CIVIC CEREMONIALS</b>	(42,670)
There has been an increase in depreciation charges for the Guildhall following a revaluation. It is estimated that by the end of the financial year works being undertaken to the Guildhall through the A.I.M. programme will be £45,000 less than the budget; £24,000 being slippage to 2009-10 and £21,000 an underspend.	
<b>86A5 DEMOCRATIC REPRESENTATION</b>	(6,570)
It is expected that there will be an underspend on Members' Expenses by the end of the financial year.	
<b>86A6 GRANTS/CENTRAL SUPPORT/CONSULTATION</b>	(56,180)
An estimated £17,000 grants funding will be requested to be carried forward to 2009-10 to meet future commitments.	

Financial contributions from our partners towards some of our Community Safety administration costs will reduce expenditure.

<b>86A7 UNAPPORTIONABLE OVERHEADS</b>	1,280
There is a small increase due in payments to the pension fund administered by Devon County Council to meet the approved cost of early retirements and redundancies.	
<b>86A8 CHIEF EXECUTIVE SERVICES</b>	(52,860)
Savings have accrued from vacancies and some project work with an estimated value of £19,000 will be requested to be carried forward to 2009-10.	
<b>86B1 TREASURY SERVICES</b>	(145,900)
Vacancies and the review of duties and posts have resulted in savings in employee costs. Additional one-off government grant has been received in respect of introducing changes in empty property rate relief reforms. Capital charges for Accountancy Services and Benefits have increased as a result of the investment in these services in 2007-08.	
<b>86B3 HUMAN RESOURCES</b>	14,310
There has been an increase in the cost of software licences due to the upgrade in the system and an expansion of on-line services. There has been a small increase in the number and cost of training courses.	
<b>86B4 LEGAL SERVICES</b>	(1,320)
There are no material variances to report.	
<b>86B5 CORPORATE CUSTOMER SERVICES</b>	(143,150)
The A.I.M. programme for the Civic Centre is expected to be underspent by £115,000 at the year end, with some of this being slippage in to 2009-10. As a result of an upgrade in the telephony IT, there will be a saving in the maintenance costs. Some of the capital investment in IT systems for information management has been reclassified and been transferred to the IT Services management unit, see below.	
<b>86B6 IT SERVICES</b>	27,820
Some of the capital investment in IT systems for information management has now been classified as being part of the infrastructure and therefore falls within this management unit.	

**2008-2009 EXPECTED FINAL OUTTURN**

£17,212,890

**3. RECOMMENDATION**

3.1 That the Scrutiny Committee - Resources note this report.

HEAD OF TREASURY SERVICES

CORPORATE SERVICES DIRECTORATE

**Local Government (Access to Information) Act 1985 (as amended)**

**Background papers used in compiling this report:**

None