

Expenditure Category	2014-2015 T18 Actual Expenditure	2015-2016 T18 Actual Expenditure	Future financial years predicted expenditure (2016/2017 onwards)	Total Predicted Expenditure for the T18 Programme	Comparison to the Total T18 Budget (One-off Investment costs)	Notes
	(A)	(B)	(C)	(Columns A to C)		
	(£)	(£)	(£)	(£)	(£)	
Revenue Expenditure						
ICT technology, implementation, workstream development and project management	298,586	336,466	21,000	656,052	615,750	Note 1
ICT workstation costs and infrastructure	111,373	35,255	-	146,628	155,000	Note 2
Training and Accommodation	36,055	32,896	-	68,951	97,000	Note 3
Implementation and design of the future operating model	143,875	750	-	144,625	175,000	Note 4
Redundancy and Pension Strain costs	1,311,698	77,856	89,400	1,478,954	1,520,000	Note 5
Contingency	0	95,000	80,000	175,000	175,000	Note 6
Capital Expenditure						
ICT Software	92,250	31,750	-	124,000	92,250	Note 7
TOTAL	1,993,837	609,973	190,400	2,794,210	2,830,000	

Summary - Apart from a small amount of costs which will be paid out in future financial years, the majority of the T18 expenditure (one-off investment costs) has happened by the end of the financial year 2015-16. The table above shows that the predicted final spend (£2.794 million) is £36,000 less than the budget of £2.83 million.

Note 1 - ICT technology, implementation, workstream development and project management costs – These are the contract payments to the IT supplier for delivering the IT system and project management costs. These are predicted to be slightly over budget by £40,000 (6.5%*), mainly due to project management costs.

Note 2 - ICT workstation costs and infrastructure – This is predicted to be slightly underspent by £8,000 as the majority of workstations and infrastructure have now been purchased.

Note 3 – Training and Accommodation – The original budget was set based on the training of all staff being provided by an external supplier. By looking at the systems that needed training on, an early decision was made to carry out more of the training in-house using a 'train the trainer' type approach rather than train all staff. The budget is forecast to be underspent by £28,000.

Note 4 - Implementation and design of the future operating model – The work with IESE has now been completed. This budget is expected to be underspent by £30,000.

Note 5 – Redundancy and Pension Strain costs – This was the area of the budget which was the most difficult to predict. However all phases within the Transformation Programme have now gone live so the Council now has certainty of these costs.

Note 6 – Contingency – The contingency budget is predicted to be fully utilised on transition costs of the Transformation Programme and redundancy and pension strain costs.

Note 7 – ICT Software – This is the software element of the contract payments to the IT supplier. This is treated as capital expenditure.