

EAST RENFREWSHIRE COUNCILCABINET24 January 2019Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2018/19**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2018/19. The report provides details of expected year end variances for each department at period 8 and is based on the financial position as at 9 November 2018.

**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 32 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 8 against the Council's approved revenue budget for 2018/19, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions

The revenue budget for 2018/19 approved by the Council has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 25 October 2018 report to Council	233,489
Additional Grant Funding	1,791
Reduction in planned use of Reserve Funding (as per Council decision December 2018)	(826)
Total Net Expenditure to be Monitored	<u>234,454</u>

**BUDGET PERFORMANCE**

## 4

5. As at 9 November 2018 the estimated year end position shows a net favourable variance on net expenditure of £705k based on current information. For General Fund services the projected underspend is £705k. Council Tax collection position is slightly lower than budgeted, with a reduction in income of £250k now anticipated, bringing the total forecast underspend on General Fund services to £455k.

The projected revenue outturn variance reflects the increased pressures arising from the latest pay award offer.

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

Department	Forecast Outturn £'000		
	P3	P5	P8
Education	262	699	109
Contribution (to) IJB	0	(56)	0
Environment (Incl. O/Housing)	19	(32)	418
Environment – Support	2	(1)	(18)
Corporate & Community – Comm. Res	501	443	19
Corporate & Community - Support	592	539	118
Chief Executive's Office	(23)	(16)	(11)
Chief Executive's Office – Support	(2)	(2)	49
Other Expenditure & Income	778	56	(64)
Joint Boards	22	22	22
Corporate Contingency	124	124	63
HSCP	0	0	0
Housing Revenue Account	0	0	0
<b>Total £ Variance</b>	<b>2,275</b>	<b>1,776</b>	<b>705</b>
Total Budgeted Expenditure	233,489	233,489	234,454
<b>% Variance</b>	<b>0.97%</b>	<b>0.76%</b>	<b>0.30%</b>

Notable variances are as follows:-

### i) Education

The current year end forecast indicates an underspend of £109k, due mainly to the early realisation of operational savings, underspends within utilities, payments to other agencies and net over recoveries of income within wraparound services. These are in part offset by overspends within staffing costs arising from delivery of approved savings.

The main movement from the last reported Period 5 outturn is due to budget movements/adjustments agreed by Council, an increase in anticipated costs within payments to other bodies and an increase in the net over recoveries of income within wraparound services

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

The current year end forecast indicates an underspend of £418k, and is primarily due to a reduction in disposal costs within Waste Management, reduced operational costs within Protective services and Cleansing and an over recovery of planning and building warrant fees. These favourable outturns are offset by operational overspends within Parks supplies and services and Roads maintenance costs on potholing and reactive repairs.

The main movement from the last reported Period 5 outturn is due to increased Planning & Building Warrant fee income, a reduction in the projected overspend of Roads maintenance operations and a further reduction in Waste management operational costs due to lower activity than that anticipated.

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

The projected underspend of £19k is primarily due to controlled underspends within payroll and supplies & services. The movement from the last reported Period 5 outturn is mainly due to budget / movements agreed by Council.

**iv) Corporate & Community - Support**

The anticipated underspend of £118k is mainly due to a combination of underspends within payroll costs due to managed vacancies and reduced expenditure within supplies and services. The movement from the last reported Period 5 outturn is mainly due to budget/movements agreed by Council.

**v) Other Expenditure**

The projected overspend of £64k is due to additional expenditure resulting from the revised pay award offer and pension costs arising from service redesigns which have been partially offset by lower Council loans debt charges and reduced costs arising from Insurance contract renewals. The impact of additional net expenditure arising from the recently revised pay offer and the Insurance contract renewals is currently summarised here within Other Expenditure, but the intention is that individual services will reflect these impacts in their expenditure forecasts in future reports.

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

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £748k has been added to reflect capital charging policies. This sum does not require to be funded.

It should be noted that management of the HSCP budget is under the direction of the Integration Joint Board and included a planned use of IJB reserves of £732k.

The ongoing review of current care package commitments and the part achievement of planned 2018-19 savings funded from the IJB reserves across all services, indicates that use of reserves will reduce to £504k.

## CONCLUSIONS

- 6 The Council's projected revenue out-turn position is reported as an operational underspend of £455k. 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. Further, in view of the tighter than anticipated 2019-20 provisional grant settlement and the impact of the recent increases in pay offers, all departments are expected to consolidate and maximise underspends wherever possible in the current year in order to help address future budget provision.

## 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 32 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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## BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

## KEY WORDS

Revenue budget monitoring, monitoring statements, budgetary control, efficiency targets, operational variance analysis.

**BUDGET MONITORING REPORTS  
PERIOD 08  
As at 09 November 2018**

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## EDUCATION

### PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 - £ 108,600 UNDERSPEND

#### **Pre Five Education (£230,800 underspend)**

A net over-recovery of income in relation to Wraparound charges is forecast due to increased demand (£415k). This is based on the information available to date and on previous years' experience and will continue to be reviewed. This position is partially offset by expenditure on redundancy costs associated with the delivery of approved savings (£193k).

#### **Primary Education (£93,400 overspend)**

An overspend is forecast in relation to redundancy costs associated with the delivery of approved savings (£126k). This position is partially offset by an underspend on PFI/PPP payments (£24k) and by the early realisation of future savings (£9k).

#### **Secondary Education (£78,400 underspend)**

An underspend is forecast in relation to the early realisation of future savings in relation to property costs (£30k), utility costs (including water metered charges) based on the information available to date (£78k) and PFI/PPP/HUB payments (£20k). This position is partially offset by a projected under-recovery of Pupil Support Assistant income recharged to other local authorities (£52k) which is also based upon the information available to date.

#### **Schools – Other (£37,600 overspend)**

An overspend is projected as a result of the cost of staff on redeployment within the department (£48k). This is partially offset by additional turnover achieved (£12k)

#### **Administration Services (£73,400 overspend)**

An overspend is forecast in relation to redundancy costs (£47k) and as a result of higher than budgeted spend on National Insurance and Superannuation (£43k) partially offset by increased turnover (£18k).

#### **Psychological Services (£113,700 underspend)**

An underspend is projected in relation to staffing costs as a result of increased turnover and maternity leave during the year (£114k).

#### **Cleaning Services (£174,000 overspend)**

This variance relates primarily to payroll costs projected in relation to redundancy costs and detriment payments (£111k), higher than budgeted rates of National Insurance and Superannuation (£17k), and increased costs relating to agency staffing and holiday pay & allowances (£18k). An overspend is also projected on expenditure in relation to cleaning materials and equipment (£21k).

#### **Catering Services (£75,000 underspend)**

An underspend is projected in relation to the early realisation of approved savings (£75k)

#### **Other Services (£10,900 overspend)**

A number of smaller variances contribute to this overspend..

#### **Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The forecast is based on the information currently available and indicates an underspend of £108,600 which represents 0.1% of the Education department budget. This forecast must be considered in light of Devolved School Management carry forward thresholds.

Overall the main favourable variances at Period 8 can be summarised as the early realisation of savings (£142k), projected underspends in relation to PFI/PPP/HUB payments (£44k) and the net over-recovery of income in relation to wraparound (£415k). This position is partially offset by overspends on staffing costs in relation to detriment, redeployment & redundancy costs associated with the delivery of approved savings (£525k).

There has been a significant movement from the forecast variance reported previously which is largely due to the budget adjustments/movements approved by Council following the Period 5 report (£556k). In addition to these movements there has been a significant change to the anticipated costs in relation to external placements for children with additional support needs (£161k). This has been partially offset by an increase in the net over-recovery in relation to Wraparound (£111k).

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 – 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 180N SUPPORT

**PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 - £ 417,500 UNDERSPEND**

### **Directorate & Management (£8,300 Underspend)**

A number of smaller variances contribute to this underspend.

### **Non-Operational Properties (£30,000 Underspend)**

Repair costs related to non-operational properties are lower than anticipated.

### **Planning and Building Control (£149,200 Underspend)**

Additional staff have been required due to the volume of planning and building warrant applications, causing a projected overspend (£70k). An underspend is projected in payroll costs within Strategic Planning (£60k) along with an overspend in Consultancy costs (£50k) arising from the introduction of new fire safety regulations. The net operational overspends have been more than offset by a projected over-recovery in planning and building warrant fees (£217k).

### **Economic Development (£26,000 Overspend)**

Overspend in relation to the Barrhead Foundry Business Zone (£20k), as well as property costs associated with the Greenlaw Business Centre (£5k) in the event of a building operator not being appointed prior to completion of the Business Centre.

### **Roads (£213,200 Overspend)**

Agency staff costs to cover vacancies and skills shortages are causing an overspend (£108k). Overspend on reactive repairs and potholing (£160k) is projected due to the impact of last year's winter, partially offset by an over-recovery in Inspection Charges associated with new housing developments (£50k).

### **Parks (£124,600 Overspend)**

Payroll, overtime and contractor payment projections indicate an overspend (£200k). An over-recovery in Grounds Maintenance income charges (£110k) is projected but is partially offset by an under-recovery in sports pitch let income (£40k).

### **Cleansing (£147,600 Underspend)**

Manual payroll costs are projected to underspend (£73k). Income from sales of bins in relation to new properties is likely to over-recover (£20k). Street cleaning costs are expected to underspend (£30k). New customers in relation to Commercial Waste should lead to an over-recovery (£25k).

### **Waste Management (£303,400 Underspend)**

As a result of management action, a significant reduction in tonnages being disposed of at Barrhead's Civic Amenity Site is expected, resulting in a projected underspend (£333k). Improvements to the Civic Amenity Site (£80k) are planned to utilise this underspend. Payroll costs are projected to underspend (£88k) as a result of the department's ongoing Change Programme, however active tonnage rates would indicate a slight overspend here of (£38k).

### **Neighbourhood Services Management (£28,400 Underspend)**

In line with service redesign, a Neighbourhood Services management team has been identified. Due to the timing of service redesign work, an underspend is projected.

### **Protective Services (£97,000 Underspend)**

Excluding grant-funded posts, payroll costs are projected to underspend (£47k). Numerous other underspends contribute to the overall underspend, namely those in Scientific Services (£20k), Calibration & Testing fees (£11k), spend on Contaminated Land (£10k) and Prevention services (£10k).

### **Other Housing (£17,400 Underspend)**

A slight underspend in payroll costs (£33k) alongside underspends in contractor costs (£50k) and Translation & Interpretation costs (£15k) are partially offset by an overspend in site investigations (£80k).

**Summary:** The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Within Waste Management, management action has resulted in a significant reduction in tonnages being disposed of at Barrhead's Civic Amenity Site (£333k). A projected over-recovery of Planning and Building Warrant Fees (£217k) also contributes to the overall underspend. Also contributing to the overall underspend are projected underspends in Protective Services (£97k) and Cleansing (£148k). The projected overspend in Roads (£213k) is in part due to spend on potholing and reactive repairs. There is a projected overspend in contractor payments within Park services (£125k). Overall, an underspend of £417,500 is projected. There has been a significant improvement to the forecast variance reported previously and is mainly due to increased Planning & Building warrant income, further reductions in tonnages at the Barrhead Civic Amenity site and a reduction in projected maintenance costs within Roads.

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**

**PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 - £18,200 OVERSPEND**

**Property & Technical Services (£20,200 Overspend)**

Legal fees have been incurred in relation to the potential sale of land / property (£20k) causing an overspend.

**Accommodation (£2,000 Underspend)**

Utility costs are projected to slightly underspend.

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Overall, the legal fees incurred in relation to the potential sale of land / property are causing an overspend of £18,200.

**Community Learning & Development, Community Planning & Community Safety (£87,600 Overspend).**

This variance is mainly due to a combination of additional expenditure on payroll and supplies budgets given the favourable overall departmental position prior to the budget adjustments approved by the Council at period 5. This position is in line with service objectives.

**Money Advice & Registrars (£60,700 Underspend)**

The underspend mainly relates to staffing as a result of turnover and vacant hours across the teams.

**Directorate, Community Resources Management, Equalities & Business Support (£26,600 Underspend)**

The underspend relates to payroll and is largely due to an employee retiral.

**Members Expenses, Elections and Corporate & Democratic Core (£3,500 Underspend)**

The variance relates to minor underspends across several lines within these services.

**Housing Benefits & Revenues Benefits (£3,000 Overspend)**

Following budget adjustments approved by the Council at period 5, the variance has reduced significantly.

**Council Tax/ Non Domestic Rates (£19,100 Underspend)**

Following budget adjustments approved by the Council at period 5, the remaining underspend is due to lower spending across supplies lines.

**Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £19,300 is due to a combination of underspends on payroll coupled with underspends across supplies budgets. The movement in the forecast outturn from that last reported is mainly as a result of budget adjustments approved by the Council at period 5

**Revenues General (£40,400 Underspend)**

The underspend is largely due to slippage on filling vacancies.

**Policy/PMO (£2,300 Underspend)**

The variance relates to minor underspends across payroll lines.

**ICT (£700 Underspend)**

Following budget adjustments approved by the Council at period 5, there are minor variances to report at this time.

**Customer First (£15,200 Underspend)**

This is mainly due to staffing related underspends as a result of vacancies which are being managed to assist in the delivery of the 2019-20 savings.

**Communications & Printing (£34,500 Underspend)**

The underspend is mainly due to managed vacancies within the Communications team coupled with underspends on printer hire and copy charges.

**Human Resources & Payroll (£23,300 Underspend)**

The underspend is largely due to reduced spending on payroll as a result of staff transferring to the core systems team.

**Democratic Services (£2,000 Underspend)**

The variance relates to minor underspends across several budget lines.

**Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £118,400 in Support is significantly lower than that previously reported and is due to approved budget adjustments/alignments that have now been undertaken. The remaining underspend is largely due to a combination of underspends across payroll budgets due to managed vacancies and reduced expenditure on supplies budgets.

## CHIEF EXECUTIVES 19 – NON SUPPORT

### PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 - £10,700 OVERSPEND

The projected overspend of £10,700 is comprised of several variances:

In Accountancy there is a projected under-recovery of income (£29k) for Interest on Temporary Deposits based upon current rates of interest being earned and last year's outturn. In Civic Licensing, Supplies and Services are projected to outturn over budget (£13k) based upon last year's outturn and current levels of expenditure to date.

Partly offsetting these adverse variances is higher than budgeted (£30k) Taxi Licence income due to the increased uptake of taxi licences for popular one, two or three year licences. Licencing Board Supplies & Services are projected to outturn under budget (£0.5k) and Income is projected to outturn over-recovered (£1.1k) based upon last year's outturn and current levels of expenditure and income to date.

#### **Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 8 of £10,700 is due to a projected under-recovery of income for Loans Fund Interest and higher projected Supplies and Services expenditure in Civic Licensing. These are partly offset by higher than budgeted Taxi Licence income in Civic Licensing

**PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 - £49,100 UNDERSPEND**

**Chief Executive's Office**

The projected underspend of £49,100 is comprised of several variances:

Payroll Costs are projected to underspend due to staff turnover in Accountancy (£18k), in Procurement (£13k) and in Internal Audit (£8k). In addition Supplies and Services in Accountancy are projected to underspend (£16k) based upon last year's outturn and current levels of expenditure to date

Partly offsetting these favourable variances is a projected overspend (£6k) in the Chief Executive's Office due to no staff turnover within the section

**Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 8 of £49,100 is due to staff turnover in Accountancy (£18k), Procurement (£13k) and Internal Audit (£8k) and savings in Supplies and Services (£16k) within Accountancy. Partly offsetting these favourable variances is an overspend (£6k) in the Chief Executive's Office due to no staff turnover in the section.



## OTHER EXPENDITURE &amp; INCOME

## PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 – £64,000 OVERSPEND

**Restructuring Costs ( Nil Variance )**

It is anticipated that this budget resource will be fully required to meet expected costs arising from service restructure/designs (change programme), single status final payments and redeployment costs.

**Unallocated Overheads ( £58,900 Overspend)**

This budget resource has been exceeded to meet pension costs of known commitments at this time and non-recurring elements arising from service restructure/designs.

**Loan Debt (£200,000 Underspend)**

A projected underspend in Loan Debt due to careful monitoring of interest rates and the revised timing of the General Fund capital programme (£200k) is anticipated.

**Other Services ( £205,100 Overspend)**

The impact of the revised pay award offer is additional expenditure of £449k which will be partly offset by anticipated reductions in Insurance costs arising from contract renewals £185k. This budget resource will also be required to meet expenditure arising from contingent operations, operational spending pressures and service re-alignments.

**Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The reported position of £64k overspend is due to additional expenditure resulting from the revised pay award offer and pension costs arising from service redesigns which have been partially offset by lower Council's loans debt charges and reduced costs arising from Insurance contract renewals. The impact of additional net expenditure arising from the revised pay award offer and Insurance contract renewals has currently been reported within this service, but the intention would be that the impact of this additional net expenditure will be reflected against individual services expenditure in future reports.

## HEALTH &amp; SOCIAL CARE PARTNERSHIP

## PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 – Nil Variance

**Children & Families (£250,000 underspend )**

The projected underspend of £250,000 is the net impact of lower than estimated staff costs (£224k) largely due to staff turnover and vacancies, and third party purchased care (£46k) being offset by higher supplies and services and other costs (£19k). The current projection includes an allowance for an assumed increase in activity to 31 March 2019.

**Older Peoples Service (£617,000 overspend)**

The projected overspend of £617,000 primarily reflects the current cost of care packages (£597k), transport costs (£45k), staff costs (£61k) and supplies (£60k), being partially offset by additional income (£149k). The projected overspend in care costs reflects an over commitment in respect of nursing and residential care (£318k) arising from the full year effect of the winter pressures experienced during January – March 2018. Likewise such winter pressures has resulted in additional care at home packages for individuals (£126k) assessed as requiring support to remain at home. The projection for the year includes additional costs for care at home, winter pressures and new activity to 31 March 2019.

**Physical & Sensory Disability (£80,000 underspend)**

The projected underspend primarily reflects staff vacancies (£79k).

**Learning Disability (£128,000 underspend)**

The projected underspend of £128,000 principally reflects staff vacancies (£118k).

**Mental Health (£20,000 overspend)**

The projected overspend reflects non achievement of staff turnover.

**Addictions & Substance Misuse (£47,000 overspend)**

The projected overspend of £47,000 reflects the non achievement of staff turnover.

**Support Service & Management (£84,000 underspend)**

The projected underspend primarily reflects additional costs relating to service transformation and finance support (£48k) being offset by projected lower property costs (£99k) and supplies and other costs (£31k).

**Criminal Justice (£23,000 underspend)**

A number of smaller variances contribute to this underspend.

**Strategic Services (£13,000 underspend)**

The projected underspend reflects current staff vacancies.

**Fit For The Future (£397,600 overspend)**

This reflects the balance of savings still to be achieved in the current year. The original savings target of £731,600 has been reduced by identified savings of £334,000 to date, with such savings increasing on for a full year basis to £561,000 in 2019/20. Any overspends at the year end will be funded from the IJB reserves and work continues with the structure review.

**Summary:**

The projected outturn position, excluding the Fit For The Future Programme highlights an over spend of £106,000. We continue to contain this over spend within existing budgets as the year progresses, if required this will be funded from IJB reserves. Any balance of the required savings from the Fit For The Future Programme will also be met from IJB reserves and is currently £397,600 for the current year.

## HOUSING REVENUE ACCOUNT (HRA)

PROBABLE OUTTURN FORECAST AS AT 09 NOVEMBER 2018 – Nil Variance

### **Housing Revenue Account (£127,800 Overspend)**

A projected underspend in payroll costs (£106k) is almost fully offset with increased agency staff costs (£101k) to cover these vacancies. Other overspends are caused by increased contract works (£60k) and increased void rent losses (£75k).

### **Housing Maintenance Team (£127,800 Underspend)**

A projected underspend in payroll costs (£215k) is partially offset by corresponding overspends in agency staff (£92k).

### **Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. Overall, the service is expected to break even at the year end.

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Budgetary Control Statement  
Period 08 / 2019 09 Nov 2018

Period End: 09 November 2018

Period 08 / 2019

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	136,544,300	1,302,900	137,847,200	67,359,200	64,963,200	2,396,000	108,600
Contribution to Integration Joint Board	48,184,500	(2,100)	48,182,400	23,994,800	23,067,700	927,100	0
Environment	31,148,600	60,400	31,209,000	14,921,300	12,388,100	2,533,200	417,500
Environment - Support	0	0	0	1,415,100	1,482,000	(66,900)	(18,200)
Chief Executives Office	49,300	0	49,300	36,500	10,700	25,800	(10,700)
Chief Executives Office - Support	0	0	0	1,712,200	1,640,200	72,000	49,100
Corp & Comm - Community Resources	13,213,500	(340,000)	12,873,500	4,388,000	4,196,300	191,700	19,300
Corp & Comm - Support	0	0	0	5,866,900	6,146,400	(279,500)	118,400
Other Expenditure & Income	1,748,800	(55,500)	1,693,300	599,200	776,800	(177,600)	(64,000)
Joint Boards	2,229,300	0	2,229,300	1,772,700	1,765,700	7,000	22,400
Contingency - Welfare	200,000	0	200,000	0	0	0	62,400
Health & Social Care Partnership	170,300	0	170,300	(337,200)	(298,000)	(39,200)	0
Housing Revenue Account	0	0	0	(3,977,000)	(3,881,800)	(95,200)	0
<b>TOTAL</b>	<b>233,488,500</b>	<b>965,700</b>	<b>234,454,300</b>	<b>117,751,700</b>	<b>112,257,300</b>	<b>5,494,400</b>	<b>704,800</b>

Summary of Operational Adjustments

Reduction in use of reserves : As per Council -December '18 (826,000)

Additional Resources:

Teacher Induction Grant 1,740,700  
Access to free sanitary products 51,000

**965,700**

Budgetary Control Statement  
Period 08 / 2019 09 Nov 2018

Period End: 09 November 2018

Period 08 / 2019

Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	134,590,400	3,013,400	137,603,800	81,840,000	78,619,500	3,220,500	457,000
Property Costs	15,841,700	26,800	15,868,500	10,494,700	9,700,400	794,300	(233,300)
Transport Costs	5,469,300	100	5,469,400	3,478,600	3,406,400	72,200	(23,300)
Supplies & Services	53,794,500	(896,200)	52,898,300	28,964,100	27,396,000	1,568,100	(845,400)
Contributions	2,224,000	0	2,224,000	1,772,700	1,765,700	7,000	22,400
Third Party Payments	45,387,000	68,500	45,455,500	24,403,100	24,755,900	(352,800)	(2,033,500)
Transfer Payments	22,165,600	(285,000)	21,880,600	11,203,100	10,881,100	322,000	449,000
Support Services	14,250,400	(331,100)	13,919,300	77,500	3,000	74,500	(39,400)
Other Expenditure	1,748,800	(55,500)	1,693,300	599,200	796,000	(196,800)	(83,200)
Depcn And Impairment Losses	17,340,300	0	17,340,300	0	0	0	20,000
Financing Costs	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURE</b>	<b>312,812,000</b>	<b>1,541,000</b>	<b>314,353,000</b>	<b>162,833,000</b>	<b>157,324,000</b>	<b>5,509,000</b>	<b>(2,309,700)</b>
Income	(79,323,500)	(575,300)	(79,898,800)	(45,081,200)	(45,066,500)	(14,700)	3,014,500
<b>TOTAL</b>	<b>233,488,500</b>	<b>965,700</b>	<b>234,454,200</b>	<b>117,751,800</b>	<b>112,257,500</b>	<b>5,494,300</b>	<b>704,800</b>

Budgetary Control Statement  
Period 08 / 2019 09 Nov 2018

Period End: 09 November 2018

Period 08 / 2019

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	90,323,400	2,732,500	93,055,900	50,887,000	49,746,400	1,140,600	(329,600)
	Property Costs	10,920,300	95,200	11,015,500	7,290,100	7,098,500	191,600	15,500
	Transport Costs	1,787,200	100	1,787,300	1,181,900	1,169,200	12,700	(6,200)
	Supplies & Services	29,550,700	(1,007,900)	28,542,800	13,582,800	13,404,100	178,700	(360,800)
	Third Party Payments	7,249,700	(361,500)	6,888,200	3,699,800	3,740,000	(40,200)	(278,100)
	Transfer Payments	838,900	5,000	843,900	588,900	713,600	(124,700)	(379,900)
	Support Services	5,006,900	(82,800)	4,924,100	0	0	0	0
	Depcn And Impairment Losses	8,200,500	0	8,200,500	0	0	0	0
<b>Total Expenditure</b>		<b>153,877,600</b>	<b>1,380,600</b>	<b>155,258,200</b>	<b>77,230,500</b>	<b>75,871,800</b>	<b>1,358,700</b>	<b>(1,339,100)</b>
	Income	(17,333,300)	(77,700)	(17,411,000)	(9,871,200)	(10,908,600)	1,037,400	1,447,700
Education	<b>TOTAL</b>	<b>136,544,300</b>	<b>1,302,900</b>	<b>137,847,200</b>	<b>67,359,300</b>	<b>64,963,200</b>	<b>2,396,100</b>	<b>108,600</b>

Devolved School Management - Budget Adjustments:

There have been operational adjustments between  
Objective headings in this reporting period in  
accordance with approved DSM scheme. 0

Operational Adjustments

Reduction in use of reserves (406,000)  
(as per Council December '18)  
Net reduction to Support Costs (82,800)

Additional Resources:

Teacher Induction Grant 1,740,700  
Access to free sanitary products 51,000

1,302,900

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	8,937,200	(116,300)	8,820,900	4,261,900	3,468,700	793,200	230,800
	Primary Education	43,569,800	989,400	44,559,100	22,804,100	22,395,400	408,700	(93,400)
	Secondary Education	56,386,000	643,600	57,029,500	29,915,400	29,589,000	326,400	78,400
	Schools Other	3,434,600	76,200	3,510,900	1,518,900	1,269,700	249,200	(37,600)
	Special Education	6,469,600	(149,900)	6,319,800	3,120,400	3,026,300	94,100	3,900
	Psychological Service	835,900	0	835,900	483,000	403,600	79,400	113,700
	Transport (excl Spec Educ)	928,100	0	928,100	696,400	718,500	(22,100)	(11,900)
	Bursaries / Emas	0	0	0	0	48,000	(48,000)	0
	Provision for Clothing	209,700	0	209,700	199,900	192,500	7,400	0
	Administration & Support	8,094,400	(133,500)	7,960,900	1,909,200	1,759,700	149,500	(73,400)
	School Crossing Patrollers	0	0	0	(37,900)	(88,200)	50,300	0
	Catering	0	0	0	(7,500)	(329,700)	322,200	75,000
	Cleaning	0	0	0	(239,200)	(192,200)	(47,000)	(174,000)
	Culture & Leisure Services	7,679,000	(6,600)	7,672,400	2,734,700	2,702,000	32,700	(2,900)
Education	<b>TOTAL</b>	<b>136,544,300</b>	<b>1,302,900</b>	<b>137,847,200</b>	<b>67,359,300</b>	<b>64,963,300</b>	<b>2,396,000</b>	<b>108,600</b>

**Devolved School Management - Budget Adjustments:**

There have been operational adjustments between Objective headings in this reporting period in accordance with approved DSM scheme.	0
<b>Summary of Operational Adjustments</b>	
Reduction in use of reserves (as per Council December '18)	(406,000)
Net reduction to Support Costs -	(82,800)
<b>Additional Resources:</b>	
Teacher Induction Grant	1,740,700
Access to free sanitary products	51,000
	<u><u>1,302,900</u></u>



Budgetary Control Statement  
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Period 08 / 2019

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	48,184,500	(2,100)	48,182,400	23,994,800	23,067,700	926,100	
Contribution to Integration Joint Board	TOTAL	48,184,500	(2,100)	48,182,400	23,994,800	23,067,700	926,100	0

Summary of Operational Adjustments.

Resource Transfer -HSCP From O/Expenditure - Payroll pressures : NCHC increase	55,500
Resource Transfer -HSCP From CCS-Support - Reduction to support costs : NCHC reduction	<u>(57,600)</u>
	<u><u>(2,100)</u></u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	48,184,500	(2,100)	48,182,400	23,994,800	23,067,700	926,100	
Contribution to Integration Joint Board	TOTAL	48,184,500	(2,100)	48,182,400	23,994,800	23,067,700	926,100	0

Summary of Operational Adjustments.

Resource Transfer -HSCP From O/Expenditure - Payroll pressures : NCHC increase	55,500
Resource Transfer -HSCP From CCS-Support - Reduction to support costs : NCHC reduction	<u>(57,600)</u>
	<u><u>(2,100)</u></u>

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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	13,991,700	41,700	14,033,400	7,808,400	7,192,500	615,900	48,700
	Property Costs	2,514,800	(18,400)	2,496,400	1,211,700	1,175,200	36,500	(281,200)
	Transport Costs	3,251,700	0	3,251,700	2,007,000	1,964,600	42,400	26,500
	Supplies & Services	17,713,700	174,700	17,888,400	10,099,600	8,274,900	1,824,700	(403,900)
	Third Party Payments	833,100	0	833,100	225,800	213,100	12,700	(71,200)
	Transfer Payments	807,800	0	807,800	411,300	505,600	(94,300)	(252,300)
	Support Services	2,706,500	(137,600)	2,568,900	77,500	0	77,500	(37,600)
	Depcn And Impairment Losses	3,686,500	0	3,686,500	0	0	0	0
<b>Total Expenditure</b>		<b>45,505,800</b>	<b>60,400</b>	<b>45,566,200</b>	<b>21,841,300</b>	<b>19,325,900</b>	<b>2,515,400</b>	<b>(971,000)</b>
	Income	(14,357,200)	0	(14,357,200)	(6,919,900)	(6,937,900)	18,000	1,388,500
Environment	<b>TOTAL</b>	<b>31,148,600</b>	<b>60,400</b>	<b>31,209,000</b>	<b>14,921,400</b>	<b>12,388,000</b>	<b>2,533,400</b>	<b>417,500</b>

Summary of Operational Adjustments

From CCS : Employee Costs - Pay Pressures	48,000
From CCS :Supplies & Serv. - Mixed Tenure Scheme	50,000
From CCS support : Additional Roads Repairs	100,000
Net reduction to Support Costs -	(137,600)
	<u>60,400</u>

Budgetary Control Statement  
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Period 08 / 2019

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,692,100	(166,700)	1,525,400	498,000	427,900	70,100	42,200
	Environment Accommodation	0	0	0	517,500	684,700	(167,200)	(18,800)
	Planning & Development	1,158,900	146,400	1,305,300	597,000	477,300	119,700	149,200
	Economic Development Summary	1,185,800	5,400	1,191,200	458,800	448,600	10,200	(26,000)
	Roads - Council	12,389,300	8,000	12,397,300	5,990,800	5,879,800	114,100	(213,200)
	Roads Contracting Unit	0	0	0	(59,500)	(205,300)	145,800	0
	Parks	2,356,300	0	2,356,300	951,900	354,000	597,900	(124,600)
	Cleansing & Recycling	4,384,800	1,600	4,386,400	1,800,100	1,545,500	254,600	147,600
	Waste Management	3,926,800	0	3,926,800	2,265,200	1,758,000	507,200	303,400
	Protective Services	1,194,900	6,500	1,201,400	565,300	423,700	141,600	97,000
	Transport	0	0	0	(175,500)	62,000	(237,500)	0
	Neighbourhood Services Mgmt	239,300	3,200	242,500	127,900	135,100	(7,200)	28,400
	Env Strat/ Op Management	239,000	3,200	242,200	169,100	173,400	(4,300)	(15,100)
	Non Operational Properties	293,700	0	293,700	187,300	18,300	169,000	30,000
	Other Housing	2,087,700	52,800	2,140,500	1,027,500	205,100	822,400	17,400
Environment	TOTAL	31,148,600	60,400	31,209,000	14,921,400	12,388,100	2,533,300	417,500

Summary of Operational Adjustments

From CCS : Employee Costs - Pay Pressures	48,000
From CCS :Supplies & Serv. - Mixed Tenure Scheme	50,000
From CCS support : Additional Roads Repairs	100,000
Net reduction to Support Costs -	(137,600)
	<u>60,400</u>

Budgetary Control Statement  
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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,858,100	12,000	1,870,100	1,028,500	902,600	125,900	214,900
	Property Costs	992,900	0	992,900	724,000	655,500	68,500	2,000
	Transport Costs	14,700	0	14,700	9,100	8,000	1,100	0
	Supplies & Services	312,900	25,000	337,900	116,100	133,100	(17,000)	(15,100)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	65,600	0	65,600	0	0	0	0
<b>Total Expenditure</b>		<b>3,244,200</b>	<b>37,000</b>	<b>3,281,200</b>	<b>1,877,700</b>	<b>1,699,200</b>	<b>178,500</b>	<b>201,800</b>
	Income	(1,107,800)	0	(1,107,800)	(462,600)	(217,200)	(245,400)	(220,000)
Environment - Support	<b>TOTAL</b>	<b>2,136,400</b>	<b>37,000</b>	<b>2,173,400</b>	<b>1,415,100</b>	<b>1,482,000</b>	<b>(66,900)</b>	<b>(18,200)</b>

Summary of Operational Adjustments

From CCS support: Employee Cost -Pay Pressures	12,000
From CCS support:Supplies & Services -Defibrillators	25,000
	<u>37,000</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	1,012,100	37,000	1,049,100	684,800	825,600	(140,800)	(20,200)
	Accommodation	1,124,300	0	1,124,300	730,300	656,500	73,800	2,000
Environment - Support	<b>TOTAL</b>	<b>2,136,400</b>	<b>37,000</b>	<b>2,173,400</b>	<b>1,415,100</b>	<b>1,482,100</b>	<b>(67,000)</b>	<b>(18,200)</b>

Summary of Operational Adjustments

From CCS support: Employee Cost -Pay Pressures	12,000
From CCS support:Supplies & Services -Defibrillators	25,000
	<u>37,000</u>

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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	131,400	0	131,400	12,300	11,700	600	0
	Supplies & Services	242,500	0	242,500	160,600	173,900	(13,300)	(12,800)
	Support Services	84,000	0	84,000	0	0	0	0
	Depcn And Impairment Losses	1,300	0	1,300	0	0	0	0
Total Expenditure		459,200		459,200	172,900	185,600	(12,700)	(12,800)
	Income	(409,900)	0	(409,900)	(136,400)	(174,900)	38,500	2,100
Chief Executives Office	TOTAL	49,300	0	49,300	36,500	10,700	25,800	(10,700)

Summary of Operational Adjustments

Accountancy - Reduction in income	5,000
Licensing - Increase in Income.	(5,000)
	<u>0</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	11,000	5,000	16,000	150,000	149,000	1,000	(29,000)
	Licensing	43,000	(5,000)	38,000	(53,800)	(74,900)	21,100	16,700
	Licensing Board	(4,700)	0	(4,700)	(59,700)	(63,300)	3,600	1,600
Chief Executives Office	TOTAL	49,300	0	49,300	36,500	10,800	25,700	(10,700)

Summary of Operational Adjustments

Accountancy - Reduction in income	5,000
Licensing - Increase in Income.	(5,000)
	<u>0</u>

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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	2,959,100	71,700	3,030,800	1,657,000	1,621,800	35,200	(30,800)
	Supplies & Services	176,100	0	176,100	99,800	109,600	(9,800)	(47,600)
	Third Party Payments	71,000	0	71,000	0	0	0	0
	Support Services	0	0	0	0	0	0	0
Total Expenditure		3,206,200	71,700	3,277,900	1,756,800	1,731,400	25,400	(78,400)
	Income	(175,200)	(49,700)	(224,900)	(44,600)	(91,200)	46,600	127,500
Chief Executives Office - Support	TOTAL	3,031,000	22,000	3,053,000	1,712,200	1,640,200	72,000	49,100

Summary of Operational Adjustments

From CCS support : Pay pressures	22,000
Procurement - Employee Costs	49,700
Procurement- Additional Income	(49,700)
	<u>22,000</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	275,700	2,000	277,700	151,300	156,100	(4,800)	(5,900)
	Accountancy & Directorate	1,514,400	11,300	1,525,700	893,700	846,000	47,700	33,400
	Legal Services	575,500	4,100	579,600	314,700	309,000	5,700	700
	Purchasing & Procurement	413,400	2,700	416,100	214,700	196,200	18,500	13,000
	Internal Audit	252,000	1,900	253,900	137,800	133,000	4,800	7,900
Chief Executives Office - Support	TOTAL	3,031,000	22,000	3,053,000	1,712,200	1,640,300	71,900	49,100

Summary of Operational Adjustments

From CCS support : Pay pressures	22,000
Procurement - Employee Costs	49,700
Procurement- Additional Income	(49,700)
	<u>22,000</u>

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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,880,400	63,100	4,943,500	2,644,900	2,569,900	75,000	5,800
	Property Costs	82,600	0	82,600	55,600	51,400	4,200	3,100
	Transport Costs	64,000	0	64,000	39,400	39,000	400	3,500
	Supplies & Services	1,507,700	(63,000)	1,444,700	573,300	584,500	(11,200)	22,300
	Third Party Payments	156,400	0	156,400	75,900	58,300	17,600	(118,600)
	Transfer Payments	20,188,300	(290,000)	19,898,300	10,169,200	9,619,300	549,900	1,091,200
	Support Services	3,339,300	(53,100)	3,286,200	0	2,300	(2,300)	(1,800)
	Depcn And Impairment Losses	66,600	0	66,600	0	0	0	
<b>Total Expenditure</b>		<b>30,285,300</b>	<b>(343,000)</b>	<b>29,942,300</b>	<b>13,558,300</b>	<b>12,924,700</b>	<b>633,600</b>	<b>1,005,500</b>
	Income	(17,071,800)	3,000	(17,068,800)	(9,170,300)	(8,728,400)	(441,900)	(986,200)
Corp & Comm - Community Resources	<b>TOTAL</b>	<b>13,213,500</b>	<b>(340,000)</b>	<b>12,873,500</b>	<b>4,388,000</b>	<b>4,196,300</b>	<b>191,700</b>	<b>19,300</b>

## Operational Adjustments

Reduction in funded reserves	(200,000)
From CCS Support : Pay pressures	11,100
To Environment : Pay pressures	(48,000)
To Environment : Mixed Tenure Scheme	(50,000)
Net reduction to Support Costs -	(53,100)
	<u>(340,000)</u>

Budgetary Control Statement  
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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	1,029,300	123,200	1,152,500	518,700	471,800	46,900	8,900
	Community Planning	496,100	(11,800)	484,300	177,000	188,600	(11,600)	(98,000)
	Community Facilities	0	0	0	0	1,200	(1,200)	(1,200)
	Community Safety	1,554,900	(62,700)	1,492,200	746,600	728,200	18,400	1,500
	Equal Opportunities	149,800	(2,900)	146,900	69,600	66,500	3,100	7,000
	Registrars	274,700	0	274,700	45,400	20,200	25,200	26,300
	Grants	179,300	0	179,300	143,400	143,900	(500)	0
	Auchenback Resource Centre	30,700	0	30,700	18,900	18,000	900	0
	Community Resources Managemen	161,000	13,000	174,000	111,200	123,100	(11,900)	17,600
	Members Expenses	489,300	(2,900)	486,400	275,100	266,200	8,900	8,300
	MART	942,900	0	942,900	390,700	365,000	25,700	34,400
	Directorate	80,300	0	80,300	150,700	148,300	2,400	2,300
	Business Support Team	318,200	(20,000)	298,200	140,700	135,000	5,700	900
	Housing Benefits	614,500	(115,000)	499,500	808,700	906,900	(98,200)	(10,000)
	Revenues - Benefits	836,100	(83,000)	753,100	371,400	274,600	96,800	7,000
	Council Tax/Ndr	4,381,400	(175,000)	4,206,400	341,500	257,700	83,800	19,100
	Cost Of Elections	116,500	0	116,500	16,600	16,200	400	(2,200)
	Corporate & Democratic Core	1,558,500	(2,900)	1,555,600	62,000	65,100	(3,100)	(2,600)
Corp & Comm - Community Resources	TOTAL	13,213,500	(340,000)	12,873,500	4,388,200	4,196,500	191,700	19,300

Operational Adjustments

Reduction in funded reserves	(200,000)
From CCS Support : Pay pressures	11,100
To Environment : Pay pressures	(48,000)
To Environment : Mixed Tenure Scheme	(50,000)
Net reduction to Support Costs -	(53,100)
	<u>(340,000)</u>



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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	7,268,000	(92,200)	7,175,800	3,928,400	3,861,700	66,700	(523,800)
	Property Costs	3,500	0	3,500	0	13,900	(13,900)	(5,700)
	Transport Costs	25,500	0	25,500	15,700	8,800	6,900	7,000
	Supplies & Services	3,415,600	(297,900)	3,117,700	2,268,700	2,629,100	(360,400)	(9,600)
	Third Party Payments	19,400	0	19,400	17,800	15,000	2,800	0
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	1,019,200	0	1,019,200	0	0	0	0
Total Expenditure		11,751,200	(390,100)	11,361,100	6,230,600	6,528,500	(297,900)	(532,100)
	Income	(1,510,500)	0	(1,510,500)	(363,700)	(382,200)	18,500	650,500
Corp & Comm - Support	TOTAL	10,240,700	(390,100)	9,850,600	5,866,900	6,146,300	(279,400)	118,400

## Operational Adjustments

Reduction in use of reserves-as per Council '18	(220,000)
To CEO Support : Pay pressures	(22,000)
To CCS : Pay Pressures	(11,100)
To Environment Support : Pay pressures	(12,000)
To Environment : Roads Repairs	(100,000)
To Environment : Defibrillators	(25,000)
	<u>(390,100)</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	719,200	(33,000)	686,200	357,200	336,400	20,800	40,400
	Information Technology	5,392,100	(386,200)	5,005,900	2,921,500	3,259,500	(338,000)	700
	Policy	481,000	3,400	484,400	257,600	265,100	(7,500)	2,300
	Communications	441,100	2,100	443,200	286,400	243,700	42,700	21,700
	Printing	179,100	0	179,100	104,000	86,800	17,200	12,800
	Human Resources & Payroll	1,627,600	8,700	1,636,300	1,099,700	1,055,100	44,600	23,300
	Democratic Services	390,800	12,200	403,000	220,900	210,500	10,400	2,000
	Customer Services	1,009,800	2,700	1,012,500	619,500	562,800	56,700	15,200
	Core Corporate	0	0	0	0	126,400	(126,400)	0
Corp & Comm - Support	TOTAL	10,240,700	(390,100)	9,850,600	5,866,800	6,146,300	(279,500)	118,400

## Operational Adjustments

Reduction in use of reserves-as per Council '18	(220,000)
To CEO Support : Pay pressures	(22,000)
To CCS : Pay Pressures	(11,100)
To Environment Support : Pay pressures	(12,000)
To Environment : Roads Repairs	(100,000)
To Environment : Defibrillators	(25,000)
	<u>(390,100)</u>

Budgetary Control Statement  
Period 08 / 2019 09 Nov 2018

Period End: 09 November 2018

Period 08 / 2019

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,748,800	(55,500)	1,693,300	599,200	796,000	(196,800)	(83,200)
Total Expenditure		1,748,800	(55,500)	1,693,300	599,200	796,000	(196,800)	(83,200)
	Income	0	0	0	0	(19,200)	19,200	19,200
Other Expenditure & Income	TOTAL	1,748,800	(55,500)	1,693,300	599,200	776,800	(177,600)	(64,000)

Operational Adjustments

Transfer to HSCP : Pay Pressures	(55,500)
	<u>(55,500)</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,748,800	(55,500)	1,693,300	599,200	796,000	(196,800)	(83,200)
	Income	0	0	0	0	(19,200)	19,200	19,200
Other Expenditure & Income	TOTAL	1,748,800	(55,500)	1,693,300	599,200	776,800	(177,600)	(64,000)

Operational Adjustments

Transfer to HSCP : Pay Pressures	(55,500)
	<u>(55,500)</u>

Budgetary Control Statement  
Period 08 / 2019 09 Nov 2018

Period End: 09 November 2018

Period 08 / 2019

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,224,000	0	2,224,000	1,772,700	1,765,700	7,000	22,400
	Support Services	5,300	0	5,300	0	0	0	0
Total Expenditure		2,229,300		2,229,300	1,772,700	1,765,700	7,000	22,400
Joint Boards	TOTAL	2,229,300	0	2,229,300	1,772,700	1,765,700	7,000	22,400

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000	0	1,766,000	1,314,700	1,307,800	6,900	22,300
	Renfrewshire Valuation J/Brd	458,000	0	458,000	458,000	457,900	100	100
	Support Services	5,300	0	5,300	0	0	0	0
Joint Boards	TOTAL	2,229,300	0	2,229,300	1,772,700	1,765,700	7,000	22,400

Budgetary Control Statement  
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Period End: 09 November 2018

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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	62,400
Total Expenditure		200,000		200,000	0	0		62,400
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	62,400

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	62,400
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	62,400

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Period End: 09 November 2018

Period 08 / 2019

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	21,099,300	176,100	21,275,400	11,572,700	10,582,000	990,700	923,000
	Property Costs	1,059,300	(50,000)	1,009,300	493,900	394,800	99,100	91,000
	Transport Costs	221,000	0	221,000	136,000	149,500	(13,500)	(57,000)
	Supplies & Services	2,260,100	0	2,260,100	894,800	789,900	104,900	(24,000)
	Third Party Payments	37,147,900	430,000	37,577,900	20,383,800	20,728,000	(344,200)	(1,565,600)
	Support Services	2,196,100	(57,600)	2,138,500	0	700	(700)	0
	Depcn And Impairment Losses	748,300	0	748,300	0	0	0	
	Financing Costs	0	0	0	0	0	0	
<b>Total Expenditure</b>		<b>64,731,900</b>	<b>498,500</b>	<b>65,230,400</b>	<b>33,481,200</b>	<b>32,644,900</b>	<b>836,300</b>	<b>(632,600)</b>
	Income	(10,737,100)	(50,600)	(10,787,700)	(6,521,700)	(6,880,200)	358,500	129,000
	Core funding from Integration Joint Board	53,824,500	447,900	54,272,400	27,296,700	26,062,700	1,233,000	503,600
Health & Social Care Partnership	<b>TOTAL</b>	<b>170,300</b>	<b>0</b>	<b>170,300</b>	<b>(337,200)</b>	<b>(298,000)</b>	<b>(39,200)</b>	<b>0</b>

Summary of Operational Adjustments.

There are operational movements that are at the discretion of the Integration Joint Board in line with guidelines.

	0
From Other Expenditure : Pay pressures	55,500
Reduction in support costs -	(57,600)
Offset reduction in core funding from IJB	2,100
	<u>0</u>

Budgetary Control Statement  
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Period End: 09 November 2018

Period 08 / 2019

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	518,400	(44,500)	473,900	383,100	424,300	(41,200)	(384,600)
	Children & Families	8,614,700	6,400	8,621,100	4,249,700	3,568,800	680,900	250,000
	Older People	23,393,800	591,500	23,985,300	13,351,500	12,818,600	532,900	(617,000)
	Physical Disability	4,640,600	4,200	4,644,800	2,646,300	2,530,200	116,100	80,000
	Learning Disability	9,274,400	5,500	9,279,900	4,135,400	5,166,000	(1,030,600)	128,000
	Mental Health	1,515,000	1,700	1,516,700	556,400	812,400	(256,000)	(20,000)
	Addictions	271,200	2,200	273,400	186,900	154,300	32,600	(47,000)
	Criminal Justice	35,100	1,400	36,500	(81,800)	(39,900)	(41,900)	23,000
	Support Service & Management	5,731,700	(120,500)	5,611,200	1,531,900	330,200	1,201,700	84,000
		53,994,800	447,900	54,442,700	26,959,500	25,764,800	1,194,700	(503,600)
Core Funding from	Integration Joint Board	53,824,500	447,900	54,272,400	27,296,700	26,062,700	1,233,000	503,600
Health & Social Care Partnership	TOTAL	170,300	0	170,300	(337,200)	(298,000)	(39,200)	0

Summary of Operational Adjustments.

There are operational movements that are at the discretion of the Integration Joint Board in line with guidelines.

From Other Expenditure : Pay pressures

Reduction in support costs -

Offset reduction in core funding from IJB

	0
	55,500
	(57,600)
	2,100
	<u>0</u>
	<u>0</u>

Budgetary Control Statement  
Period 08 / 2019 09 Nov 2018

Period End: 09 November 2018

Period 08 / 2019

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,164,200	0	4,164,200	2,300,800	2,130,800	170,000	148,800
	Property Costs	1,264,700	0	1,264,700	719,500	311,100	408,400	(58,000)
	Transport Costs	145,400	0	145,400	89,500	67,300	22,200	2,900
	Supplies & Services	2,319,800	0	2,319,800	1,168,400	1,296,900	(128,500)	(56,300)
	Third Party Payments	0	0	0	0	1,400	(1,400)	0
	Transfer Payments	330,600	0	330,600	33,700	42,500	(8,800)	(10,000)
	Support Services	912,300	0	912,300	0	0	0	0
	Depcn And Impairment Losses	4,637,200	0	4,637,200	0	0	0	20,000
<b>Total Expenditure</b>		<b>13,774,200</b>		<b>13,774,200</b>	<b>4,311,900</b>	<b>3,850,000</b>	<b>461,900</b>	<b>47,400</b>
	Income	(13,774,200)	0	(13,774,200)	(8,288,900)	(7,731,900)	(557,000)	(47,400)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,977,000)</b>	<b>(3,881,900)</b>	<b>(95,100)</b>	<b>0</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,635,300	0	2,635,300	1,268,500	1,587,200	(318,700)	127,800
	Homelessness	0	0	0	0	(100)	100	0
	Hra - Client	(2,635,300)	0	(2,635,300)	(5,245,500)	(5,468,800)	223,300	(127,800)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,977,000)</b>	<b>(3,881,700)</b>	<b>(95,300)</b>	<b>0</b>

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