

Overview and Scrutiny Committee
Budget Scrutiny Meeting's 27th and 29th January 2019
Directorate and Portfolio Holder overview of the 2019-20 Original Budget

Overview

Budget responsibility is aligned with Strategic Directors and Directorates. This is the structure maintained within the council's financial ledger (SAP) for budget monitoring and reporting.

Cabinet member responsibilities do not align directly with Strategic Director/Directorate responsibilities and the reporting structures do not readily lend themselves to analysis at this level. However we have reviewed budgets at service level and allocated these to the respective portfolio holders. There is likely to be some minor areas of overlap.

Table 1 Analysis of Departmental Budgets by Cabinet Member responsibility:

Department	Chief Executive's	Children's and Adult Services	Environment & Leisure	Finance & Governance	Housing & Modernisation	Place & Wellbeing	Total
Portfolio Holder	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cllr Ali	-	441,330	-	-	-	-	441,330
Cllr Mills	-	-	13,920	236,660	7,017	4,847	262,444
Cllr Williams	-	-	-	-	78,736	-	78,736
Cllr Livingstone	-	-	70,564	-	-	-	70,564
Cllr Akoto	-	-	6,400	-	7,170	26,744	40,314
Cllr Lury	-	-	17,714	-	1,288	2,933	21,935
Cllr Situ	-	-	-	-	-	7,372	7,372
Cllr John	1,414	-	-	-	725	-	2,139
Cllr Cryan	1,826	-	-	-	-	-	1,826
Cllr Pollak	-	-	-	-	58	-	58
Total Expenditure	3,240	441,330	108,598	236,660	94,994	41,896	926,718
Cllr Ali	-	(279,467)	-	-	-	-	(279,467)
Cllr Mills	-	-	(8,129)	(203,606)	-	(13,376)	(225,111)
Cllr Williams	-	-	-	-	(30,115)	-	(30,115)
Cllr Livingstone	-	-	(56,567)	-	-	-	(56,567)
Cllr Akoto	-	-	(1,806)	-	(5,783)	(26,744)	(34,333)
Cllr Lury	-	-	(4,956)	-	-	-	(4,956)
Cllr Situ	-	-	-	-	-	(5,141)	(5,141)
Cllr John	-	-	-	-	(603)	-	(603)
Cllr Cryan	-	-	-	-	-	-	-
Cllr Pollak	-	-	-	-	-	-	-
Income	-	(279,467)	(71,458)	(203,606)	(36,501)	(45,261)	(636,293)
Net Expenditure	3,240	161,863	37,140	33,054	58,493	(3,365)	290,425

Notes

1. CAS (Cllr Ali) budgets include DSG grant (£199.5m) which is passported to schools
2. F&G (Cllr Mills) includes Housing benefits expenditure and income (£152.2m)
3. P&WB (Cllr Akoto) includes ring-fenced Public Health grant (£26.7m)

Directorate Analysis

	Expenditure £'000	Income £'000	Total £'000
Chief Executive's	3,240	-	3,240
Children's and Adults	441,330	(279,467)	161,863
Environment and Leisure	108,598	(71,458)	37,140
Finance & Governance	236,660	(203,606)	33,054
Housing & Modernisation	94,994	(36,501)	58,493
Place and Wellbeing	41,896	(45,261)	(3,365)
Total	926,718	(636,293)	290,425

Expenditure by directorate:



Income by directorate:



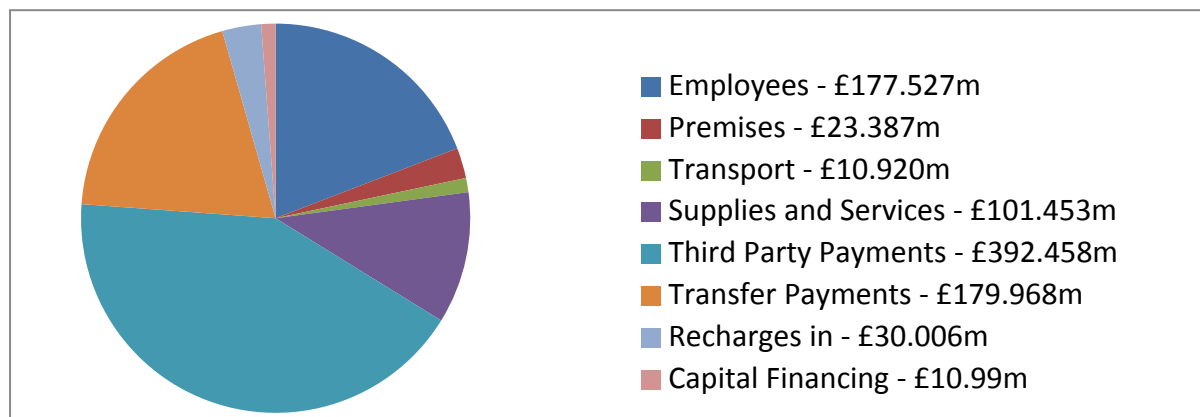
Net Expenditure by directorate:



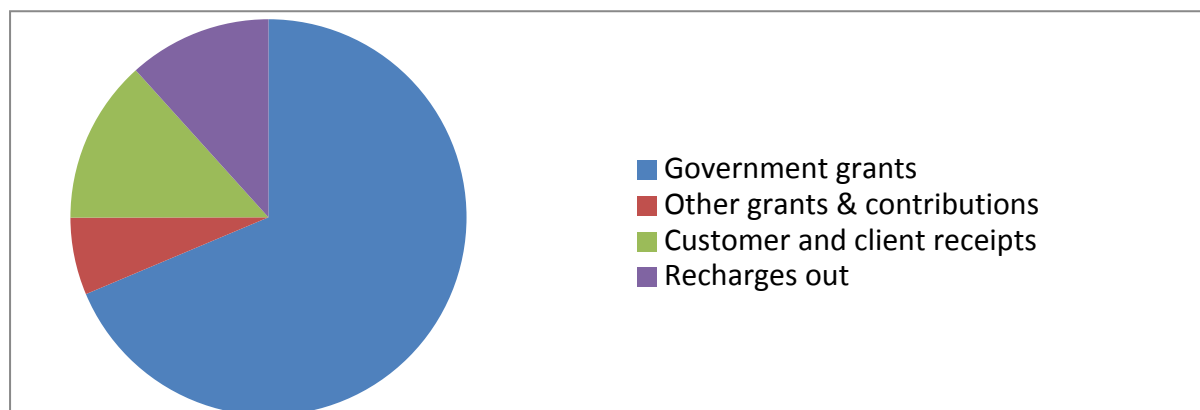
Subjective analysis:

Department	Chief Executive's	Children's and Adult Services	Environment & Leisure	Finance & Governance	Housing & Modernisation	Place & Wellbeing	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure							
Employees	2,263	62,555	47,605	37,435	16,727	10,942	177,527
Premises	8	1,316	6,117	1,914	12,666	1,366	23,387
Transport	12	4,854	5,669	145	207	33	10,920
Supplies and Services	948	25,042	30,651	28,556	12,707	3,549	101,453
Third Party Payments	7	325,863	15,154	2,967	30,410	18,057	392,458
Transfer Payments	-	13,075	6	152,584	14,303	-	179,968
Recharges in	2	8,625	3,396	2,060	7,974	7,949	30,006
Capital Financing	-	-	-	10,999	-	-	10,999
Total Expenditure	3,240	441,330	108,598	236,660	94,994	41,896	926,718
Income							
Government grants	-	(223,406)	(2,776)	(179,935)	(4,027)	(26,744)	(436,888)
Other grants & contributions	-	(37,787)	-	-	(1,760)	(609)	(40,156)
Customer and client receipts	-	(12,110)	(34,552)	(5,790)	(17,723)	(14,705)	(84,880)
Recharges out	-	(6,164)	(34,130)	(17,881)	(12,991)	(3,203)	(74,369)
Income	-	(279,467)	(71,458)	(203,606)	(36,501)	(45,261)	(636,293)
Net Expenditure	3,240	161,863	37,140	33,054	58,493	(3,365)	290,425

Expenditure graph:



Income graph:



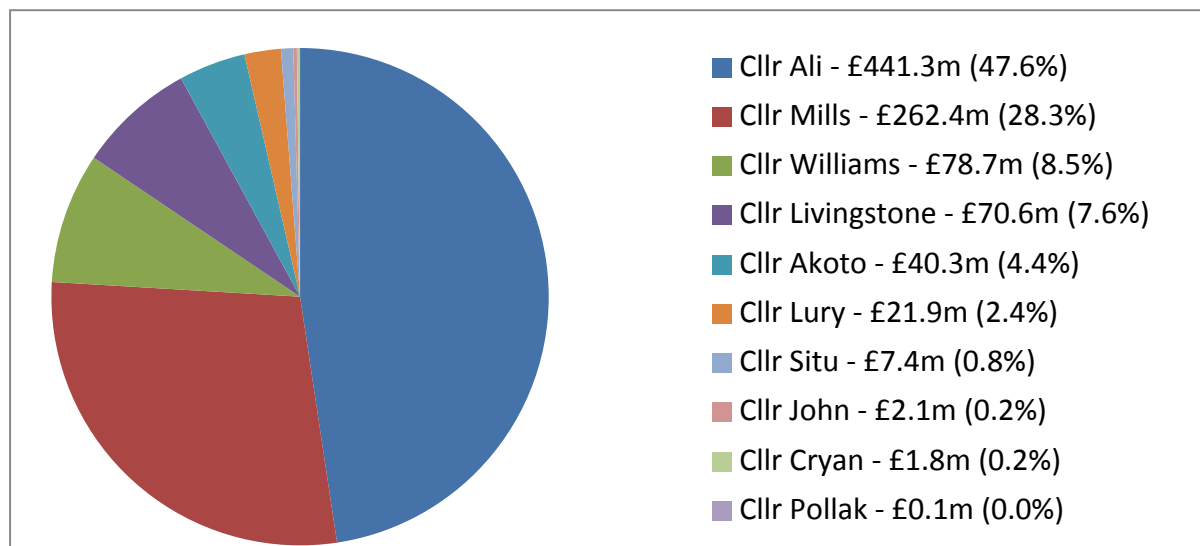
Notes

1. Third Party Payments -a third party payment is a payment to an external provider which is operating independently, in return for the provision of a service. The significant third party spend areas are DSG (£186m), other core education funding (£45m), Adult Social Care residential and homecare services (£91m), Temporary Accommodation (£24m) and Public Health contracts (£16m).
2. Transfer Payments - this includes the cost of payments to individuals for which no goods or services are received in return by the local authority. The main areas are housing benefits (£152.6m), Social Care direct client payments (£13.1m), Freedom Pass (£13.1m) and NRPF payments to clients (£1.2m).
3. Recharges - principally relate to internal recharges (Support Cost recharges have been eliminated) but includes income to the General Fund in respect of recharges to the HRA and other ring fenced grants.

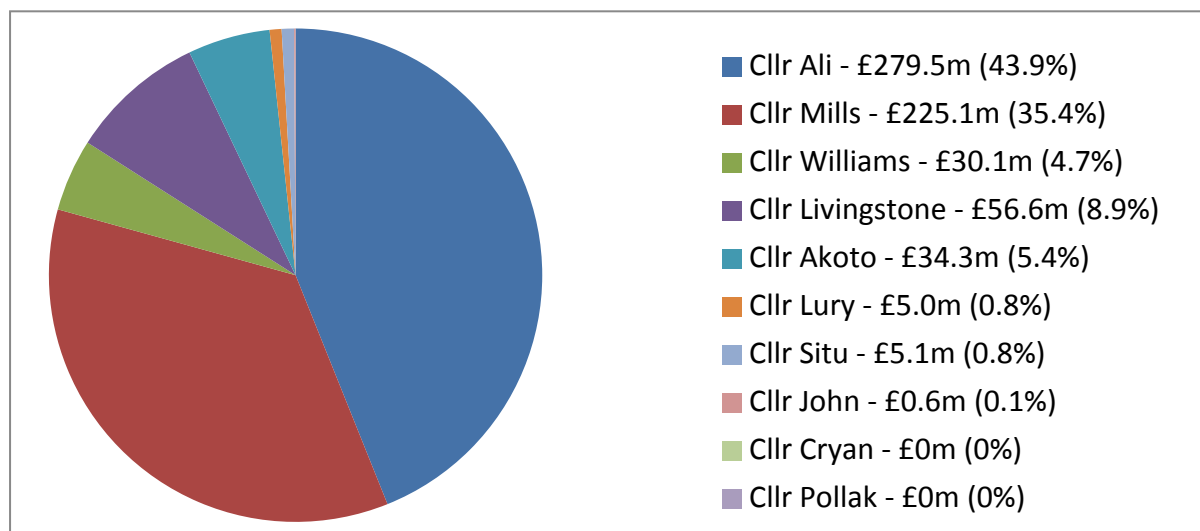
Cabinet member analysis

	Expenditure £'000	Income £'000	Total £'000
Cllr Ali	441,330	(279,467)	161,863
Cllr Mills	262,444	(225,111)	37,333
Cllr Williams	78,736	(30,115)	48,621
Cllr Livingstone	70,564	(56,567)	13,997
Cllr Akoto	40,314	(34,333)	5,981
Cllr Lury	21,935	(4,956)	16,979
Cllr Situ	7,372	(5,141)	2,231
Cllr John	2,139	(603)	1,536
Cllr Cryan	1,826	-	1,826
Cllr Pollak	58	-	58
Total	926,718	(636,293)	290,425

Expenditure by portfolio holder



Income by portfolio holder



Funding

Net expenditure (gross expenditure less specific service income) is funded from General Government grants, retained business rates and council tax.

	Net £'000	Net %
Settlement Funding Assessment	(149,875)	51.6%
Retained Business Rates	(25,000)	8.6%
Council Tax	(110,531)	38.1%
Collection Fund surplus bf	(5,019)	1.7%
Total	(290,425)	100%

The Settlement Funding Assessment (SFA) comprises the core funding sources for authorities defined as Revenue Support Grant, retained business rates baseline and a business rates top-up or tariff. The SFA is a needs based calculation to distribution national funding. The formula and data have not been updated since 2013.

