

CABINET

30 January 2020

Report 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 7 and is based on the financial position as at 31 October 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 31 and note the reported probable out-turn position.
  - in addition, members approve specific service virement and operational adjustments of £107k with regard to funding project within the Edge Facility in Newton Mearns.
  - 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 7 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 24 October 2019 report to Council	245,569
Reduction in Net Grant Funding	(378)
Total Net Expenditure to be Monitored	<u>245,191</u>

## BUDGET PERFORMANCE

5. As at 31 October 2019 the estimated year end position shows a net favourable variance on net expenditure of £1,516k based on current information. For General Fund services the projected underspend is £1,622k. 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 out-turn variance.

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

Notable variances are as follows:-

### i) Education

The current year end forecast indicates an underspend of £806k, 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 movements from the last reported Period 5 out-turn are due to underspends within Teachers staff costs and refunds due from an NDR valuation exercise.

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

The current year end forecast indicates that expenditure will be in line with budget. The main movement from the last reported Period 5 outturn is due to increased payroll overspends within Roads due to delay in realisation of service redesign savings which have been partially offset by increased Planning & Building Warrant fee income.

## 5

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

The projected underspend of £247k is primarily due to payroll savings arising from restructuring and delays in filling vacant posts coupled with reduced expenditure within Council Tax Reduction.

Within Strategic Insight & Communities there has been a separate one-off underspend due to restructuring and staff turnover which has resulted in early delivery of savings. This underspend is primarily within the service's staffing budgets and member approval is sought as part of this report to vire a one-off sum of £107k to the service's property budgets to allow development of the Edge facility in Newton Mearns. Further detail is given below.

### iv) **Corporate & Community - Support**

The anticipated underspend of £20k 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. The movement from the last reported Period 5 outturn is mainly due to an improved overspend position within I.T. contracted expenditure.

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

The current year end forecast indicates an underspend of £119k, due mainly to underspends in staffing costs across the services and additional income recoveries. The movement from the last reported Period 5 outturn is mainly due to an improved position in income recoveries.

### vi) **Other Expenditure**

The underspend of £290k 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 5 is due to additional resource received as a result of service budget re-alignments and final funding settlements which have mainly been offset by additional service redesign / restructure costs that are now underway.

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

The Per 07 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 £704k by the year end which will be met from the IJB reserves.

## OPERATIONAL REQUEST

- 6 The Corporate and Community Services Department is seeking members approval with regard to specific one-off virement and operational adjustments of £107k within Strategic Services & Communities to facilitate development of the Edge Facility in Newton Mearns. Some internal refurbishment of this building would enhance flexibility and multi-purpose use, increase capacity and better serve the needs of all current service users (i.e. including young people with additional support needs) whilst extending daytime use of the facility to a wider group of East Renfrewshire residents. The project is part of the digital data and community empowerment ambitions of this Council as we seek to involve staff and service users to a much greater extent in service design and testing of new digital services. The proposed virement is not reflected in this report.

## CONCLUSIONS

- 7 The Council's projected General Revenue Fund out-turn position is reported as an operational underspend of £1,622k. 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

- 8 It is recommended that:
- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position.
  - in addition, members approve specific service virement and operational adjustments of £107k with regard to funding project within the Edge Facility in Newton Mearns.
  - 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.

## REPORT AUTHOR

Head of Accountancy -	Margaret McCrossan	
Principal Accountant -	Robert Spencer	Tel No:- 0141 577 3114 robert.spencer@eastrenfrewshire.gov.uk
Leader of the Council -	Tony Buchanan	Tel No:- 07890 592671(Mobile) <a href="mailto:Tony.buchanan@eastrenfrewshire.gov.uk">Tony.buchanan@eastrenfrewshire.gov.uk</a>
Report date		8 <sup>th</sup> January 2020

## BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

**BUDGET MONITORING REPORTS**  
**PERIOD 07**  
**As at 31 OCTOBER 2019**

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**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> October 2019 - £805,900 UNDERSPEND****Pre Five Education (£1,000 overspend)**

An overspend is projected in relation to expenditure on redundancy costs associated with contractual changes to former casual Wraparound staff (£40k). This is offset by underspends in relation to the provision of meals (£27k), janitorial staffing (£7k) and Non Domestic Rates (NDR) as a result of successful prior year revaluation appeals (£6k).

**Primary Education (£316,500 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). An underspend is 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 relation to expenditure on redundancy costs associated with the delivery of approved savings (£31k) and an under-recovery of income rechargeable to other local authorities for the provision of pupil support staff (£41k).

**Secondary Education (£571,000 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 (£195k). Underspends are also forecast in relation to successful prior year NDR revaluation appeals (£319k) and the school meals service based on current experience (£127k). This underspend is partially offset by a projected overspend on redundancy costs associated with the delivery of approved savings (£24k) and an under-recovery of income rechargeable to other local authorities for the provision of pupil support staff (£58k).

**Schools Other (£13,600 overspend)**

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

**Special Education (£56,200 overspend)**

An overspend is projected in relation to payments to other agencies and bodies for pupils attending establishments outwith the authority (£56k).

**Psychological Services (£49,300 underspend)**

An underspend is projected in staffing in relation to higher than budgeted turnover and the early realisation of future savings (£49k).

**Transport (£94,900 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 (£44k).

**Administration Services (£57,400 underspend)**

Underspends are projected in relation to staffing costs (£73k) and miscellaneous supplies and services (£13k). This is partially offset by redundancy costs associated with the delivery of approved savings (£35k).

**Facilities Management (£4,900 underspend)**

An underspend is projected in staffing in relation to higher than budgeted turnover and the early realisation of future savings (£95k). An underspend is also projected in relation to the cost of food due to an anticipated decrease in provision (£45k). This is partially offset by an under-recovery of internal recharge income for both school meals (£88k) and recharges to other departments (£44k).

**Culture and Leisure Services (£27,500 overspend)**

An overspend is projected in relation to utilities costs, including water metered charges based on the information available to date (£27k).

**Summary:**

Period 7 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 £805,900 which represents 0.6% of the Education department budget. This must be considered in light of Devolved School Management arrangements.

Overall the main favourable variances at Period 7 can be summarised as underspends in relation to teachers' staff costs (£432k), local government staff costs (£140k) and NDR (£565k). 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 (£56k) and an anticipated under-recovery of income in relation to the recharge of pupil support staff to other local authorities (£99k).

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> October 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> October 2019 – Break even**Directorate & Management (£20,000 Overspend)**

Small overspends are projected for both payroll (£10k) and training costs (£9k).

**Non-Operational Properties (£64,500 Underspend)**

Property costs on these properties are projected to underspend (£55k). Spend on street nameplates is also projected to underspend (£10k).

**Planning and Building Control (£143,500 Underspend)**

Expenditure on Consultants is expected to overspend (£43k) 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 (£25,000 Overspend)**

Property costs are expected to overspend (£25k) this year as a result of the Council operating Greenlaw Business Centre. An overspend in relation to the Barrhead Foundry Business Zone (£20k) is also projected. These are partially offset by a projected underspend in relation to the Family Firm budget (£20k).

**Roads (£282,300 Overspend)**

Payroll costs are projected to overspend (£411k) due to service redesign savings having not yet materialised and associated redundancy costs. An overspend in costs associated with the removal and disposal of coal tar is projected (£90k). External contractor costs associated with ground and verge maintenance are projected to overspend (£80k). These are partially offset by a planned reduction in the revenue works programme (£300k).

**Neighbourhood Services (£110,600 Underspend)**

Following the establishment of a multi-skilled workforce, payroll costs are projected to underspend (£110k).

**Parks (£59,600 Overspend)**

Projected overspend in relation to the inspection and maintenance of dangerous headstones at Cathcart Cemetery (£150k) following a change in regulations. Property rental income is expected over-recover (£70k) to partially offset this. Income from the sale of plant and equipment is also projected to over-recover (£20k).

**Cleansing (£116,500 Underspend)**

Staff costs are projected to underspend (£30k). 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 (£45k) following closure of the majority of recycling bring sites due to reduced service demand.

**Waste Management (£134,900 Overspend)**

An overspend at Barrhead's Civic Amenity Site (£30k) is projected following an increase in disposal costs. Necessary improvements to the Greenhags Site prior to the new Clyde Valley Waste Disposal contract beginning are resulting in an overspend (£75k). Costs associated with the disposal of recyclates are projected to overspend (£30k).

**Protective Services (£62,800 Underspend)**

Payroll costs are projected to underspend (£38k). An underspend is projected in relation to Scientific Services (£15k), with various other smaller underspends (£10k) contributing to the overall underspend.

**Other Housing (£23,900 Underspend)**

The Contribution to Housing Revenue Account will be lower than budget (£50k), offset by an overspend in payroll costs (£60k). Void rent loss is projected to underspend (£15k), as are various other supplies & services (£15k).

**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 (£411k) and the costs associated with the treatment of hazardous coal tar (£90k). Within Planning, there is a need for specialist Consultant advice to be brought in (£43k), whilst Parks need to incur unbudgeted spend (£150k) in relation to unsafe headstones at Cathcart Cemetery following a change in Health & Safety regulations. Prior to the commencement of the Clyde Valley Waste contract later this year, necessary improvements need to be made at the Greenhags Waste Station (£75k). Despite these, there are a number of compensating under-spends across the department to allow projected spend to come in line with 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 position. Following the establishment of a new multi-skilled Neighbourhood Services workforce, there is a projected underspend in payroll costs (£110k).

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> October 2019 - £37,500 UNDERSPEND**

**Property & Technical - Operations (£7,500 Overspend)**

Payroll costs are expected to over-spend (£5k), as is spend on publications (£3k).

**Property & Technical – Strategy (£45,000 Underspend)**

Payroll costs are projected to under-spend (£60k). This is partially offset by overspends in purchase of equipment (£10k) and software licence costs (£5k).

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The reported underspend of £37,500 is mainly due to underspends within payroll that have been partially offset by overspends within equipment purchase and software licence costs.

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

There are no significant variances to report at this time/

**Community Safety (£5,900 Underspend)**

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

**Money Advice & Registrars (£24,900 Underspend)**

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

**Directorate, Strategic Insight & Communities Management (£105,400 Underspend)**

The underspend mainly relates to payroll costs and is due to restructuring and staff turnover which has resulted in the early delivery of savings.

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

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

**Housing Benefits & Revenues Benefits and Business Support Team (£27,300 Underspend)**

The underspend is due to a combination of unbudgeted income from DWP partially offset by expenditure on agency staffing to cover for absence.

**Council Tax/Non Domestic Rates (£86,800 Underspend)**

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

**Summary:**

Period 7 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £246,500 is mainly due to a combination of underspends across payroll budgets due to vacancies and restructuring that has resulted in early delivery of savings and an underspend on the Council Tax reduction budget due to lower benefit applications.

## CORPORATE & COMMUNIT~~1~~6 – SUPPORT SERVICES

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> October 2019 - £20,300 Underspend**

### **Revenues General (£5,300 Underspend)**

The underspend can be attributed to slippage on staffing within Revenues Administration as a result of staff transfers to the Council Tax Systems team.

### **Policy, Data & Information, (£5,600 Underspend)**

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

### **Project Management Office/ Core Corporate (£9,100 Underspend)**

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

### **Digital Services (£52,000 Overspend)**

The overspend has arisen as a result of savings applied to the contracts budget but expenditure has not reduced accordingly. Progress has been made to improve the position and close monitoring of the budget will continue.

### **Customer First (£4,000 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 (£20,600 Underspend)**

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

### **Democratic Services – Support (£9,500 Overspend)**

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

### **Summary:**

Period 7 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The reported underspend of £20,300 is due to a combination of an overspend of £52,000 for non-achievement of ICT contract savings which are currently under review and underspends across payroll budgets due to vacancies. The position will be closely monitored by management with the aim of taking remedial action to bring this budget back into line by the end of the financial year.

**CHIEF EXECUTIVES 19 – NON SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> October 2019 - £ 24,800 OVERSPEND**

The projected overspend of £24,800 is comprised of several variances:

Civic Licensing and the Licensing Board are projected to outturn over budget (£11k and £19.6k 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 (£5.8k).

**Summary:**

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 7 of £24,800 is due to salary costs recharged from Legal Services partly offset by a lower than budgeted Audit Fee.

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> October 2019 - £ 119,200 UNDERSPEND**

The projected underspend of £119,200 is comprised of a number of variances:

Payroll costs are projected to underspend due to staff vacancies in Procurement (£59k net) and Internal Audit (£31k). In addition Supplies and Services in Accountancy are projected to underspend (£12k) 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 (£80k) from the Modernisation Fund (see below).

Partly offsetting these favourable variances are projected payroll overspends in Legal Services (£22k) due to no staff turnover. Accountancy payroll costs are projected to overspend (£14k) 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 (£80k) 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 (see above). Supplies & Services in Legal are projected to overspend (£12k) as a result of additional legal costs most of which are rechargeable to other Departments (see above.)

**Summary:**

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 7 of £119,200 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> October 2019 - £290,400 UNDERSPEND**

**Restructuring Costs (£215,300 Overspend)**

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

**Unallocated Overheads (£333,600 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 7 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of a £290,400 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.

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> October 2019 - Nil Variance**

The budgetary control statement for the HSCP now reflects the new structure following completion of our Fit for the Future Phase 1 service redesign.

**Children & Families & Public Protection (£521,000 Underspend)**

The projected underspend relates to continued staff turnover and third party purchased care. The projected outturn allows for placement activity throughout the remainder of the financial year.

**Adult – Intensive Services (£382,000 Overspend)**

The projected overspend mainly relates to additional costs for care at home of £494k from both our in-house and purchased services. An overspend of £36k 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 £81k due to staff vacancies and a projected underspend of £67k for Bonnyton House based on current cost projections.

**Adult – Localities Services (£1,000,000 Overspend)**

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

1. Older People – the projected overspend of £313k is 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 £402k reflects the current cost of care package commitments including additional costs associated with increases in complex high value care packages in order to continue to meet individual clients assessed care needs.
3. Learning Disability – the projected overspend of £285k relates to our current care package commitments.

**Recovery Services – Mental Health & Addictions (£97,000 Underspend)**

A projected underspend of £78k in Mental Health reflects the current care commitment costs and turnover from part year vacancies. An underspend of £19k is reported in relation to addictions services with an underspend in care packages of £40k offset in part by an overspend on staff costs as turnover is not being achieved.

**Finance & Resources (£60,000 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 (£704,000 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 £704,000, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year. This is an increase of £241,000 since last reported and is a result of increases to care packages from both cost and volume. 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> October 2019 - £106,100 OVERSPEND**

### **Housing Revenue Account (£22,800) Overspend**

There are a number of under and overspends forecasted within the Housing Revenue Account contributing to the £23k overspend. The main underspends are in relation to payroll (£72k), property costs (£47k) and lower than anticipated loan charges (£118k). Overspends are projected for void rent loss (£160k) and an under-recovery of rental income is also expected (£100k).

### **Housing Maintenance Team (£83,300) Overspend**

A projected underspend in payroll costs (£400k) due to a high level of vacancies is offset by corresponding forecasted overspends in agency staff (£193k), subcontractor payments and materials (£290k).

### **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 07 / 2020 31 October 2019

Period End: 31 October 2019

Period 07 / 2020

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	147,890,500	(961,800)	146,928,700	70,484,713	68,722,511	1,762,201	805,900
Contribution to Integration Joint Board	49,839,200	0	49,839,200	23,817,265	29,566,135	(5,748,870)	0
Environment	30,380,600	0	30,380,600	13,918,704	15,139,133	(1,220,429)	0
Environment - Support	0		0	1,399,221	1,758,164	(358,943)	37,500
Chief Executives Office	17,500	(2,000)	15,500	40,040	(20,074)	60,114	(24,800)
Chief Executives Office - Support	0		0	1,708,134	1,623,839	84,295	119,200
Corp & Comm - Community Resources	12,973,700	0	12,973,700	3,617,912	4,057,655	(439,743)	246,500
Corp & Comm - Support	0	0	0	7,393,752	7,591,165	(197,413)	20,300
Other Expenditure & Income	1,756,500	586,000	2,342,500	600,321	867,785	(267,464)	290,400
Joint Boards	2,299,500	0	2,299,500	1,798,500	1,804,305	(5,805)	43,000
Contingency - Welfare	83,900	0	83,900	0	0	0	83,900
Health & Social Care Partnership	327,800	0	327,800	(327,300)	(333,601)	6,301	0
Housing Revenue Account	0	0	0	(3,776,973)	(3,993,368)	216,395	(106,100)
<b>TOTAL</b>	<b>245,569,200</b>	<b>(377,800)</b>	<b>245,191,400</b>	<b>120,674,289</b>	<b>126,783,650</b>	<b>(6,109,361)</b>	<b>1,515,800</b>

Summary of Operational Adjustments.

Budget Re-alignment of Teachers Pay and Pension -Education	(961,800)
Budget Re-alignment of Teachers Pay and Pension -Other Expend.	586,000
LA licensing funding	(2,000)
	<u>(377,800)</u>

Budgetary Control Statement  
Period 07 / 2020 31 October 2019

Period End: 31 October 2019

Period 07 / 2020

Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	145,189,900	(169,765)	145,020,135	87,528,066	86,472,579	1,055,487	748,700
Property Costs	16,426,600	311,485	16,738,085	10,579,287	9,560,071	1,019,216	517,100
Transport Costs	5,490,300	59	5,490,359	3,114,868	2,853,574	261,294	(167,000)
Supplies & Services	53,382,900	241,266	53,624,157	28,070,201	32,098,037	(4,027,836)	(2,034,900)
Contributions	2,291,000	(2,291,000)	0	0	0	0	
Third Party Payments	46,896,500	2,386,933	49,283,442	27,285,593	26,202,551	1,083,042	(1,502,400)
Transfer Payments	22,066,600	1,043,641	23,110,241	10,619,412	10,571,391	48,021	2,712,300
Support Services	14,778,700	94,960	14,873,660	44,170	24,866	19,304	(2,300)
Other Expenditure	1,692,000	(1,692,000)	0	0	0	0	
Depcn And Impairment Losses	19,754,000	(4,588,744)	15,165,256	0	0	0	0
Financing Costs	0	4,588,700	4,588,700			0	118,700
<b>TOTAL EXPENDITURE</b>	<b>327,968,500</b>	<b>(74,465)</b>	<b>327,894,035</b>	<b>167,241,597</b>	<b>167,783,068</b>	<b>(541,471)</b>	<b>390,200</b>
Income	(82,399,300)	(303,335)	(82,702,635)	(46,567,308)	(40,999,418)	(5,567,890)	1,125,600
<b>TOTAL</b>	<b>245,569,200</b>	<b>(377,800)</b>	<b>245,191,400</b>	<b>120,674,289</b>	<b>126,783,650</b>	<b>(6,109,361)</b>	<b>1,515,800</b>

Budgetary Control Statement  
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Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	101,136,200	(99,843)	101,036,357	56,250,172	55,852,315	397,857	549,300
	Property Costs	11,414,200	228,956	11,643,156	7,516,929	7,285,859	231,070	490,500
	Transport Costs	1,829,900	0	1,829,900	978,815	880,529	98,286	-85,400
	Supplies & Services	30,895,800	(842,210)	30,053,590	13,283,404	12,266,614	1,016,790	74,700
	Third Party Payments	7,579,700	52,620	7,632,320	5,246,932	5,292,037	(45,105)	-77,400
	Transfer Payments	848,900	0	848,900	541,193	665,522	(124,329)	-375,000
	Support Services	5,150,600	0	5,150,600	0	0	0	0
	Depcn And Impairment Losses	10,470,300	0	10,470,300	0	0	0	0
<b>Total Expenditure</b>		<b>169,325,600</b>	<b>(660,477)</b>	<b>168,665,123</b>	<b>83,817,446</b>	<b>82,242,876</b>	<b>1,574,570</b>	<b>576,700</b>
	Income	(21,435,100)	(301,323)	(21,736,423)	(13,332,733)	(13,520,365)	187,631	229,200
Education	<b>TOTAL</b>	<b>147,890,500</b>	<b>(961,800)</b>	<b>146,928,700</b>	<b>70,484,713</b>	<b>68,722,511</b>	<b>1,762,201</b>	<b>805,900</b>

## Summary of Operational Adjustments:

Reduction - Teachers superannuation  
Devolved School Management

Employee Costs	(961,800)
There have been operational adjustments between subjective headings in this reporting period in accordance with approved DSM scheme.	-
	<u>(961,800)</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,253,800	(81,859)	9,171,941	1,158,927	832,718	326,209	(1,000)
	Primary Education	47,304,000	(368,897)	46,935,103	24,857,492	25,005,623	(148,131)	316,500
	Secondary Education	60,947,900	(375,421)	60,572,479	32,453,593	32,075,713	377,880	571,000
	Schools Other	3,637,100	(39,816)	3,597,284	1,469,903	1,432,271	37,632	(13,600)
	Special Education	6,965,400	(16,547)	6,948,853	3,380,628	3,114,789	265,839	(56,200)
	Psychological Service	907,200	(11,808)	895,392	519,294	466,739	52,555	49,300
	Transport (excl Spec Educ)	962,900		962,900	508,848	488,278	20,570	(94,900)
	Bursaries / Emas	0		0	0	12,000	(12,000)	0
	Provision for Clothing	227,700		227,700	179,200	0	179,200	0
	Administration & Support	9,340,700	(67,452)	9,273,248	1,965,891	1,810,430	155,461	57,400
	School Crossing Patrollers	0		0	(21,344)	(27,032)	5,688	0
	Catering	0		0	(181,141)	(394,450)	213,309	20,800
	Cleaning	0		0	(170,209)	(236,325)	66,116	(15,900)
	Culture & Leisure Services	8,343,800		8,343,800	4,363,631	4,141,757	221,874	(27,500)
Education	TOTAL	147,890,500	(961,800)	146,928,700	70,484,713	68,722,511	1,762,201	805,900

## Summary of Operational Adjustments:

Additional resources - Teachers pay increase	Pre Five Education	(21,089)
	Primary Education	(393,704)
	Secondary Education	(472,758)
	Schools Other	(13,552)
	Special Education	(39,984)
	Psychological Service	(11,223)
	Administration & Support	(9,490)

## 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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(961,800)



Budgetary Control Statement  
 Period 07 / 2020 31 October 2019

Period End: 31 October 2019

Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	49,839,200	0	49,839,200	23,817,265	29,566,135	(5,748,870)	
Contribution to Integration Joint Board	TOTAL	49,839,200	0	49,839,200	23,817,265	29,566,135	(5,748,870)	0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	49,839,200	0	49,839,200	23,817,265	29,566,135	(5,748,870)	
Contribution to Integration Joint Board	TOTAL	49,839,200	0	49,839,200	23,817,265	29,566,135	(5,748,870)	0

Budgetary Control Statement  
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Period End: 31 October 2019

Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,050,400		14,050,400	7,692,937	7,558,594	134,343	(779,800)
	Property Costs	2,481,900	74,500	2,556,400	1,139,749	939,883	199,866	(114,400)
	Transport Costs	3,220,900		3,220,900	1,879,079	1,757,703	121,376	(35,600)
	Supplies & Services	15,744,300	(157,500)	15,586,800	8,909,835	13,437,026	(4,527,191)	(1,126,100)
	Third Party Payments	823,100	83,000	906,100	215,006	192,012	22,994	34,600
	Transfer Payments	807,800		807,800	390,814	429,806	(38,992)	(148,700)
	Support Services	2,848,400		2,848,400	43,526	0	43,526	0
	Depcn And Impairment Losses	3,694,100		3,694,100	0	0	0	0
<b>Total Expenditure</b>		<b>43,670,900</b>		<b>43,670,900</b>	<b>20,270,946</b>	<b>24,315,024</b>	<b>(4,044,078)</b>	<b>(2,170,000)</b>
	Income	(13,290,300)		(13,290,300)	(6,352,242)	(9,175,891)	2,823,649	2,170,000
Environment	TOTAL	30,380,600	0	30,380,600	13,918,704	15,139,133	(1,220,429)	0
Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,636,100	(56,700)	1,579,400	452,575	407,898	44,676	(2,000)
	Environment Accommodation	0	0	0	509,917	470,754	39,163	0
	Planning & Development	908,300		908,300	348,558	197,847	150,711	101,400
	Economic Development Summary	1,168,700		1,168,700	324,346	429,805	(105,459)	(25,000)
	Roads - Council	12,568,400		12,568,400	5,852,372	4,569,178	1,283,194	(282,300)
	Roads Contracting Unit	0		0	(31,937)	116,814	(148,751)	0
	Environment - Trunk Roads	0		0	0	4,284,210	(4,284,210)	0
	Parks	1,587,600	(1,566,300)	21,300	(353,987)	(865,901)	511,914	(59,600)
	Cleansing & Recycling	4,073,200	(2,247,400)	1,825,800	389,767	168,294	221,473	116,500
	Waste Management	3,679,800	(80,200)	3,599,600	1,939,414	1,680,950	258,464	(134,900)
	Protective Services	1,172,800		1,172,800	545,081	374,986	170,095	62,800
	Transport	0		0	(133,926)	210,864	(344,790)	0
	Neighbourhood Services Mgmt	595,300	3,893,900	4,489,200	2,584,369	2,335,954	248,415	110,600
	Env Strat/ Op Management	250,000		250,000	136,449	192,480	(56,031)	(18,000)
	Non Operational Properties	329,700		329,700	148,868	27,662	121,206	64,500
	Other Housing	1,974,000		1,974,000	942,927	317,096	625,831	23,900
	Strategy - Bi Team	436,700	56,700	493,400	263,910	220,242	43,668	42,100
Environment	TOTAL	30,380,600	0	30,380,600	13,918,704	15,139,133	(1,220,429)	0

Budgetary Control Statement  
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Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,893,900		1,893,900	1,033,703	963,147	70,556	59,000
	Property Costs	1,015,400	15,100	1,030,500	718,255	625,769	92,486	0
	Transport Costs	14,700		14,700	8,571	6,714	1,857	0
	Supplies & Services	338,800	(15,100)	323,700	125,829	157,721	(31,892)	(165,000)
	Support Services	1,100		1,100	644	0	644	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>1,887,002</b>	<b>1,753,351</b>	<b>133,651</b>	<b>(106,000)</b>
	Income	(1,030,000)		(1,030,000)	(487,781)	4,813	(492,594)	143,500
Environment - Support	<b>TOTAL</b>	<b>2,333,000</b>	<b>0</b>	<b>2,333,000</b>	<b>1,399,221</b>	<b>1,758,164</b>	<b>(358,943)</b>	<b>37,500</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	799,800		799,800	203,497	620,181	(416,684)	(7,500)
	Accommodation	1,180,300		1,180,300	724,264	629,791	94,473	0
	Property & Technical - Strategy	352,900		352,900	471,460	508,192	(36,732)	45,000
Environment - Support	<b>TOTAL</b>	<b>2,333,000</b>	<b>0</b>	<b>2,333,000</b>	<b>1,399,221</b>	<b>1,758,164</b>	<b>(358,943)</b>	<b>37,500</b>

Budgetary Control Statement  
Period 07 / 2020 31 October 2019

Period End: 31 October 2019

Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	12,342	12,529	(187)	(1,000)
	Transport Costs	3,000		3,000	1,750	1,849	(99)	0
	Supplies & Services	359,600		359,600	164,333	163,687	646	(48,900)
	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		434,700	178,425	178,065	360	(49,900)
	Income	(417,200)	(2,000)	(419,200)	(138,385)	(198,139)	59,754	25,100
Chief Executives Office	TOTAL	17,500	(2,000)	15,500	40,040	(20,074)	60,114	(24,800)

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	53,000		53,000	155,320	151,783	3,537	5,800
	Licensing	(11,200)		(11,200)	(69,889)	(104,786)	34,897	(11,000)
	Licensing Board	(24,300)	(2,000)	(26,300)	(45,391)	(67,071)	21,680	(19,600)
Chief Executives Office	TOTAL	17,500	(2,000)	15,500	40,040	(20,074)	60,114	(24,800)

Operational adjustments

LA licensing funding (2,000)

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Period End: 31 October 2019

Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,054,900		3,054,900	1,668,207	1,608,673	59,534	41,900
	Supplies & Services	133,000		133,000	82,172	87,464	(5,292)	(105,800)
	Third Party Payments	72,000		72,000	0	0	0	0
	Transfer Payments	0		0			0	0
	Support Services	0		0			0	0
Total Expenditure		3,259,900		3,259,900	1,750,379	1,696,137	54,242	(63,900)
	Income	(225,900)	0	(225,900)	(42,245)	(72,298)	30,053	183,100
Chief Executives Office - Support	TOTAL	3,034,000	0	3,034,000	1,708,134	1,623,839	84,295	119,200

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	430,900		430,900	235,120	229,679	5,441	(11,500)
	Accountancy & Directorate	1,504,900		1,504,900	884,222	875,092	9,130	18,200
	Legal Services	472,900		472,900	258,641	260,776	(2,135)	21,900
	Purchasing & Procurement	365,300		365,300	187,832	144,497	43,335	59,600
	Internal Audit	260,000		260,000	142,319	113,795	28,524	31,000
Chief Executives Office - Support	TOTAL	3,034,000	0	3,034,000	1,708,134	1,623,839	84,295	119,200

Budgetary Control Statement  
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Period End: 31 October 2019

Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,931,800	(70,000)	4,861,800	2,653,706	2,578,017	75,689	61,000
	Property Costs	78,700		78,700	45,911	41,577	4,334	(4,900)
	Transport Costs	64,900		64,900	38,404	25,700	12,704	13,400
	Supplies & Services	1,391,400		1,391,400	551,529	569,607	(18,078)	(29,600)
	Third Party Payments	306,500		306,500	186,433	114,232	72,201	(8,500)
	Transfer Payments	20,079,300	(25,000)	20,054,300	9,032,040	8,562,838	469,202	2,968,500
	Support Services	3,351,200	95,000	3,446,200	0	2,325	(2,325)	(2,300)
	Depcn And Impairment Losses	109,600		109,600	0	0	0	
<b>Total Expenditure</b>		<b>30,313,400</b>		<b>30,313,400</b>	<b>12,508,023</b>	<b>11,894,296</b>	<b>613,727</b>	<b>2,997,600</b>
	Income	(17,339,700)		(17,339,700)	(8,890,111)	(7,836,641)	(1,053,470)	(2,751,100)
Corp & Comm - Community Resources	<b>TOTAL</b>	<b>12,973,700</b>	<b>0</b>	<b>12,973,700</b>	<b>3,617,912</b>	<b>4,057,655</b>	<b>(439,743)</b>	<b>246,500</b>

Summary of Operational Adjustments:

MART digital interns	(22,000)	Employee Costs
Strategic Insight & Comm Mgt. Acuma	(48,000)	Employee Costs
Council Tax admin reduction	(25,000)	Supplies & Services
Support costs recharge	95,000	Support Services
	<u>0</u>	

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Period 07 / 2020

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	1,041,100		1,041,100	479,261	500,165	(20,904)	(900)
	Partnerships and Equalities	490,000		490,000	135,637	72,230	63,407	300
	Community Safety	1,455,200		1,455,200	732,634	679,990	52,644	5,900
	Registrars	246,200		246,200	36,719	6,820	29,899	30,400
	Grants	172,200		172,200	136,900	140,556	(3,656)	0
	Auchenback Resource Centre	30,700		30,700	17,908	17,077	831	0
	Strategic Insight & Comm.Mgmt.	199,200	0	199,200	165,604	113,215	52,388	105,800
	Members Expenses	493,600		493,600	275,383	272,326	3,057	1,700
	MART	1,048,800	0	1,048,800	449,019	430,308	18,711	(5,500)
	Directorate	98,200		98,200	93,979	94,552	(573)	(400)
	Business Support Team	288,900		288,900	144,363	126,766	17,597	(6,100)
	Housing Benefits	606,000		606,000	187,613	903,745	(716,132)	63,200
	Revenues - Benefits	877,200		877,200	419,862	368,499	51,363	(29,800)
	Council Tax/Ndr	4,316,000	0	4,316,000	268,477	250,305	18,172	86,800
	Cost Of Elections	123,200		123,200	11,553	15,335	(3,782)	(2,200)
	Corporate & Democratic Core	1,487,200		1,487,200	63,000	65,765	(2,765)	(2,700)
Corp & Comm - Community Resources	TOTAL	12,973,700	0	12,973,700	3,617,912	4,057,655	(439,743)	246,500

Summary of Operational Adjustments:

Acuma	(48,000)	Employee costs
MART interns from ICT	(22,000)	Employee costs
Council Tax admin reduction	(25,000)	Supplies & Services
Support recharge	95,000	Support Services
	<u>0</u>	

Budgetary Control Statement  
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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	8,582,300	47,000	8,629,300	4,679,864	4,742,637	(62,773)	(74,300)
	Property Costs	3,500		3,500	2,459	459	2,000	500
	Transport Costs	25,900		25,900	15,045	9,649	5,396	6,600
	Supplies & Services	3,445,000	48,000	3,493,000	3,005,428	3,251,647	(246,219)	(135,000)
	Third Party Payments	19,400		19,400	19,000	17,516	1,484	1,900
	Support Services	0		0			0	0
	Depcn And Impairment Losses	2,186,200		2,186,200			0	0
<b>Total Expenditure</b>		<b>14,262,300</b>	<b>95,000</b>	<b>14,357,300</b>	<b>7,721,796</b>	<b>8,021,908</b>	<b>(300,112)</b>	<b>(200,300)</b>
	Income	(2,566,100)	0	(2,566,100)	(328,044)	(430,743)	102,699	220,600
Corp & Comm - Support	<b>TOTAL</b>	<b>11,696,200</b>	<b>95,000</b>	<b>11,791,200</b>	<b>7,393,752</b>	<b>7,591,165</b>	<b>(197,413)</b>	<b>20,300</b>

Summary of Operational Adjustments:

Council Tax admin reduction	25,000	Employee Costs
MART intern	22,000	Employee Costs
Acuma	48,000	Supplies & Services
	<u>95,000</u>	

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	740,300		740,300	375,583	380,423	(4,840)	5,300
	Digital services	6,525,900	22,000	6,547,900	3,726,777	4,039,912	(313,135)	(52,000)
	Policy	228,700		228,700	116,224	107,480	8,744	0
	Communications	435,800		435,800	270,682	247,756	22,926	19,500
	Printing	186,600		186,600	115,369	91,861	23,508	17,700
	Human Resources & Payroll	1,664,200		1,664,200	1,089,677	1,096,033	(6,356)	20,600
	Democratic Services	405,600		405,600	217,825	221,031	(3,206)	(9,500)
	Customer Services	1,017,800		1,017,800	638,500	614,186	24,314	4,000
	Core Corporate	0		0	478,801	498,342	(19,541)	0
	Data And Information	190,700	48,000	238,700	102,924	46,129	56,795	5,600
	Project Management Office	300,600	25,000	325,600	261,390	248,013	13,377	9,100
Corp & Comm - Support	<b>TOTAL</b>	<b>11,696,200</b>	<b>95,000</b>	<b>11,791,200</b>	<b>7,393,752</b>	<b>7,591,165</b>	<b>(197,413)</b>	<b>20,300</b>

Summary of Operational Adjustments:

Digital Intern	22,000
Data & Info re Acuma	48,000
PMO agency	25,000
	<u>95,000</u>



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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,692,000	586,000	2,278,000	600,321	890,743	(290,422)	267,500
	Support Services	64,500		64,500	0	0	0	0
Total Expenditure		1,756,500	586,000	2,342,500	600,321	890,743	(290,422)	267,500
	Income	0	0	0	0	(22,958)	22,958	22,900
Other Expenditure & Income	TOTAL	1,756,500	586,000	2,342,500	600,321	867,785	(267,464)	290,400

## Summary of Operational Adjustments:

Redetermination Teachers Pay Award Funding

586,000
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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,756,500	586,000	2,342,500	600,321	867,785	(267,464)	267,500
	Income	0	0	0	0	0	0	22,900
Other Expenditure & Income	TOTAL	1,756,500	586,000	2,342,500	600,321	867,785	(267,464)	290,400

## Summary of Operational Adjustments:

Redetermination Teachers Pay Award Funding

586,000
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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,291,000		2,291,000	1,798,500	1,804,305	(5,805)	43,000
	Support Services	8,500		8,500	0	0	0	0
Total Expenditure		2,299,500		2,299,500	1,798,500	1,804,305	(5,805)	43,000
Joint Boards	TOTAL	2,299,500	0	2,299,500	1,798,500	1,804,305	(5,805)	43,000

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,314,500	1,289,375	25,125	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	1,798,500	1,804,305	(5,805)	43,000

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Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	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 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	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

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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	20,678,200	0	20,678,200	11,145,544	10,975,371	170,173	568,000
	Property Costs	967,800	8,000	975,800	453,229	318,043	135,186	89,000
	Transport Costs	224,000	0	224,000	107,097	113,636	(6,539)	(66,000)
	Supplies & Services	2,389,700	(8,000)	2,381,700	724,260	729,259	(4,999)	(86,000)
	Third Party Payments	38,187,200	(39,600)	38,147,600	19,819,722	18,782,449	1,037,273	(1,496,000)
	Transfer Payments		39,600	39,600	23,130	18,914	4,216	0
	Support Services	2,331,100	0	2,331,100	0	22,541	(22,541)	0
	Depcn And Impairment Losses	888,800	0	888,800	0	0	0	0
	<b>Total Expenditure</b>	<b>65,666,800</b>		<b>65,666,800</b>	<b>32,272,982</b>	<b>30,960,213</b>	<b>1,312,769</b>	<b>(991,000)</b>
	Income	(9,409,800)	0	(9,409,800)	(8,783,017)	(1,727,679)	(7,055,338)	287,000
Core funding from	Integration Joint Board	(55,929,200)	0	(55,929,200)	(23,817,265)	(29,566,135)	5,748,870	704,000
Health & Social Care Partnership	<b>TOTAL</b>	<b>327,800</b>	<b>0</b>	<b>327,800</b>	<b>(327,300)</b>	<b>(333,601)</b>	<b>6,301</b>	<b>0</b>

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	910,500	(910,500)	0	0	0	0	0
	Public Protect.-Child. & Families	8,767,100		8,767,100	4,229,817	3,827,534	402,283	521,000
	Older People			0	0	0	0	0
	Adult Health - Intensive Services		8,214,000	8,214,000	4,126,189	5,591,719	(1,465,530)	(382,000)
	Adult Health-Localities Services			0				
	Older People	23,699,800	(8,214,000)	15,485,800	6,215,000	7,562,000	(1,347,000)	(313,000)
	Physical Disability	4,554,800	200	4,555,000	1,828,000	2,768,000	(940,000)	(402,000)
	Learning Disability	10,235,100		10,235,100	4,107,000	6,314,000	(2,207,000)	(285,000)
	Mental Health	1,637,000	(1,637,000)	0	0	0	0	
	Recovery Services-Mental Health		1,929,000	1,929,000	866,762	1,366,163	(499,401)	97,000
	Addictions	291,700	(291,700)	0	0	0	0	
	Recovery Services-Addictions			0			0	
	Criminal Justice	0		0	(33,943)	(93,628)	59,685	0
	Finance & Resources		7,071,000	7,071,000	2,151,140	1,896,746	254,394	60,000
	Support Service & Management	6,161,000	(6,161,000)	0	0	0	0	0
		56,257,000	0	56,257,000	23,489,965	29,232,534	(5,742,569)	(704,000)
	Core Funding from Integration Joint Board	(55,929,200)	0	(55,929,200)	(23,817,265)	(29,566,135)	5,748,870	704,000
Health & Social Care Partnership	TOTAL	327,800	0	327,800	(327,300)	(333,601)	6,301	0

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Period End: 31 October 2019

Period 07 / 2020

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,370,700		4,370,700	2,391,590	2,181,298	210,292	324,600
	Property Costs	1,484,000		1,484,000	702,755	348,482	354,273	56,400
	Transport Costs	147,600		147,600	86,107	57,793	28,314	0
	Supplies & Services	2,518,200		2,518,200	1,223,411	1,414,900	(191,489)	(497,100)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	31,914	23,678	8,236	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>4,435,777</b>	<b>4,026,151</b>	<b>409,626</b>	<b>2,600</b>
	Income	(14,417,200)	0	(14,417,200)	(8,212,750)	(8,019,519)	(193,231)	(108,700)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,776,973)</b>	<b>(3,993,368)</b>	<b>216,395</b>	<b>(106,100)</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,919,300		2,919,300	1,402,806	1,678,090	(275,284)	(83,300)
	Hra - Client	(2,919,300)		(2,919,300)	(5,179,779)	(5,671,458)	491,679	(22,800)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,776,973)</b>	<b>(3,993,368)</b>	<b>216,395</b>	<b>(106,100)</b>