

EAST RENFREWSHIRE COUNCILCABINET12 March 2020Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2019/20**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2019/20. The report provides details of expected year end variances for each department at period 9 and is based on the financial position as at 31 December 2019.

**RECOMMENDATION**

2. It is recommended that:
  - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 and note the reported probable out-turn position.
  - management action is taken to remedy any forecast overspends.
  - all departments continue to closely monitor their probable outturn position and consolidate and maximise underspends wherever possible.

**BUDGET MONITORING STATEMENTS**

3. The attached budget monitoring statements provide information in respect of:-
  - Detailed variance analysis between budgeted and out-turn expenditure
  - Service virement and operational budget adjustments

**BACKGROUND**

4. This report shows the out-turn position as at period 9 against the Council's approved revenue budget for 2019/20, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions

The revenue budget for 2019/20 approved by the Council has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 30 January 2020 report to Council	245,191
Addition/ Adjustment to Grant Funding	4
Total Net Expenditure to be Monitored	<u>245,195</u>

## BUDGET PERFORMANCE

5. As at 31 December 2019 the estimated year end position shows a net favourable variance on net expenditure of £1,511k based on current information. For General Fund services the projected underspend is £1,618k. Council Tax collection position is in line with budget at this time.

The table below provides a comparison of each department's estimated projected revenue outturn variance.

Department	Forecast Outturn £'000			
	P3	P5	P7	P9
Education	99	146	806	1,012
Contribution (to) IJB	0	0	0	0
Environment (Incl. O/Housing)	0	92	0	0
Environment – Support	40	57	38	50
Corporate & Community – Comm. Res	126	165	247	132
Corporate & Community - Support	40	(64)	20	42
Chief Executive's Office	12	13	(25)	(24)
Chief Executive's Office – Support	14	51	119	76
Other Expenditure & Income	892	255	290	203
Joint Boards	36	43	43	43
Corporate Contingency	84	84	84	84
HSCP	0	0	0	0
Housing Revenue Account	0	(60)	(106)	(107)
<b>Total £ Variance</b>	<b>1,343</b>	<b>782</b>	<b>1,516</b>	<b>1,511</b>
Total Budgeted Expenditure	242,146	245,569	245,191	245,195
<b>% Variance</b>	<b>0.6%</b>	<b>0.3%</b>	<b>0.6%</b>	<b>0.6%</b>

Notable variances are as follows:-

### i) Education

The current year end forecast indicates an underspend of £1,012k, due mainly to underspends within Teachers staff costs and Non Domestic Rates and partially offset by overspends within School Transport costs, Payments to Other agencies (ASN) and net under recoveries of income from Other agencies (Pupil support).

The main movement from the last reported Period 7 outturn is due to over recoveries of income in relation to wraparound services.

**ii) Environment (incl. O/Housing)**

The current year end forecast indicates that expenditure will be in line with budget. The main movements from the last reported Period 7 outturn are due to necessary improvement works and additional site management fees at the Greenhags waste station and overspends within waste disposal costs that are partially offset by a reduction in expected costs within the replacement / maintenance cemeteries programme and income over recovery within internal grounds maintenance charges.

**iii) Corporate & Community – Community Resources**

The projected underspend of £132k is primarily due to payroll savings arising from restructuring and delays in filling vacant posts coupled with reduced expenditure within Council Tax Reduction.

The movement from that reported in Period 7 is due to the commencement of the funded development of the Edge facility in Newton Mearns as agreed by Cabinet on 30<sup>th</sup> January.

**iv) Corporate & Community - Support**

The anticipated underspend of £42k is mainly due to a combination of underspends within payroll costs due to managed vacancies and reduced expenditure within supplies and services which are in part offset by overspends within I.T. contracted expenditure.

**v) Chief Executive's Office – Support**

The current year end forecast indicates an underspend of £76k, due mainly to underspends in staffing costs across the services and additional income recoveries. The movement from the last reported Period 7 outturn is mainly due to a revised position in income recoveries and Modernisation funding.

**vi) Other Expenditure**

The underspend of £203k is mainly due to additional resource held and also reflects the contingent nature of the Council's change programme and the sufficiency to meet operational events and demands that may arise during the year but have not as yet materialised or been confirmed. The movement from that reported in Period 7 is due to additional service redesign / restructure costs that are now underway.

**vii) Contribution to Integration Joint Board (IJB)/Health & Social Care Partnership (HSCP)**

The Per 09 budgetary control statements for HSCP reflect the newly adopted service structure following the completion of the Fit for the Future Phase 1 service redesign, as agreed by the IJB board.

The ongoing review of current care package commitments and an increase in the cost of current care packages, indicates an overspend of £680k by the year end which will be met from the IJB reserves.

**CONCLUSIONS**

6 The Council’s projected General Revenue Fund out-turn position is reported as an operational underspend of £1,618k. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

**RECOMMENDATIONS**

7 It is recommended that:

- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 and note the reported probable out-turn position.
- management action is taken to remedy any forecast overspends.
- all departments continue to closely monitor their probable outturn position and consolidate and maximise underspends wherever possible.

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Report date		19 <sup>th</sup> February 2020

**BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements.

**BUDGET MONITORING REPORTS**  
**PERIOD 09**  
**As at 31 DECEMBER 2019**

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	PAGE
<b>DEPARTMENTAL STATEMENTS</b>	
EDUCATION	3
CONTRIBUTION TO INTEGRATION JOINT BOARD	4
ENVIRONMENT – NON SUPPORT	5
ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES	6
CORPORATE & COMMUNITY – COMMUNITY RESOURCES	7
CORPORATE & COMMUNITY – SUPPORT	8
CHIEF EXECUTIVES OFFICE	9
CHIEF EXECUTIVES OFFICE – SUPPORT	10
OTHER EXPENDITURE & INCOME	11
HEALTH & SOCIAL CARE PARTNERSHIP	12
HOUSING REVENUE ACCOUNT	13
<b>DEPARTMENTAL COMPARISON BUDGET v ACTUAL</b>	
SUMMARY	14- 15
EDUCATION	16
CONTRIBUTION TO INTEGRATION JOINT BOARD	17
ENVIRONMENT	18
ENVIRONMENT – SUPPORT	19
CHIEF EXECUTIVE'S OFFICE	20
CHIEF EXECUTIVE'S OFFICE – SUPPORT	21
CORPORATE & COMMUNITY – COMMUNITY RESOURCES	22
CORPORATE & COMMUNITY – SUPPORT	23
OTHER EXPENDITURE & INCOME	24
JOINT BOARDS	25
CONTINGENCY – WELFARE	26
HEALTH & SOCIAL CARE PARTNERSHIP	27- 28
HOUSING REVENUE ACCOUNT	29

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**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - £1,012,400 UNDERSPEND**

**Pre Five (£202,700 underspend)**

An underspend is projected in relation to Non Domestic Rates (NDR) as a result of successful prior year revaluation appeals (£6k), the provision of meals (£10k) and wraparound income (£225k). This is partially offset by expenditure on redundancy costs associated with contractual changes to former casual wraparound staff (£40k).

**Primary Education (£272,900 underspend)**

An underspend is projected in relation to teachers staffing, mainly due to the current impact on teaching staff requirements due to housing developments across the authority which to date is less than anticipated (£172k). Underspends also forecast in relation to successful prior year NDR revaluation appeals and a lower than budgeted valuation of the new Maidenhill Primary School (£238k). This is partially offset by an overspend in utilities costs (£34k), expenditure on redundancy costs associated with the delivery of approved savings (£47k) and an under-recovery of income rechargeable to other local authorities for the provision of pupil support staff (£58k).

**Secondary Education (£602,200 underspend)**

An underspend is projected in relation to teachers staffing as noted above within Primary Education (£195k). Underspends are also forecast in relation to successful prior year NDR revaluation appeals (£319k), utilities (£18k), janitorial and property costs (£21k) and the school meals service based on current experience (£128k). This underspend is partially offset by a projected overspend on redundancy costs associated with the delivery of approved savings (£8k) and an under-recovery of income rechargeable to other local authorities for the provision of pupil support staff (£75k).

**Schools Other (£16,200 underspend)**

An underspend projected in relation to expenditure on the provision of free milk in early years centres (£14k) and in relation to pension costs for former employees (£22k). This is partially offset by an overspend in relation to staffing costs including detriment costs associated with approved savings (£7k) and also ParentPay transaction costs due to the increasing number of online payments made (£13k)

**Special Education (£88,600 overspend)**

An overspend is projected in relation to supplies and service (£8k), payments to other agencies and bodies for pupils attending establishments outwith the authority (£111k) and the school meals service (£25k). This is partially offset by underspends in relation to utilities (£32k) and hospital tuition (£27k)

**Psychological Services (£49,700 underspend)**

An underspend is projected in staffing in relation to higher than budgeted turnover and the early realisation of future savings (£50k).

**Transport (£93,200 overspend)**

An overspend is projected in relation to school transport contracts based on the information available from SPT for Quarter 2 (£51k). This includes contract costs for transport for the new Maidenhill Primary school. An overspend is also forecast in relation to vehicle hires based on known commitments to date (£42k)

**Administration Services (£51,000 underspend)**

Underspends are projected in relation to staffing costs (£64k) and miscellaneous supplies and services (£15k). This is partially offset by redundancy costs associated with the delivery of approved savings (£35k).

**Facilities Management (£40,800 underspend)**

An underspend is projected in staffing in relation to higher than budgeted turnover and the early realisation of future savings (£104k). An underspend is also projected in relation to the cost of food due to an anticipated decrease in provision (£40k). This is partially offset by an overspend on equipment costs (£40k) and an under-recovery of internal recharge income for both school meals (£47k) and recharges to other departments (£14k).

**Culture and Leisure Services (£41,300 overspend)**

An overspend is projected in relation to utilities costs, including water metered charges based on the current experience (£41k).

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The forecast based on the information currently available indicates an underspend of £1,012,400 which represents 0.7% of the Education department budget. This must be considered in light of Devolved School Management arrangements.

Overall the main favourable variances at Period 9 can be summarised as underspends in relation to teachers' staff costs (£431k), local government staff costs (£149k) and NDR (£565k) plus over-recoveries of income in relation to wraparound (£225k) and the sale of school meals (£74k). This position is partially offset by redundancy costs associated with the delivery of approved savings and contractual changes for former wraparound staff (£132k), school transport contracts (£51k), payments to other agencies and bodies for pupils with additional support needs attending establishments' outwith the authority (£111k) and an anticipated under-recovery of income in relation to the recharge of pupil support staff to other local authorities (£133k)

**70**

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 – Nil Variance.**

**Contribution to Integration Joint Board (IJB) ( Nil variance )**

The projected outturn position reflects agreed additional funding within the contribution to the Integration Joint Board.

**Summary:**

The projected outturn position, is that the contribution to IJB is in line with agreed funding.

## ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - BREAK-EVEN**Directorate & Management (£12,700 Overspend)**

A small overspend in payroll costs is projected (£15k).

**Non-Operational Properties (£80,000 Underspend)**

Property costs on these properties are projected to underspend (£70k). Spend on street nameplates is also projected to underspend (£10k).

**Planning and Building Control (£184,200 Underspend)**

Payroll costs are projected to underspend (£26k). Expenditure on Consultants is expected to overspend (£33k) as specialist advice is required. This is more than offset by a projected over-recovery in planning fee and building warrant income (£190k).

**Economic Development (£6,800 Underspend)**

Projected costs as a result of the Council operating Greenlaw Business Centre (£175k) will be met by managed underspends within payroll costs (£100k) and supplies and services (75k). An overspend in relation to the Barrhead Foundry Business Zone (£20k) is also projected, which is offset by a projected underspend in relation to the Family Firm budget (£30k).

**Roads (£178,100 Overspend)**

Payroll costs are projected to overspend (£360k) due to service redesign savings having not yet materialised and associated redundancy costs. Grant income is expected to partially offset this (£85k). An overspend in costs associated with the removal and disposal of coal tar is projected (£90k). External contractor costs associated with ground & verge maintenance are projected to overspend (£85k). These are partially offset by a planned reduction in the revenue works programme (£300k).

**Neighbourhood Services (£124,200 Underspend)**

Following the establishment of a multi-skilled workforce, payroll costs are projected to underspend (£125k)

**Parks (£95,300 Underspend)**

Projected overspend in relation to the inspection and maintenance of dangerous headstones at Cathcart Cemetery (£80k) following a change in regulations. Property rental income is expected to over-recover (£80k) to offset this. Income from both the sale of plant and equipment (£20k) and in relation to internal grounds maintenance charges (£80k) are expected to over-recover.

**Cleansing (£100,600 Underspend)**

Staff costs are projected to underspend (£25k). Income from the sale of bins to new properties (£30k) is expected to over-recover. Commercial waste income is also expected to over-recover (£10k). An underspend will arise (£35k) following closure of the majority of recycling bring sites due to reduced service demand.

**Waste Management (£474,400 Overspend)**

Necessary improvements to the weighbridge at Greenhags in terms of the new Clyde Valley Waste Disposal contract are resulting in an overspend (£155k). These works will also result in additional Site Management Fees (£160k) as the site cannot be handed over to the new operator until the weighbridge works are complete. Waste disposal costs are projected to overspend (£160k) as the Council pay the 'high rate' for waste disposal until a minimum threshold tonnage is met, at which point waste disposal rates will reduce. These rates are set in accordance with the new Clyde Valley Waste Disposal contract.

**Protective Services (£42,700 Underspend)**

Payroll costs are projected to underspend (£38k). An underspend is projected in relation to Scientific Services (£15k), with an under-recovery in Pest Control income (£10k) partially offsetting this.

**Other Housing (£31,400 Underspend)**

Payroll costs are projected to overspend (£14k). Void rent loss is projected to underspend (£25k), as are various other supplies & services (£20k).

**Summary:** The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. It is expected that Environment's final outturn for 2019/20 will be in line with budget. There is pressure within the Roads service in relation to both payroll costs (£360k) and the costs associated with the treatment of hazardous coal tar (£90k) and are partially offset by grant income (85k). Within Planning, there is a need for specialist Consultant advice to be brought in (£33k), whilst Parks need to incur unbudgeted spend (£80k) in relation to unsafe headstones at Cathcart Cemetery following a change in Health & Safety regulations but there are over-recoveries of income relating to property rentals (£80k) and internal ground maintenance charges (£80k). Prior to the commencement of the Clyde Valley Waste contract, necessary improvements need to be made at the Greenhags Waste Station (£155k), with these works resulting in additional site management fees until they are complete (£160k). Despite these, there are a number of compensating under-spends across the department to allow projected spend to come in under budget. As well as income over recoveries noted above, most notably Planning & Building Warrant income (£190k), a planned reduction in the Roads revenue works programme (£300k) contributes to the overall variance. Following the establishment of a new multi-skilled Neighbourhood Services workforce, there is a projected underspend in payroll costs (£125k). Redundancy costs associated with the department's Change Programme are partially offset by a contribution from Council reserves.

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - £50,000 UNDERSPEND****Property & Technical - Operations (£13,100 Underspend)**

Payroll costs are expected to underspend (£11k).

**Property & Technical - Strategy (£27,300 Underspend)**

Payroll costs are projected to underspend (£42k). This is partially offset by overspends in purchase of equipment (£10k) and software licence costs (£5k).

**Accommodation (£9,600 Underspend)**

Metered water charges are projected to underspend (£10k).

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The reported underspend of £50,000 is mainly due to underspends within payroll and property water charges that have been partially offset by overspends within equipment purchase and software licence costs.

**CORPORATE & COMMUNITY – COMMUNITY RESOURCES**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - £131,700 Underspend**

**Community Learning & Development , Partnerships and Equalities (£27,600 Underspend)**

The underspend mainly relates to the payroll budget and is due to slippage in filling posts.

**Community Safety (break-even)**

There are no significant variances to report at this time

**Money Advice & Registrars (£26,400 Underspend)**

The underspend is largely due to payroll as a result of staff turnover and vacant hours.

**Directorate, Strategic Insight & Communities Management (£2,000 Overspend)**

There are no significant variances to report at this time.

**Members Expenses, Grants, Elections and Corporate & Democratic Core (£3,200 Overspend)**

The variance is due to some minor unbudgeted spends against the supplies budget.

**Housing Benefits & Revenues Benefits and Business Support Team (£break-even)**

There are no significant variances to report at this time.

**Council Tax/Non Domestic Rates (£82,900 Underspend)**

The variance is mainly due to an underspend on Council Tax Reduction.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £131,700 is largely due to a combination of underspends across payroll budgets due to vacancies and an underspend on the Council Tax reduction budget due to lower benefit applications.

## CORPORATE &amp; COMMUNITY – SUPPORT SERVICES

PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - £42,000 Underspend**Revenues General (£10,800 Overspend)**

The overspend relates to the payroll budget and is mainly due to the payment of agency costs.

**Policy, Data & Information, (£27,400 Underspend)**

The underspend relates to the payroll budget and is due to slippage in filling a vacant post.

**Project Management Office/ Core Corporate (£15,000 Underspend)**

The underspend mainly relates to the payroll budget and is due to slippage in filling a vacant post

**Digital Services (£48,000 Overspend)**

The overspend is due to savings applied to the ICT contracts budget but expenditure has not reduced accordingly. Some progress has been made to improve the position and close monitoring of the budget will continue.

**Customer First (£5,200 Underspend)**

The underspend is due to slippage on filling vacant posts within Customer First.

**Communications & Printing (£37,200 Underspend)**

The underspend is mainly due to a combination of staff turnover and lower printer hire charges.

**Human Resources & Payroll (£20,200 Underspend)**

This underspend is largely due to slippage on staffing and lower spending on supplies budgets within Payroll.

**Democratic Services – Support (£4,200 Overspend)**

The overspend relates to additional staffing costs associated with the running of elections.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net underspend of £42,000 is due to a combination of an overspend of £48,000 for non-achievement of ICT contract savings which are currently under review and underspends across payroll budgets due to vacancies.

**CHIEF EXECUTIVES'S – NON SUPPORT****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - £23,900 OVERSPEND**

The projected overspend of £23,900 is comprised of several variances:

Civic Licensing and the Licensing Board are projected to outturn over budget (£11k and £17.6k respectively) due to the recharge of salary costs from the Legal Services. Partly offsetting the adverse variations is notification the Council has received that the Audit Fee for 2019/20 is expected to outturn under budget (£4.7k).

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 9 of £23,900 is due to salary costs recharged from Legal Services partly offset by a lower than budgeted Audit Fee

**CHIEF EXECUTIVE'S OFFICE – SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - £76,100 UNDERSPEND**

The projected underspend of £76,100 is comprised of a number of variances:

Payroll costs are projected to underspend due to staff vacancies in Procurement (£80k net) and Internal Audit (£46k). In addition Supplies and Services in Accountancy are projected to underspend (£7k) based upon last year's outturn and current levels of expenditure to date. Chief Executive's Office Income is projected to outturn above budget due to income (£25k) carried forward from 2018/19 (see below) and recharges to the Improvement Service (£6k). Legal Income is projected to outturn above budget (£57k) due to salaries recharged to Licensing and additional fee income recoverable from other Departments. Accountancy Income is projected to outturn above budget due to additional recharges to the Loans fund (£12k) and recharges to other Departments for staff union time (£7k). Procurement Income is projected to outturn above budget due to income (£12k) from the Modernisation Fund (see below).

Partly offsetting these favourable variances are projected payroll overspends in Legal Services (£23k) due to no staff turnover. Accountancy payroll costs are projected to overspend (£6k) due largely to agency staff costs incurred as cover for long term absence. In the Chief Executive's Office payroll is projected to overspend due to no staff turnover (£17k) and other payroll costs (£25k) that will be met by income brought forward from 2018/19 (see above). Supplies & Services in Procurement are projected to overspend (£92k) as the result of the costs of a service review and the cost of a seconded officer from Scotland Excel, both of which are met from the Modernisation Fund and underspends arising from staff vacancies in Procurement (see above). Supplies & Services in Legal are projected to overspend (£13k) as the result of additional legal costs most of which are rechargeable to other Departments (see above).

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 9 of £76,100 is due to staff vacancies in Procurement and Internal Audit and savings in Accountancy in Supplies and Services. There is also additional Income in Chief Executive's Office, Legal Services, Accountancy and Procurement. Largely offsetting these favourable variances are overspends in Legal Services and Chief Executive's Office due to no staff turnover. Accountancy payroll costs are projected to overspend due to agency staff costs and in Procurement and Legal Services Supplies and Services are projected to overspend.



## OTHER EXPENDITURE &amp; INCOME

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - £203,000 UNDERSPEND**

**Restructuring Costs (£286,200 Overspend)**

Overspends within service restructure commitment costs (change programme) and associated redeployment costs.

**Unallocated Overheads (£350,100 overspend)**

Overspend within Pension costs reflecting known commitments at this time including non-recurring elements arising from service redesign.

**Loan Debt ( Nil )**

It is expected that Loan debt expenditure will be in line with budget at the end of the financial year.

**Other Services (£839,300 Underspend)**

Lower than anticipated expenditure arising from contingent operations / costs that have not as yet materialised or been confirmed. Additional resource of £586,000 is reflected in the above underspend as a result of budget re-alignments and final funding settlements arising from teacher pay awards and additional superannuation costs.

**Summary:**

Month 9 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of a £203,000 underspend will continue to be monitored and adjusted as required in conjunction with implementation of Council's service redesigns and arising contingent events / operations and it is expected to reduce before the year end.

**Children & Families & Public Protection (£526,000 Underspend)**

The projected underspend continues in relation to staff turnover and third party purchased care. This includes a reduction in residential care payments resulting from early intervention support work, Kinship payments following the introduction of financial assessments, and a reduction in fostering numbers. The projected outturn allows for further placement activity throughout the remainder of the financial year.

**Adult – Intensive (£479,000 Overspend)**

The projected overspend mainly relates to additional costs for care at home of £611k from both our in-house and purchased services. An overspend of £16k is also reported in relation to Telecare service staff costs with turnover not being met. These overspends are partially offset by a day centre underspend of £78k due to staff vacancies and a projected underspend of £70k for Bonnyton House based on current cost projections.

**Adult – Localities Services (£897,000 Overspend)**

The main variances within our adult community services across both Eastwood and Barrhead localities are:

1. Older People – the projected overspend of £303k continues due to our service agreements for direct payments and residential and nursing care cost commitments. Winter pressures in nursing and residential care homes have been allowed for.
2. Physical & Sensory Disability – the projected overspend of £278k reflects the current cost of care package commitments including additional costs associated with complex high value care packages in order to meet individual clients assessed care needs. A reduction of £124k in the projected overspend from that last reported, reflects revised care package and direct payment commitments to the year end.
3. Learning Disability – the projected overspend of £316k mainly relates to our current care package commitments including the additional cost of transition cases and related staff costs as turnover is not being achieved. This is partially offset by an underspend in the Learning Disability day centres from staff vacancies and general supplies

**Recovery Services – Mental Health & Addictions (£42,000 Underspend)**

A projected underspend of £31k in Mental Health reflects the current care commitment costs and turnover from part year vacancies. An underspend of £11k is reported in relation to Addictions services with an underspend in care packages of £40k offset in part by an overspend on Medical Officer fees and staff costs as turnover is not being achieved.

**Finance & Resources (£128,000 Underspend)**

The projected underspend is primarily within property costs from a rates revaluation with further underspends relating to rent, energy and cleaning budgets across Eastwood and Barrhead Health and Care Centres.

**Contribution from IJB (£680,000 Over recovery)**

This is the contribution from the IJB reserves to meet the projected operational overspend in the current financial year.

**Summary:**

The projected outturn position, which highlights a potential overspend of £680,000, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year. This is a decrease of £24,000 since last reported mainly as a result of revisions to individual care packages and commitments to the year end.

The need to draw on reserves will be determined by the operational spend and the part year impact of achieving savings required from care package reviews

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2019 - £107,200 OVERSPEND**

### **Housing Revenue Account (£65,700 Overspend)**

There are a number of under and overspends forecasted within the Housing Revenue Account contributing to the £66k overspend. The main underspends are in relation to payroll (£12k), property costs (£15k) and lower than anticipated loan charges (£118k). There are overspends within supplies and services (£9k) and void rent loss (£160k). An under-recovery of rental income is also forecast, however this is partially offset by an over-recovery of income on other service charges, resulting in a net under-recovery of income (£42k).

### **Housing Maintenance Team (41,500 Overspend)**

A projected underspend in payroll costs (£373k) due to a high level of vacancies is offset by corresponding forecasted overspends in agency staff (£173k) and subcontractor payments and materials (£340k). There is also a forecasted underspend within premises related costs (£9k). Income is expected to be over-recovered (£90k) which is the result of an exercise that was recently undertaken that identified a number of jobs that should have been capitalised. In addition the HMT will receive additional income from works carried out on temporary accommodation.

### **Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. It is expected that action will be taken to bring the Housing Revenue Account in line with budget at the year end. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. The variances will be reviewed during the course of the year and where required mitigating actions will be taken by management.

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Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	146,928,700		146,928,700	91,220,819	89,764,198	1,456,621	1,012,400
Contribution to Integration Joint Board	49,839,200	0	49,839,200	35,404,170	35,242,457	161,713	0
Environment	30,380,600	0	30,380,600	17,758,283	14,832,968	2,925,315	0
Environment - Support	0		0	1,705,233	2,153,792	(448,559)	50,000
Chief Executives Office	15,500	4,000	19,500	8,092	(52,816)	60,908	(23,900)
Chief Executives Office - Support	0		0	2,252,788	2,173,863	78,925	76,100
Corp & Comm - Community Resources	12,973,700	0	12,973,700	5,153,181	4,585,399	567,782	131,700
Corp & Comm - Support	0	0	0	8,888,728	9,173,761	(285,033)	42,000
Other Expenditure & Income	2,342,500		2,342,500	771,753	1,160,542	(388,789)	203,000
Joint Boards	2,299,500	0	2,299,500	1,808,500	1,814,732	(6,232)	43,000
Contingency - Welfare	83,900	0	83,900	0	0	0	83,900
Health & Social Care Partnership	327,800	0	327,800	(420,747)	(441,781)	21,034	0
Housing Revenue Account	0	0	0	(4,530,846)	(4,302,105)	(228,741)	(107,200)
<b>TOTAL</b>	<b>245,191,400</b>	<b>4,000</b>	<b>245,195,400</b>	<b>160,019,954</b>	<b>156,105,010</b>	<b>3,914,944</b>	<b>1,511,000</b>

Summary of Operational Adjustments.

LA licensing funding

4,000

4,000

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	145,020,100	1,329,200	146,349,300	113,605,438	113,372,676	232,762	570,300
Property Costs	16,738,000	212,400	16,950,400	12,421,892	10,731,159	1,690,733	415,000
Transport Costs	5,490,300	2,300	5,492,600	4,120,165	3,962,762	157,403	(92,300)
Supplies & Services	53,624,200	(127,100)	53,497,100	36,145,085	33,421,853	2,723,232	(2,528,100)
Contributions	0		0	0	0	0	43,000
Third Party Payments	49,283,500	(321,600)	48,961,900	33,309,947	33,361,722	(51,775)	(1,651,900)
Transfer Payments	23,110,200		23,110,200	14,433,179	13,031,367	1,401,812	2,539,800
Support Services	14,873,700	55,300	14,929,000	56,784	11,120	45,664	(4,000)
Other Expenditure	0		0	0	0	0	180,100
Depcn And Impairment Losses	15,165,300		15,165,300	0	0	0	0
Financing Costs	4,588,700		4,588,700	0	0	0	118,700
<b>TOTAL EXPENDITURE</b>	<b>327,894,000</b>	<b>1,150,500</b>	<b>329,044,500</b>	<b>214,092,490</b>	<b>207,892,659</b>	<b>6,199,831</b>	<b>(409,400)</b>
Income	(82,702,600)	(1,146,500)	(83,849,100)	(54,072,536)	(51,787,649)	(2,284,887)	1,920,400
<b>TOTAL</b>	<b>245,191,400</b>	<b>4,000</b>	<b>245,195,400</b>	<b>160,019,954</b>	<b>156,105,010</b>	<b>3,914,944</b>	<b>1,511,000</b>

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	101,036,400	(43,500)	100,992,900	72,582,230	72,773,126	(190,896)	509,400
	Property Costs	11,643,100	212,400	11,855,500	8,728,300	7,852,572	875,728	507,600
	Transport Costs	1,829,900	2,300	1,832,200	1,371,443	1,354,082	17,361	(86,000)
	Supplies & Services	30,053,600	276,200	30,329,800	18,007,476	17,128,508	878,968	(26,000)
	Third Party Payments	7,632,300	2,100	7,634,400	5,457,061	5,609,880	(152,819)	(366,100)
	Transfer Payments	848,900		848,900	678,031	882,666	(204,635)	(353,400)
	Support Services	5,150,600		5,150,600	0	0	0	0
	Depcn And Impairment Losses	10,470,300		10,470,300	0	0	0	0
Total Expenditure		168,665,100	449,500	169,114,600	106,824,541	105,600,834	1,223,707	185,500
	Income	(21,736,400)	(449,500)	(22,185,900)	(15,603,722)	(15,836,636)	232,914	826,900
Education	TOTAL	146,928,700	0	146,928,700	91,220,819	89,764,198	1,456,621	1,012,400

Summary of Operational Adjustments:

Devolved School Management

There have been operational adjustments between subjective headings in this reporting period in accordance with approved DSM scheme.

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,172,000	3,900	9,175,900	2,881,464	2,445,801	435,663	202,700
	Primary Education	46,935,100	97,300	47,032,400	32,456,552	32,237,836	218,716	272,900
	Secondary Education	60,572,500	(166,100)	60,406,400	41,479,479	41,142,664	336,815	602,200
	Schools Other	3,597,200	5,700	3,602,900	1,969,536	1,786,395	183,141	16,200
	Special Education	6,948,800	59,200	7,008,000	4,459,267	4,299,588	159,679	(88,600)
	Psychological Service	895,400		895,400	668,061	615,291	52,770	49,700
	Transport (excl Spec Educ)	962,900		962,900	721,168	740,585	(19,417)	(93,200)
	Bursaries / Emas	0		0	0	79,620	(79,620)	0
	Provision for Clothing	227,700		227,700	212,700	194,000	18,700	0
	Administration & Support	9,273,300		9,273,300	2,493,088	2,333,501	159,587	51,000
	School Crossing Patrollers	0		0	(29,882)	(105,472)	75,590	0
	Catering	0		0	(363,759)	(316,483)	(47,276)	56,500
	Cleaning	0		0	(238,153)	124,528	(362,681)	(15,700)
	Culture & Leisure Services	8,343,800		8,343,800	4,511,298	4,186,344	324,954	(41,300)
Education	TOTAL	146,928,700	0	146,928,700	91,220,819	89,764,198	1,456,621	1,012,400

Summary of Operational Adjustments:

Devolved School Management

There have been operational adjustments between objective headings in this reporting period in accordance with approved DSM scheme.

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0

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	49,839,200	0	49,839,200	35,404,170	35,242,457	161,713	0
Contribution to Integration Joint Board	TOTAL	49,839,200	0	49,839,200	35,404,170	35,242,457	161,713	0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	49,839,200	0	49,839,200	35,404,170	35,242,457	161,713	0
Contribution to Integration Joint Board	TOTAL	49,839,200	0	49,839,200	35,404,170	35,242,457	161,713	0



Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,050,400		14,050,400	9,858,956	10,232,708	(373,752)	(589,800)
	Property Costs	2,556,400		2,556,400	1,380,893	1,073,526	307,367	(222,700)
	Transport Costs	3,220,900		3,220,900	2,415,687	2,307,700	107,987	16,800
	Supplies & Services	15,586,800		15,586,800	11,457,384	8,391,468	3,065,916	(1,412,000)
	Third Party Payments	906,100		906,100	254,209	336,591	(82,382)	(1,000)
	Transfer Payments	807,800		807,800	497,306	582,881	(85,575)	(75,500)
	Support Services	2,848,400		2,848,400	55,956	0	55,956	0
	Depcn And Impairment Losses	3,694,100		3,694,100	0	0	0	0
Total Expenditure		43,670,900		43,670,900	25,920,391	22,924,874	2,995,517	(2,284,200)
	Income	(13,290,300)		(13,290,300)	(8,162,108)	(8,091,906)	(70,202)	2,284,200
Environment	TOTAL	30,380,600	0	30,380,600	17,758,283	14,832,968	2,925,315	0
Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,579,400		1,579,400	578,754	592,341	(13,587)	6,000
	Environment Accommodation	0		0	607,415	506,952	100,463	0
	Planning & Development	908,300		908,300	456,069	304,567	151,502	159,500
	Economic Development Summary	1,168,700		1,168,700	360,954	639,051	(278,097)	6,800
	Roads - Council	12,568,400		12,568,400	7,496,524	6,344,023	1,152,501	(178,100)
	Roads Contracting Unit	0		0	(49,581)	87,684	(137,265)	0
	Environment - Trunk Roads	0		0	0	0	0	0
	Parks	21,300		21,300	(456,746)	(923,981)	467,235	95,300
	Cleansing & Recycling	1,825,800		1,825,800	555,666	365,905	189,761	100,600
	Waste Management	3,599,600		3,599,600	2,491,764	2,237,339	254,425	(474,400)
	Protective Services	1,172,800		1,172,800	670,843	532,050	138,793	42,700
	Transport	0		0	(174,498)	(63,107)	(111,391)	0
	Neighbourhood Services Mgmt	4,489,200		4,489,200	3,320,739	3,070,373	250,366	124,200
	Env Strat/ Op Management	250,000		250,000	174,599	246,696	(72,097)	(18,700)
	Non Operational Properties	329,700		329,700	182,356	31,743	150,613	80,000
	Other Housing	1,974,000		1,974,000	1,204,953	583,256	621,697	31,400
	Strategy - Bi Team	493,400		493,400	338,472	278,076	60,396	24,700
Environment	TOTAL	30,380,600	0	30,380,600	17,758,283	14,832,968	2,925,315	0

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,893,900		1,893,900	1,322,715	1,236,009	86,706	54,200
	Property Costs	1,030,500		1,030,500	835,983	682,523	153,460	9,600
	Transport Costs	14,700		14,700	11,019	8,233	2,786	0
	Supplies & Services	323,700		323,700	161,763	222,214	(60,451)	(159,300)
	Support Services	1,100		1,100	828	0	828	0
	Depcn And Impairment Losses	99,100		99,100	0	0	0	0
<b>Total Expenditure</b>		<b>3,363,000</b>		<b>3,363,000</b>	<b>2,332,308</b>	<b>2,148,979</b>	<b>183,329</b>	<b>(95,500)</b>
	Income	(1,030,000)		(1,030,000)	(627,075)	4,813	(631,888)	145,500
Environment - Support	<b>TOTAL</b>	<b>2,333,000</b>	<b>0</b>	<b>2,333,000</b>	<b>1,705,233</b>	<b>2,153,792</b>	<b>(448,559)</b>	<b>50,000</b>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	291,400		291,400	258,123	805,591	(547,468)	13,100
	Accommodation	1,180,300		1,180,300	843,708	687,416	156,292	9,600
	Property & Technical - Strategy	861,300		861,300	603,402	660,785	(57,383)	27,300
Environment - Support	<b>TOTAL</b>	<b>2,333,000</b>	<b>0</b>	<b>2,333,000</b>	<b>1,705,233</b>	<b>2,153,792</b>	<b>(448,559)</b>	<b>50,000</b>

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	15,794	16,044	(250)	(1,000)
	Transport Costs	3,000		3,000	2,250	2,229	21	0
	Supplies & Services	359,600	2,000	361,600	168,451	163,728	4,723	(50,000)
	Support Services	47,000		47,000	0	0	0	0
	Depcn And Impairment Losses	2,500		2,500	0	0	0	0
Total Expenditure		434,700	2,000	436,700	186,495	182,001	4,494	(51,000)
	Income	(419,200)	2,000	(417,200)	(178,403)	(234,817)	56,414	27,100
Chief Executives Office	TOTAL	15,500	4,000	19,500	8,092	(52,816)	60,908	(23,900)

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	53,000		53,000	155,320	151,783	3,537	4,700
	Licensing	(11,200)		(11,200)	(89,875)	(127,926)	38,051	(11,000)
	Licensing Board	(26,300)	4,000	(22,300)	(57,353)	(76,673)	19,320	(17,600)
Chief Executives Office	TOTAL	15,500	4,000	19,500	8,092	(52,816)	60,908	(23,900)

Operational adjustments

LA licensing funding adjustment

4,000

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,054,900		3,054,900	2,134,697	2,052,332	82,365	87,000
	Supplies & Services	133,000		133,000	100,400	134,740	(34,340)	(122,600)
	Third Party Payments	72,000		72,000	72,000	71,874	126	0
	Transfer Payments	0		0	0	0	0	0
	Support Services	0		0	0	0	0	0
Total Expenditure		3,259,900		3,259,900	2,307,097	2,258,946	48,151	(35,600)
	Income	(225,900)	0	(225,900)	(54,309)	(85,083)	30,774	111,700
Chief Executives Office - Support	TOTAL	3,034,000	0	3,034,000	2,252,788	2,173,863	78,925	76,100

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	430,900		430,900	300,905	300,999	(94)	(11,900)
	Accountancy & Directorate	1,504,900		1,504,900	1,127,712	1,115,455	12,257	21,100
	Legal Services	472,900		472,900	330,345	358,903	(28,558)	20,600
	Purchasing & Procurement	365,300		365,300	311,972	252,925	59,047	0
	Internal Audit	260,000		260,000	181,854	145,581	36,273	46,300
Chief Executives Office - Support	TOTAL	3,034,000	0	3,034,000	2,252,788	2,173,863	78,925	76,100

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,861,800		4,861,800	3,396,249	3,334,141	62,108	(7,200)
	Property Costs	78,800		78,800	59,884	44,014	15,870	(7,200)
	Transport Costs	64,900		64,900	48,475	33,028	15,447	12,400
	Supplies & Services	1,391,300	(55,300)	1,336,000	670,682	689,742	(19,060)	(30,900)
	Third Party Payments	306,500		306,500	209,625	211,112	(1,487)	(25,700)
	Transfer Payments	20,054,300		20,054,300	12,415,325	10,348,543	2,066,782	2,968,700
	Support Services	3,446,200	55,300	3,501,500	0	2,325	(2,325)	0
	Depcn And Impairment Losses	109,600		109,600	0	0	0	0
Total Expenditure		30,313,400		30,313,400	16,800,240	14,662,905	2,137,335	2,910,100
	Income	(17,339,700)		(17,339,700)	(11,647,059)	(10,077,506)	(1,569,553)	(2,778,400)
Corp & Comm - Community Resources	TOTAL	12,973,700	0	12,973,700	5,153,181	4,585,399	567,782	131,700

Summary of Operational Adjustments:

CCS Directorate reallocation 0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	1,041,100		1,041,100	606,383	625,218	(18,835)	10,800
	Partnerships and Equalities	490,000		490,000	211,858	221,355	(9,497)	16,800
	Community Safety	1,455,200		1,455,200	901,321	821,551	79,770	0
	Registrars	246,200		246,200	47,804	17,346	30,458	32,800
	Grants	172,200		172,200	144,300	144,257	43	0
	Auchenback Resource Centre	30,700		30,700	23,022	22,663	359	0
	Strategic Insight & Comm.Mgmt.	199,200		199,200	134,511	63,775	70,736	(1,300)
	Members Expenses	493,600		493,600	354,203	350,027	4,176	1,700
	MART	1,048,800		1,048,800	558,224	549,078	9,146	(6,400)
	Directorate	98,200		98,200	197,571	199,656	(2,085)	(700)
	Business Support Team	288,900		288,900	183,317	177,992	5,325	(12,600)
	Housing Benefits	606,000		606,000	836,222	543,763	292,459	27,700
	Revenues - Benefits	877,200		877,200	535,858	449,155	86,703	(15,100)
	Council Tax/Ndr	4,316,000		4,316,000	339,234	318,327	20,907	82,900
	Cost Of Elections	123,200		123,200	14,053	15,471	(1,418)	(2,200)
	Corporate & Democratic Core	1,487,200		1,487,200	65,300	65,765	(465)	(2,700)
Corp & Comm - Community Resources	TOTAL	12,973,700	0	12,973,700	5,153,181	4,585,399	567,782	131,700

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	8,629,300		8,629,300	6,013,562	6,108,161	(94,599)	(116,100)
	Property Costs	3,500		3,500	2,875	1,145	1,730	(400)
	Transport Costs	25,900		25,900	19,341	14,765	4,576	6,500
	Supplies & Services	3,493,000	55,300	3,548,300	3,279,678	3,568,441	(288,763)	(115,100)
	Third Party Payments	19,400		19,400	19,000	17,516	1,484	1,900
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	2,186,200		2,186,200	0	0	0	0
Total Expenditure		14,357,300	55,300	14,412,600	9,334,456	9,710,028	(375,572)	(223,200)
	Income	(2,566,100)	0	(2,566,100)	(445,728)	(536,267)	90,539	265,200
Corp & Comm - Support	TOTAL	11,791,200	55,300	11,846,500	8,888,728	9,173,761	(285,033)	42,000

Summary of Operational Adjustments:

CCS Directorate reallocation 55,300

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	740,300	(7,700)	732,600	481,073	484,073	(3,000)	(10,800)
	Digital services	6,547,900	4,000	6,551,900	4,227,670	4,569,698	(342,028)	(48,000)
	Policy	228,700	8,800	237,500	144,106	134,039	10,067	(700)
	Communications	435,800	(6,000)	429,800	343,954	338,281	5,673	19,800
	Printing	186,600	(1,200)	185,400	133,953	111,585	22,368	17,400
	Human Resources & Payroll	1,664,200	20,300	1,684,500	1,391,070	1,433,810	(42,740)	20,200
	Democratic Services	405,600	(7,200)	398,400	277,611	282,786	(5,175)	(4,200)
	Customer Services	1,017,800	(200)	1,017,600	790,658	788,268	2,390	5,200
	Core Corporate	0	0	0	612,843	634,271	(21,428)	0
	Data And Information	238,700	34,400	273,100	131,673	74,021	57,652	28,100
	Project Management Office	325,600	10,100	335,700	354,117	322,929	31,188	15,000
Corp & Comm - Support	TOTAL	11,791,200	55,300	11,846,500	8,888,728	9,173,761	(285,033)	42,000

Summary of Operational Adjustments:

CCS Directorate reallocation 55,300

Budgetary Control Statement  
 Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	2,278,000		2,278,000	771,753	1,183,758	(412,005)	180,100
	Support Services	64,500		64,500	0	0	0	0
Total Expenditure		2,342,500		2,342,500	771,753	1,183,758	(412,005)	180,100
	Income	0	0	0	0	(23,216)	23,216	22,900
Other Expenditure & Income	TOTAL	2,342,500	0	2,342,500	771,753	1,160,542	(388,789)	203,000

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	2,342,500		2,342,500	771,753	1,183,758	(412,005)	180,100
	Income	0	0	0	0	(23,216)	23,216	22,900
Other Expenditure & Income	TOTAL	2,342,500	0	2,342,500	771,753	1,160,542	(388,789)	203,000

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,291,000		2,291,000	1,808,500	1,814,732	(6,232)	43,000
	Support Services	8,500		8,500	0	0	0	0
Total Expenditure		2,299,500		2,299,500	1,808,500	1,814,732	(6,232)	43,000
Joint Boards	TOTAL	2,299,500	0	2,299,500	1,808,500	1,814,732	(6,232)	43,000

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,324,500	1,299,802	24,698	32,900
	Renfrewshire Valuation J/Brd	525,000		525,000	484,000	514,930	(30,930)	10,100
	Support Services	8,500	0	8,500	0	0	0	0
Joint Boards	TOTAL	2,299,500	0	2,299,500	1,808,500	1,814,732	(6,232)	43,000



Budgetary Control Statement  
 Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	83,900	0	83,900	0	0	0	83,900
Total Expenditure		83,900		83,900	0	0	0	83,900
Contingency - Welfare	TOTAL	83,900	0	83,900	0	0	0	83,900

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	83,900		83,900	0	0	0	83,900
Contingency - Welfare	TOTAL	83,900	0	83,900	0	0	0	83,900

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	20,678,200	1,372,700	22,050,900	15,220,419	14,781,296	439,123	363,000
	Property Costs	975,700		975,700	561,887	550,487	11,400	104,000
	Transport Costs	224,000		224,000	141,253	157,747	(16,494)	(42,000)
	Supplies & Services	2,381,800	(350,000)	2,031,800	728,558	1,264,933	(536,375)	(186,000)
	Third Party Payments	38,147,600	(323,700)	37,823,900	25,489,552	25,300,017	189,535	(1,261,000)
	Transfer Payments	39,600		39,600	29,736	24,429	5,307	0
	Support Services	2,331,100		2,331,100	0	8,795	(8,795)	(4,000)
	Depcn And Impairment Losses	888,800		888,800	0	0	0	0
Total Expenditure		65,666,800	699,000	66,365,800	42,171,405	42,087,704	83,701	(1,026,000)
	Income	(9,409,800)	(699,000)	(10,108,800)	(7,187,982)	(7,287,028)	99,046	346,000
Core funding from	Integration Joint Board	(55,929,200)	0	(55,929,200)	(35,404,170)	(35,242,457)	(161,713)	680,000
Health & Social Care Partnership	TOTAL	327,800	0	327,800	(420,747)	(441,781)	21,034	0

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	8,767,100	(1,500)	8,765,600	5,550,918	5,093,091	457,827	526,000
	Adult Health - Intensive Services	8,213,500	615,700	8,829,200	5,468,873	6,554,410	(1,085,537)	(479,000)
	Adult Health-Localities Services							
	Older People	15,486,300	511,100	15,997,400	11,536,608	10,535,044	1,001,564	(303,000)
	Physical Disability	4,554,800	363,900	4,918,700	3,232,264	3,451,273	(219,009)	(278,000)
	Learning Disability	10,235,100	(677,000)	9,558,100	5,821,941	5,829,033	(7,092)	(316,000)
	Recovery Services-Mental Health	1,928,700	(175,700)	1,753,000	1,149,753	1,043,582	106,171	42,000
	Criminal Justice	0		0	(46,563)	(130,790)	84,227	0
	Finance & Resources	7,071,500	(636,500)	6,435,000	2,269,628	2,425,032	(155,404)	128,000
		56,257,000	0	56,257,000	34,983,422	34,800,675	182,747	(680,000)
Core Funding from	Integration Joint Board	(55,929,200)	0	(55,929,200)	(35,404,169)	(35,242,456)	(161,713)	680,000
Health & Social Care Partnership	TOTAL	327,800	0	327,800	(420,747)	(441,781)	21,034	0

Budgetary Control Statement  
Period 09 / 2020 31 December 2019

Period End: 31 December 2019

Period 09 / 2020

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,370,700		4,370,700	3,060,816	2,838,859	221,957	270,800
	Property Costs	1,484,000		1,484,000	852,070	526,892	325,178	24,100
	Transport Costs	147,600		147,600	110,697	84,978	25,719	0
	Supplies & Services	2,518,200		2,518,200	1,570,693	1,837,967	(267,274)	(510,100)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	41,028	29,202	11,826	0
	Support Services	977,400		977,400	0	0	0	0
	Depcn And Impairment Losses	4,588,700		4,588,700	0	0	0	118,700
<b>Total Expenditure</b>		<b>14,417,200</b>		<b>14,417,200</b>	<b>5,635,304</b>	<b>5,317,898</b>	<b>317,406</b>	<b>(96,500)</b>
	Income	(14,417,200)	0	(14,417,200)	(10,166,150)	(9,620,003)	(546,147)	(10,700)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,530,846)</b>	<b>(4,302,105)</b>	<b>(228,741)</b>	<b>(107,200)</b>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Budget Estimate to Date - Per 09	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,919,300		2,919,300	1,793,334	2,079,961	(286,627)	(41,500)
	Hra - Client	(2,919,300)		(2,919,300)	(6,324,180)	(6,382,066)	57,886	(65,700)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,530,846)</b>	<b>(4,302,105)</b>	<b>(228,741)</b>	<b>(107,200)</b>