

Expenditure Category	2014-2015 T18 Actual Expenditure	2015-2016 T18 Actual Expenditure	Future financial years predicted expenditure (mainly Pension strain payments)	Total (Columns A to C) (£)	Comparison to the total T18 Budget (One-off Investment costs) (£)	Notes
	(A) (£)	(B) (£)	(C) (£)			
Revenue Expenditure						
ICT technology, implementation and workstream development	298,585	336,466	21,000	656,051	615,750	Note 1
ICT workstation costs and infrastructure	185,960	74,811	-	260,771	276,000	Note 2
Training and Accommodation	93,961	64,556	-	158,517	128,000	Note 3
Implementation and design of the future operating model	186,794	750	-	187,544	175,000	Note 4
Redundancy and Pension Strain costs	1,481,957	188,166	908,000	2,578,123	2,702,000	Note 5
Contingency	0	105,000	16,000	121,000	175,000	Note 6
Capital Expenditure						
Accommodation	338,310	161,658	-	499,968	450,000	Note 7
ICT Software	92,250	31,750	-	124,000	92,250	Note 8
TOTAL	2,677,817	963,157	945,000	4,585,974	4,614,000	

Summary - Apart from the pension strain 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 (£4.586 million) is £28,000 less than the budget of £4.614 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 under budget by £15,000 as the majority of workstations and infrastructure have now been purchased.

Note 3 – Training and Accommodation – This budget is forecast to be overspent by £30,000.

Note 4 - Implementation and design of the future operating model – The work with IESE has now been completed. This budget is predicted to be overspent by £12,500.

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

Note 6 – Contingency – Part of the contingency budget was utilised on staff transition costs of the Transformation Programme.

Note 7 – Accommodation (Follaton) – The accommodation budget is overspent by £50,000 (11%).

Note 8 – ICT Software – This is the software element of the contract payments to the IT supplier. This is treated as capital expenditure.