

## RESOURCES PORTFOLIO

## DEPARTMENT OF RESOURCES

## Business Unit: Information Technology Development

2006/07 Actual	2007/08 Original Estimate	2007/08 Revised Estimate	Cost Centre	2008/09 Original Estimate	2009/10 Projection	2010/11 Projection
£	£	£		£	£	£
80,256	85,220	57,980	<b>Central Services:</b>			
420,021	348,620	348,440	<b>Corporate &amp; Democratic Core</b>			
			<b>Corporate Management</b>			
			Access to Services	5,000	5,000	5,000
			Appropriation to Reserves	319,290	380,920	377,860
500,277	433,840	406,420	<b>GF Net Expenditure</b>	324,290	385,920	382,860
			<b>Subjective Analysis</b>			
420,021	348,620	348,440	Appropriation to Reserves	319,290	380,920	377,860
420,021	348,620	348,440	<b>Total Controllable Expenditure</b>	319,290	380,920	377,860
80,256	85,220	57,980	Support Services	5,000	5,000	5,000
80,256	85,220	57,980	<b>Total Additional Expenditure</b>	5,000	5,000	5,000
500,277	433,840	406,420	<b>Net Expenditure</b>	324,290	385,920	382,860

**RESOURCES PORTFOLIO**

**DEPARTMENT OF RESOURCES**

**Business Unit: Information Technology Development**

**Major Variances between 2007/08 Original Estimates and Revised Estimates**

	£
Revised Estimate 2007/08	406,420
Original Estimate 2007/08	433,840
<b>Decrease in Net Expenditure</b>	<u><u>-27,420</u></u>
<b>Explained by:-</b>	
	£'000
<b>ADDITIONAL EXPENDITURE</b>	
Reduced recharge for corporate costs from Access to Services holding a/c	-27

**RESOURCES PORTFOLIO**

**DEPARTMENT OF RESOURCES**

**Business Unit: Information Technology Development**

**Major Variances between 2007/08 and 2008/09 Original Estimates**

	£
Original Estimate 2008/09	324,290
Original Estimate 2007/08	433,840
<b>Decrease in Net Expenditure</b>	<u><u>-109,550</u></u>
<b>Explained by:-</b>	
	£'000
<b>ADDITIONAL EXPENDITURE</b>	
Reduced recharge for corporate costs from ITD holding a/c (now combined with AtS)	-80
<b>APPROPRIATION TO RESERVES</b>	
Reduced employee costs offset by increased maintenance costs within ITD holding a/c (now combined with AtS)	-30
	<u><u>-110</u></u>

**RESOURCES PORTFOLIO**

**DEPARTMENT OF RESOURCES  
RECHARGEABLE ACCOUNTS**

**Business Unit: Information Technology Development**

2007/08 Original Estimate restated	2007/08 Revised Estimate	Cost Centre	2008/09 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		<b>Support Services</b>			
1,670,720	1,745,290	Information Systems & Technology	1,960,210	0	1,960,210
225,850	156,090	Access to Services	0	0	0
66,340	65,760	GIS Mapping	68,180	0	68,180
755,960	681,750	Deferred Charges write downs	1,130,540	0	1,130,540
-127,440	-109,550	Transfer from CAA	0	216,660	-216,660
-2,591,430	-2,539,340	<b>Recharges to Services</b>	0	2,942,270	-2,942,270
0	0	<b>GF Net Expenditure</b>	3,158,930	3,158,930	0
		<b>Subjective Analysis</b>			
1,017,060	958,120	Employees	985,260		
594,680	676,100	Supplies & Services	711,000		
5,060	5,060	Transport	4,090		
1,616,800	1,639,280	<b>Total Controllable Expenditure</b>	1,700,350		
32,190	32,190	Employees	33,400		
32,390	31,900	Supplies & Services	13,520		
202,510	196,280	Support Services	210,730		
0	0	Transport	990		
7,250	7,250	Service Management	7,350		
72,980	61,450	Capital Charges	62,050		
755,960	681,750	Deferred Charges write downs	1,130,540		
1,103,280	1,010,820	<b>Total Additional Expenditure</b>	1,458,580		
2,720,080	2,650,100	<b>Total Expenditure</b>	3,158,930		
		<b>Less Income</b>			
1,210	1,210	Other Income	0		
2,591,430	2,539,340	Internal Recharges	2,942,270		
127,440	109,550	Internal Capital Charges	216,660		
0	0	<b>Net Expenditure</b>	0		

**RESOURCES PORTFOLIO**  
**DEPARTMENT OF RESOURCES**  
**Business Unit: Information Technology Development**

**Major Variances between 2006/07 Original Estimates and Revised Estimates**

	£	
Revised Estimate 2007/08	2,539,340	
Original Estimate 2007/08	2,591,430	
<b>Decrease in Net Expenditure</b>	<b><u>-52,090</u></b>	
<b>Explained by:-</b>	<b>£'000</b>	<b>£'000</b>
<b><u>CONTROLLABLE EXPENDITURE</u></b>		
Increase in Employees		
IS&T/AtS posts - posts removed (funded from ITD development reserve - shown in AtS C)	-71	
Non qualification training (funded from BU reserve - shown in MFI GF)	10	
Other employee costs	2	
Increase in Supplies & Services		
Application software support	-16	
Terminals communications	5	
Planning system (funded from Planning Delivery Grant - shown in Planning)	16	
Revenue maintenance costs (funded from ITD development reserve - shown in AtS GF)	41	
Disaster recovery (funded from BU reserve - shown in MFI GF)	35	22
<b><u>ADDITIONAL EXPENDITURE</u></b>		
Decrease in support services / service management	-7	
Decrease in capital charges	-11	
Decrease in deferred charge write downs	-74	-92
<b><u>INTERNAL INCOME</u></b>		
Transfer from Capital Adjustment Account (CAA)		18
		<b><u>-52</u></b>

**RESOURCES PORTFOLIO**  
**DEPARTMENT OF RESOURCES**  
**RECHARGEABLE ACCOUNTS**  
**Business Unit: Information Technology Development**

**Major Variances between 2007/08 and 2008/09 Original Estimates**

	£	
Original Estimate 2008/09	2,942,270	
Original Estimate 2007/08	2,591,430	
<b>Increase in Net Expenditure</b>	<b><u>350,840</u></b>	
<b>Explained by:-</b>	<b>£'000</b>	<b>£'000</b>
<b><u>CONTROLLABLE EXPENDITURE</u></b>		
Increase in Employees		
Annual pay award 2.5% / NI difference	17	
Increments	8	
ITD/AtS Posts - reduced as Change Manager post removed and Business Process	-57	
Improvement Officer moved to DCPI (funded from ITD development reserve - shown in AtS GF)		
Increase in Supplies & Services		
Application software support	47	
Terminals hardware maintenance	-5	
Terminals communications	15	
Planning system (funded from Planning Delivery Grant - shown in Planning)	17	
Revenue maintenance costs (funded from ITD development reserve - shown in AtS GF)	42	84
<b><u>EXTERNAL INCOME</u></b>		
Decrease in external income		1
<b><u>ADDITIONAL EXPENDITURE</u></b>		
Decrease in support services / service management	-8	
Decrease in capital charges	-11	
Increase in deferred charge write downs	374	355
<b><u>INTERNAL INCOME</u></b>		
Transfer from Capital Adjustment Account (CAA)		-89
		<b><u>351</u></b>

## RESERVE REVIEW FORM

RESERVE NAME: ITD Development Reserve CODE: E27 9R38

RESERVE TYPE: Earmarked

(eg Business Unit/DSO/Earmarked/AMRA)

ESTIMATED BALANCE 31/3/08: £1,469,620.94

## PURPOSE OF RESERVE:

IT Development Reserve - To hold approved money to cover spending on the Council's computer systems and software contained in the Corporate ICT Strategy approved by Cabinet, and for the development and implementation of the Council's Access to Services and E-Government strategies.

## HOW/WHEN RESERVE CAN BE USED:

ITD Development Reserve - The reserve is used at the year end to fund expenditure on the Council's computer hardware and software and on Access to Services/e-Government.

## PROCEDURE FOR RESERVE'S MANAGEMENT &amp; CONTROL:

An annual contribution from the General Fund is made to top up the ITD Development Reserve. Expenditure is coded to the Computer Account throughout the year. At year end this is analysed by HOITD, in consultation with Accountancy, and a calculation is made of the the expenditure that can be met from the reserve each year and ensures that the correct accounting treatment is reflected in the final accounts.  
An ongoing list of commitments from this reserve is kept by HOITD and DR Business Support.

## REVIEW PROCEDURE/TIMING:

Annually by relevant departmental officer at Final Accounts  
Annually by Accountancy Manager at Final Accounts  
Annually at Estimates time by Head of Financial Management (Revenue Reserves)  
or Accountancy Manager ( AMRA )  
Other information:( if any)

## ESTIMATED MOVEMENT IN EARMARKED RESERVE

	£
<b>Balance as at 01/04/07</b>	<b>1,732,427</b>
2007/2008	
Annual appropriation to Computer Reserve	269,950
Annual appropriation to AtS Reserve (net of transfer to CSU budget)	365,500
Funding of IS&T and AtS Posts	-246,496
Funding of revenue maintenance costs	-40,510
Funding of HR/Payroll Project (costs within Accountancy)	-5,050
Forecast Development spending	-606,200
<b>Estimated balance as at 31/03/08</b>	<b>1,469,621</b>
2008/2009	
Annual appropriation to Computer Reserve	269,950
Annual appropriation to AtS Reserve (net of transfer to CSU budget)	365,500
Funding of IS&T and AtS Posts	-264,641
Funding of revenue maintenance costs	-41,524
Forecast Development Spending	-988,280
<b>Estimated balance as at 31/03/09</b>	<b>810,626</b>
2009/2010	
Annual appropriation to Computer Reserve	269,950
Annual appropriation to AtS Reserve (net of transfer to CSU budget)	392,500
Funding of IS&T and AtS Posts	-238,965
Funding of revenue maintenance costs	-42,560
Forecast Development Spending	-690,000
<b>Estimated balance as at 31/03/10</b>	<b>501,551</b>
2010/2011	
Annual appropriation to Computer Reserve	269,950
Annual appropriation to AtS Reserve (net of transfer to CSU budget)	392,500
Funding of IS&T and AtS Posts	-240,962
Funding of revenue maintenance costs	-43,624
Forecast Development Spending	-690,000
<b>Estimated balance as at 31/03/11</b>	<b>189,415</b>