

EAST RENFREWSHIRE COUNCILCABINET24 October 2019Report 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 5 and is based on the financial position as at 31 August 2019.

**RECOMMENDATION**

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

**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 5 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 29 August 2019 report to Council | 242,146               |
| Service Operational Capital Charge Adjustment                 | 15                    |
| Additional Grant Funding                                      | 3,408                 |
| Total Net Expenditure to be Monitored                         | <u><u>245,569</u></u> |

**BUDGET PERFORMANCE**

5. As at 31 August 2019 the estimated year end position shows a net favourable variance on net expenditure of £782k based on current information. For General Fund services the projected underspend is £842k.

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

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

Notable variances are as follows:-

**i) Education**

The current year end forecast indicates an underspend of £146k due mainly to underspends within utilities and staffing costs which are in part offset by redundancy costs associated with contractual changes and the delivery of approved savings and anticipated overspends within school transport costs .

**ii) Corporate & Community – Community Resources**

The projected underspend of £165k is primarily due to payroll savings arising from delays in filling vacant posts coupled with reduced expenditure within Council Tax Reduction.

**iii) Corporate & Community - Support**

The anticipated overspend of £64k is mainly due to overspends within I.T. contracted expenditure which are in part offset by underspends in staffing costs across the services. The movement from the last reported Period 3 outturn is mainly due to projected overspends within I.T. contracted expenditure.

**iv) Other Expenditure**

The underspend of £255k mainly 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. This is a major movement from that reported in Period 3 reflecting the service redesigns that are now underway.

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

The ongoing review of current care package commitments and an increase in the cost of current care packages, indicates an overspend of £463k by the year end which will be met from the IJB reserves.

## CONCLUSIONS

- 8** The Council's projected revenue out-turn position is reported as an operational underspend of £842k. 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

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

## REPORT AUTHOR

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| Report date             |                    | 2nd October 2019  |

## BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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**BUDGET MONITORING REPORTS**  
**PERIOD 05**  
**As at 31 AUGUST 2019**

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## EDUCATION

### PROBABLE OUTTURN FORECAST AS AT 31<sup>ST</sup> August 2019 - £146,200 UNDERSPEND

#### **Pre Five Education (£63,600 Overspend)**

An overspend is projected in relation to expenditure on redundancy costs associated with contractual changes to former casual Wraparound staff (£40k). Expenditure on janitorial staffing is also forecast to be overspend within Pre Five (£30k) but this is offset by underspends in janitorial costs within other sectors of the department. These overspends are partially offset by a projected net over-recovery on sale of meals based on the year to date position (£10k).

#### **Primary Education (£65,800 Overspend)**

An overspend is projected in relation to expenditure on redundancy costs associated with the delivery of approved savings (£31k), janitorial staffing (£18k) and the school meals service (£39k). This is partially offset by underspends projected in relation to water metered charges (£21k).

#### **Secondary Education (£139,300 Underspend)**

An underspend is projected in relation to expenditure on water metered charges (£63k) and the school meals service (£84k). This underspend is partially offset by a projected overspend on redundancy costs associated with the delivery of approved savings (£8k).

#### **Schools Other (£10,000 Overspend)**

An overspend is projected in relation to detriment costs associated with approved savings (£7k) 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 (£10k).

#### **Special Education (£5,400 Overspend)**

An overspend is projected in relation to redundancies associated with the delivery of approved savings (£2k), janitorial staffing (£6k) and the school meals service (£22k). These overspends are partially offset by a projected underspend in relation to water metered charges (£25k).

#### **Psychological Services (£7,300 Underspend)**

An underspend is projected in relation to the early realisation of future savings (£7k).

#### **Transport (£42,900 Overspend)**

An overspend is projected in relation to the anticipated contract costs for transport for the new Maidenhill Primary school (£13k) and also on vehicle hires (£36k). This is partially offset by an underspend in relation to SPT contracts for other schools based on the information available for Quarter 1 (£6k).

#### **Administration Services (£182,900 Underspend)**

An underspend is projected in relation to janitorial costs (£56k) which offsets janitorial overspends in other sectors of the department. An underspend is also projected in relation to staffing costs (£125k).

#### **Facilities Management (£4,400 Underspend)**

An underspend is projected in relation to the early realisation of future savings (£4k).

**Summary:** Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The forecast based on the information currently available prior to the start of the new academic year indicates an underspend of £146,200 which represents less than 0.1% of the Education department budget. This must be considered in light of Devolved School Management arrangements.

Overall the main favourable variances at Period 5 can be summarised as underspends in relation to water metered charges (£109k), the early realisation of future savings (£11k), an underspend in staff costs (£125k) and a projected over-recovery of school meals income based on information available to date (£28k). This position is partially offset by redundancy and detriment costs associated with the delivery of approved savings and contractual changes for former Wraparound staff (£88k) and an anticipated overspend in school transport costs (£43k).

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> August 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> August 2019 - £92,000 UNDERSPEND**Directorate & Management (£64,800 Underspend)**

The projected underspend primarily reflects current staff vacancies (£64k).

**Non-Operational Properties (£42,000 Underspend)**

Property costs are projected to underspend (£42k).

**Planning and Building Control (£30,000 Overspend)**

Payroll costs are projected to overspend (£40k). Expenditure on Consultants is also expected to overspend (£40k) as specialist advice is required. This is offset by a projected over-recovery in planning fee and building warrant income (£50k).

**Economic Development (£25,700 Overspend)**

As no building operator has been appointed at Greenlaw Business Centre yet, Property Costs are expected to overspend (£20k). 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 (£15k).

**Roads (£35,000 Overspend)**

Payroll costs are projected to overspend (£160k). 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 will be partially offset by a planned review of operations within the revenue works programme (£300k).

**Neighbourhood Services (£229,300 Underspend)**

Following the establishment of a multi-skilled workforce, payroll costs are projected to underspend (£230k) as a number of posts have yet to be filled in the new structure.

**Parks (£68,200 Overspend)**

Projected overspend in relation to the inspection and maintenance of dangerous headstones at Cathcart Cemetry (£150k) following a change in regulations. Property rental income is expected over-recover (£80k) to partially offset this.

**Cleansing (£50,400 Underspend)**

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). A number of smaller underspends (£10k) contribute to the overall projected underspend.

**Waste Management (£151,500 Overspend)**

An overspend at Barrhead's Civic Amenity Site (£31k) 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 recyclables are projected to overspend (£45k).

**Protective Services (£14,700 Underspend)**

An underspend is projected in relation to Scientific Services (£15k).

**Other Housing (£1,200 Underspend)**

The Contribution to Housing Revenue Account will be lower than budget (£50k), partially offset by overspends within payroll costs (£40k) and a number of other minor operational costs (£9k).

**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 £92k under budget. There is pressure within the Roads service in relation to both payroll costs (£160k) 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 (£40k), whilst Parks need to incur unbudgeted spend (£150k) in relation to unsafe headstones at Cathcart Cemetry 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 (£45k). Despite these, there are a number of compensating under-spends across the department to allow projected spend to come in under budget. As well as income over-recoveries noted above, a planned reduction in the Roads revenue works programme (£300k) contributes to the overall variance. Following the establishment of a multi-skilled Neighbourhood Services workforce, a number of posts have yet to be filled in the structure (£230k).

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> August 2019 - £56,500 UNDERSPEND****Property & Technical - Operations (£7,500 Overspend)**

A projected under-spend in Postage costs (£30k) is expected to be offset by an overspend in Payroll costs (£31k).

**Property & Technical – Strategy (£64,000 Underspend)**

The projected underspend primarily reflects current staff vacancies (£60).

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The underspend of £56,500 is largely due to a combination of underspends within Payroll costs and Postages.

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> August 2019 - £165,300 Underspend**

**Community Learning & Development , Partnerships and Equalities (£21,000 Underspend)**

The underspend is due to a combination of adverse variances on payroll and staff training offset by a favourable variance on supplies and services budgets.

**Community Safety (£5,700 Underspend)**

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

**Money Advice & Registrars (£33,400 Underspend)**

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

**Directorate, Strategic Insight & Communities Management (£100 Overspend)**

There are no significant variances to report at this time

**Members Expenses, Grants, Elections and Corporate & Democratic Core (£4,400 Overspend)**

Some minor unbudgeted expenditure on utilities and supplies is causing this variance. These issues are being addressed in the 20/21 revenue estimates exercise.

**Housing Benefits & Revenues Benefits and Business Support Team (£21,900 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 (£87,800 Underspend)**

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

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £165,300 is largely due to a combination of underspends across payroll budgets due to vacancies and an underspend on the Council Tax reduction budget due to lower benefit applications.

## CORPORATE & COMMUNIT<sup>16</sup> – SUPPORT SERVICES

### PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> August 2019 - £ 63,500 OVERSPEND

#### **Revenues General (£16,900 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, (£17,800 Underspend)**

This underspend is mainly due to slippage in filling vacant posts.

#### **Project Management Office/ Core Corporate (£400 Underspend)**

There are no significant variances to report at this time.

#### **Digital Services (£116,000 Overspend)**

Savings were applied to the contracts budget line within IT this year, however, actual expenditure has not reduced accordingly, hence the reason for reporting an overspend. It should be noted that the savings position is currently being reviewed.

#### **Customer First (£20,100 Overspend)**

The variance relates to the staffing budget and is due to the employment of temporary staff to deliver the Digital Customer Project.

#### **Communications & Printing (£27,100 Underspend)**

The underspend is mainly due to staff turnover within the Communications team.

#### **Human Resources & Payroll (£22,300 Underspend)**

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

#### **Democratic Services – Support (£11,900 Overspend)**

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

#### **Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net overspend of £63,500 is mainly due to a combination of non-achievement of ICT contract savings which are currently being reviewed 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.

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> AUGUST 2019 - £12,600 UNDERSPEND**

The projected underspend of £12,600 is comprised of several variances:

In Civic Licensing Taxi Licence Income is higher than budgeted (£6.3k) due to the increased uptake of taxi licences for popular one, two or three year licences. The Council has been notified of the Audit Fee for 2019/20 and it is expected to outturn under budget (£5.8k). Licencing Board Miscellaneous Supplies and Services budget is projected to outturn under spent (£0.5k) based upon last year's outturn and current levels of expenditure and income to date.

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 5 of £12,600 is due to higher than budgeted Taxi Licence income in Civic Licensing, a lower than budgeted Audit Fee and an underspend in the Licensing Board's Miscellaneous Supplies and Services budget.

The projected underspend of £50,900 is comprised of a number of variances:

Payroll costs are projected to underspend due to staff vacancies in Procurement (£52k net) and Internal Audit (£12k). In addition Supplies and Services in Accountancy are projected to underspend (£10k) 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 (£17k) due to 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 carried forward from 2018/19 (£9k) and income (£55k) from the Modernisation Fund (see below).

Largely offsetting these favourable variances are projected payroll overspends in Legal Services (£23k) due to no staff turnover. Accountancy payroll costs are projected to overspend (£27k) 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 (£16k) 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 (£55k) 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 (£8k) as the result of additional legal costs most of which are rechargeable to other Departments (see above).

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 5 of £50,900 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> AUG 2019 - £255,500 UNDERSPEND**

**Restructuring Costs      (£159,000 Underspend)**

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

**Unallocated Overheads   (£154,000 Overspend)**

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

**Other Services              (£250,500 Underspend)**

Lower than anticipated expenditure arising from contingent operations / costs that have not as yet materialised or been confirmed.

**Summary:**

Month 5 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of a £255,500 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> August 2019 – Nil Variance

**Children & Families (£321,000 Underspend)**

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

**Older Peoples Service (£376,000 Overspend)**

The projected overspend for the year is mainly due to additional costs for care at home of £457k from both our in-house and purchased services. This is offset in part by staff turnover within the wider service.

**Physical & Sensory Disability (£315,000 Overspend)**

The projected overspend primarily reflects additional costs associated with further increases in complex and high value care packages in order to continue to meet individual clients assessed care needs.

**Learning Disability (£256,000 Overspend)**

The projected overspend mainly reflects an increase in the costs of committed care packages arising reflecting the assessed care needs of individual clients.

**Addictions & Substance Misuse (£100,000 Underspend)**

The projected underspend reflects both staff vacancies and the current cost of care package commitments.

**Support Service & Management (£55,000 Underspend)**

The projected underspend is primarily within property costs arising from a rates revaluation (£48k)

**Strategic Services (£8,000 Underspend)**

The projected underspend primarily reflects current staff vacancies.

**Contribution from IJB (£463,000 Over recovery)**

Additional contribution from IJB reserves to meet projected operational overspend.

**Summary:**

The projected outturn position, highlights a potential overspend of £463,000, which will be met from IJB reserves as required subject to the final outturn at the end of the financial year. 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> August 2019 - £60,000 OVERSPEND**

### **Housing Revenue Account (£60,000 Overspend)**

There are a number of under and overspends forecasted within the Housing Revenue Account contributing to the 60k overspend. The main underspends are in relation to payroll (15k), property costs (67k) and lower than anticipated loan charges (48k). Overspends are projected for void rent loss (90k) and an under-recovery of rental income is also expected (100k)

### **Housing Maintenance Team ( Break Even )**

A projected underspend in payroll costs (£350k) is offset by corresponding overspends in agency staff (£175k) and subcontractor payments and materials (£175k).

### **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 taken by management.

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Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department                              | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date    | Variance<br>(Over)/Under | Forecast       |
|---|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|----------------|
| Education                               | 144,860,700               | 3,029,800                  | 147,890,500                | 48,694,300                          | 48,996,800        | (302,500)                | 146,200        |
| Contribution to Integration Joint Board | 49,839,200                | 0                          | 49,839,200                 | 20,977,700                          | 20,491,300        | 486,400                  | 0              |
| Environment                             | 30,365,100                | 15,500                     | 30,380,600                 | 10,041,300                          | 7,262,100         | 2,779,200                | 92,000         |
| Environment - Support                   | 0                         | 0                          | 0                          | 1,093,200                           | 1,366,400         | (273,200)                | 56,500         |
| Chief Executives Office                 | 17,500                    | 0                          | 17,500                     | (4,600)                             | (18,200)          | 13,600                   | 12,600         |
| Chief Executives Office - Support       | 0                         | 0                          | 0                          | 1,222,900                           | 1,146,400         | 76,500                   | 50,900         |
| Corp & Comm - Community Resources       | 12,636,700                | 337,000                    | 12,973,700                 | 2,666,400                           | 2,066,100         | 600,300                  | 165,300        |
| Corp & Comm - Support                   | 0                         | 0                          | 0                          | 5,395,600                           | 5,544,100         | (148,500)                | (63,500)       |
| Other Expenditure & Income              | 1,756,500                 | 0                          | 1,756,500                  | 428,800                             | 410,600           | 18,200                   | 255,500        |
| Joint Boards                            | 2,258,500                 | 41,000                     | 2,299,500                  | 883,000                             | 866,500           | 16,500                   | 43,000         |
| Contingency - Welfare                   | 83,900                    | 0                          | 83,900                     | 0                                   | 0                 | 0                        | 83,900         |
| Health & Social Care Partnership        | 327,800                   | 0                          | 327,800                    | (233,800)                           | (225,400)         | (8,400)                  | 0              |
| Housing Revenue Account                 | 0                         | 0                          | 0                          | (2,653,800)                         | (1,792,900)       | (860,900)                | (60,000)       |
| <b>TOTAL</b>                            | <b>242,145,900</b>        | <b>3,423,300</b>           | <b>245,569,200</b>         | <b>88,511,000</b>                   | <b>86,113,800</b> | <b>2,397,200</b>         | <b>782,400</b> |

Summary of Operational Adjustments.

|  |           |
|--|-----------|
| Additional resources - Education Teachers Pay Funding    | 3,029,800 |
| Additional resources Joint Boards                        | 41,000    |
| Additional resources- Corp & Comm. Disc.Housing Payments | 337,000   |
| Capital Charges  | 15,500    |
|  | 3,423,300 |

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date     | Variance<br>(Over)/Under | Forecast       |
|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|--------------------|--------------------------|----------------|
| Employee Costs              | 142,016,600               | 3,173,300                  | 145,189,900                | 62,386,200                          | 61,445,000         | 941,200                  | 457,900        |
| Property Costs              | 16,414,900                | 11,700                     | 16,426,600                 | 8,059,200                           | 7,313,100          | 746,100                  | (3,000)        |
| Transport Costs             | 5,490,300                 | 0                          | 5,490,300                  | 2,363,000                           | 2,109,700          | 253,300                  | (145,700)      |
| Supplies & Services         | 53,485,000                | (102,100)                  | 53,382,900                 | 19,616,400                          | 17,476,900         | 2,139,500                | (2,171,900)    |
| Contributions               | 2,250,000                 | 41,000                     | 2,291,000                  | 883,000                             | 866,500            | 16,500                   | 43,000         |
| Third Party Payments        | 46,896,500                | 0                          | 46,896,500                 | 16,803,100                          | 16,687,900         | 115,200                  | (796,300)      |
| Transfer Payments           | 21,729,600                | 337,000                    | 22,066,600                 | 6,969,200                           | 6,367,400          | 601,800                  | 2,543,400      |
| Support Services            | 14,778,700                | 0                          | 14,778,700                 | 31,500                              | 5,400              | 26,100                   | (1,800)        |
| Other Expenditure           | 1,692,000                 | 0                          | 1,692,000                  | 428,800                             | 433,500            | (4,700)                  | 232,600        |
| Depcn And Impairment Losses | 19,738,500                | 15,500                     | 19,754,000                 | 0                                   | 0                  | 0                        | 48,700         |
| Financing Costs             | 0                         | 0                          | 0                          | 0                                   | 0                  | 0                        | 0              |
| <b>TOTAL EXPENDITURE</b>    | <b>324,492,100</b>        | <b>3,476,400</b>           | <b>327,968,500</b>         | <b>117,540,400</b>                  | <b>112,705,400</b> | <b>4,835,000</b>         | <b>206,900</b> |
| Income                      | (82,346,200)              | (53,100)                   | (82,399,300)               | (29,029,400)                        | (26,591,600)       | (2,437,800)              | 575,500        |
| <b>TOTAL</b>                | <b>242,145,900</b>        | <b>3,423,300</b>           | <b>245,569,200</b>         | <b>88,511,000</b>                   | <b>86,113,800</b>  | <b>2,397,200</b>         | <b>782,400</b> |

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department               | Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date    | Variance<br>(Over)/Under | Forecast         |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|------------------|
| Education                | Employee Costs              | 97,962,900                | 3,173,300                  | 101,136,200                | 39,853,000                          | 39,299,300        | 553,700                  | 48,200           |
|                          | Property Costs              | 11,402,500                | 11,700                     | 11,414,200                 | 5,805,800                           | 5,454,300         | 351,500                  | 43,200           |
|                          | Transport Costs             | 1,829,900                 | 0                          | 1,829,900                  | 835,000                             | 747,100           | 87,900                   | (35,400)         |
|                          | Supplies & Services         | 30,997,900                | (102,100)                  | 30,895,800                 | 9,134,400                           | 8,518,100         | 616,300                  | (16,600)         |
|                          | Third Party Payments        | 7,579,700                 | 0                          | 7,579,700                  | 3,655,600                           | 3,735,200         | (79,600)                 | (134,500)        |
|                          | Transfer Payments           | 848,900                   | 0                          | 848,900                    | 271,800                             | 506,900           | (235,100)                | (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>166,242,700</b>        | <b>3,082,900</b>           | <b>169,325,600</b>         | <b>59,555,600</b>                   | <b>58,260,900</b> | <b>1,294,700</b>         | <b>(470,100)</b> |
|                          | Income                      | (21,382,000)              | (53,100)                   | (21,435,100)               | (10,861,300)                        | (9,264,100)       | (1,597,200)              | 616,300          |
| Education                | <b>TOTAL</b>                | <b>144,860,700</b>        | <b>3,029,800</b>           | <b>147,890,500</b>         | <b>48,694,300</b>                   | <b>48,996,800</b> | <b>(302,500)</b>         | <b>146,200</b>   |

Summary of Operational Adjustments:

Additional resources - Teachers pay increase  
Devolved School Management

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

3,029,800  
-  
3,029,800

| Department | Objective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date    | Variance<br>(Over)/Under | Forecast       |
|------------|----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|----------------|
| Education  | Pre Five Education         | 9,229,800                 | 24,000                     | 9,253,800                  | (587,300)                           | (734,500)         | 147,200                  | (63,600)       |
|            | Primary Education          | 46,028,000                | 1,276,000                  | 47,304,000                 | 17,233,800                          | 17,117,900        | 115,900                  | (65,800)       |
|            | Secondary Education        | 59,499,200                | 1,448,700                  | 60,947,900                 | 23,688,600                          | 23,340,100        | 348,500                  | 139,300        |
|            | Schools Other              | 3,402,300                 | 234,800                    | 3,637,100                  | 1,131,900                           | 1,102,000         | 29,900                   | (10,000)       |
|            | Special Education          | 6,818,600                 | 146,800                    | 6,965,400                  | 2,264,200                           | 2,119,400         | 144,800                  | (5,400)        |
|            | Psychological Service      | 869,900                   | 37,300                     | 907,200                    | 375,500                             | 326,600           | 48,900                   | 7,300          |
|            | Transport (excl Spec Educ) | 962,900                   | 0                          | 962,900                    | 512,900                             | 501,400           | 11,500                   | (42,900)       |
|            | Bursaries / Emas           | 0                         | 0                          | 0                          | 0                                   | 700               | (700)                    | 0              |
|            | Provision for Clothing     | 227,700                   | 0                          | 227,700                    | 13,200                              | 140,800           | (127,600)                | 0              |
|            | Administration & Support   | 9,478,500                 | (137,800)                  | 9,340,700                  | 1,278,700                           | 1,499,000         | (220,300)                | 182,900        |
|            | School Crossing Patrollers | 0                         | 0                          | 0                          | (15,400)                            | (56,200)          | 40,800                   | 0              |
|            | Catering                   | 0                         | 0                          | 0                          | (18,300)                            | 5,400             | (23,700)                 | 16,600         |
|            | Cleaning                   | 0                         | 0                          | 0                          | (114,300)                           | 895,300           | (1,009,600)              | (12,200)       |
|            | Culture & Leisure Services | 8,343,800                 | 0                          | 8,343,800                  | 2,930,800                           | 2,738,900         | 191,900                  | 0              |
| Education  | <b>TOTAL</b>               | <b>144,860,700</b>        | <b>3,029,800</b>           | <b>147,890,500</b>         | <b>48,694,300</b>                   | <b>48,996,800</b> | <b>(302,500)</b>         | <b>146,200</b> |

Summary of Operational Adjustments:

Additional resources - Teachers pay increase

Pre Five Education 64,400  
Primary Education 1,299,200  
Secondary Education 1,443,600  
Schools Other 36,300  
Special Education 120,900  
Psychological Service 37,300  
Administration & Support 28,100

Devolved School Management

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

-  
3,029,800

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Budgetary Control Statement  
 Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department                              | Subjective Name      | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|---|----------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Contribution to Integration Joint Board | Third Party Payments | 49,839,200                | 0                          | 49,839,200                 | 20,977,700                          | 20,491,300     | 486,400                  | 0        |
| Contribution to Integration Joint Board | TOTAL                | 49,839,200                | 0                          | 49,839,200                 | 20,977,700                          | 20,491,300     | 486,400                  | 0        |

| Department                              | Objective Name | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|---|----------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Contribution to Integration Joint Board | Core Funding   | 49,839,200                | 0                          | 49,839,200                 | 20,977,700                          | 20,491,300     | 486,400                  | 0        |
| Contribution to Integration Joint Board | TOTAL          | 49,839,200                | 0                          | 49,839,200                 | 20,977,700                          | 20,491,300     | 486,400                  | 0        |



Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department               | Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date    | Variance<br>(Over)/Under | Forecast           |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|--------------------|
| Environment              | Employee Costs              | 14,050,400                | 0                          | 14,050,400                 | 5,533,000                           | 5,411,900         | 121,100                  | (20,000)           |
|                          | Property Costs              | 2,481,900                 | 0                          | 2,481,900                  | 897,800                             | 803,900           | 93,900                   | (134,400)          |
|                          | Transport Costs             | 3,220,900                 | 0                          | 3,220,900                  | 1,342,200                           | 1,202,200         | 140,000                  | (26,700)           |
|                          | Supplies & Services         | 15,744,300                | 0                          | 15,744,300                 | 6,344,500                           | 4,388,800         | 1,955,700                | (1,359,100)        |
|                          | Third Party Payments        | 823,100                   | 0                          | 823,100                    | 127,000                             | 168,900           | (41,900)                 | 15,700             |
|                          | Transfer Payments           | 807,800                   | 0                          | 807,800                    | 284,300                             | 298,000           | (13,700)                 | (95,800)           |
|                          | Support Services            | 2,848,400                 | 0                          | 2,848,400                  | 31,100                              | 0                 | 31,100                   | 0                  |
|                          | Depcn And Impairment Losses | 3,678,600                 | 15,500                     | 3,694,100                  | 0                                   | 0                 | 0                        | 0                  |
| <b>Total Expenditure</b> |                             | <b>43,655,400</b>         | <b>15,500</b>              | <b>43,670,900</b>          | <b>14,559,900</b>                   | <b>12,273,700</b> | <b>2,286,200</b>         | <b>(1,620,300)</b> |
|                          | Income                      | (13,290,300)              | 0                          | (13,290,300)               | (4,518,600)                         | (5,011,600)       | 493,000                  | 1,712,300          |
| Environment              | <b>TOTAL</b>                | <b>30,365,100</b>         | <b>15,500</b>              | <b>30,380,600</b>          | <b>10,041,300</b>                   | <b>7,262,100</b>  | <b>2,779,200</b>         | <b>92,000</b>      |

Summary of Operational Adjustments.

Capital Charges

15,500

| Department  | Objective Name                 | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date   | Variance<br>(Over)/Under | Forecast      |
|-------------|--------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|---------------|
| Environment | Directorate & Supp Environment | 1,636,100                 | 0                          | 1,636,100                  | 348,000                             | 270,800          | 77,200                   | 81,000        |
|             | Environment Accommodation      | 0                         | 0                          | 0                          | 412,400                             | 387,200          | 25,200                   | 0             |
|             | Planning & Development         | 908,300                   | 0                          | 908,300                    | 256,100                             | 170,300          | 85,800                   | (37,200)      |
|             | Economic Development Summary   | 1,168,700                 | 0                          | 1,168,700                  | 287,700                             | 261,800          | 25,900                   | (25,700)      |
|             | Roads - Council                | 12,556,800                | 11,600                     | 12,568,400                 | 4,178,900                           | 3,441,100        | 737,800                  | (35,000)      |
|             | Roads Contracting Unit         | 0                         | 0                          | 0                          | (14,200)                            | (120,200)        | 106,000                  | 0             |
|             | Parks                          | 1,587,600                 | 0                          | 1,587,600                  | 386,600                             | (729,100)        | 1,115,700                | (68,200)      |
|             | Cleansing & Recycling          | 4,073,200                 | 0                          | 4,073,200                  | 1,152,100                           | 20,100           | 1,132,000                | 50,400        |
|             | Waste Management               | 3,679,800                 | 0                          | 3,679,800                  | 1,421,000                           | 1,129,500        | 291,500                  | (151,500)     |
|             | Protective Services            | 1,172,200                 | 600                        | 1,172,800                  | 392,100                             | 287,100          | 105,000                  | 14,700        |
|             | Transport                      | 0                         | 0                          | 0                          | (93,300)                            | 88,600           | (181,900)                | 0             |
|             | Neighbourhood Services Mgmt    | 595,300                   | 0                          | 595,300                    | 256,700                             | 1,677,900        | (1,421,200)              | 229,300       |
|             | Env Strat/ Op Management       | 250,000                   | 0                          | 250,000                    | 98,300                              | 138,900          | (40,600)                 | (16,200)      |
|             | Non Operational Properties     | 329,700                   | 0                          | 329,700                    | 115,400                             | 27,100           | 88,300                   | 42,000        |
|             | Other Housing                  | 1,970,700                 | 3,300                      | 1,974,000                  | 676,300                             | 13,600           | 662,700                  | 1,200         |
|             | Roads                          | 0                         | 0                          | 0                          | 0                                   | 32,300           | (32,300)                 | 0             |
|             | Strategy - Bi Team             | 436,700                   | 0                          | 436,700                    | 167,100                             | 165,000          | 2,100                    | 7,200         |
| Environment | <b>TOTAL</b>                   | <b>30,365,100</b>         | <b>15,500</b>              | <b>30,380,600</b>          | <b>10,041,200</b>                   | <b>7,262,000</b> | <b>2,779,200</b>         | <b>92,000</b> |

Summary of Operational Adjustments.

Capital Charges

15,500

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Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department               | Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date   | Variance<br>(Over)/Under | Forecast        |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|-----------------|
| Environment - Support    | Employee Costs              | 1,893,900                 | 0                          | 1,893,900                  | 744,700                             | 718,300          | 26,400                   | 86,000          |
|                          | Property Costs              | 1,015,400                 | 0                          | 1,015,400                  | 600,500                             | 494,900          | 105,600                  | 0               |
|                          | Transport Costs             | 14,700                    | 0                          | 14,700                     | 6,100                               | 4,700            | 1,400                    | 0               |
|                          | Supplies & Services         | 338,800                   | 0                          | 338,800                    | 89,900                              | 130,400          | (40,500)                 | (155,000)       |
|                          | Support Services            | 1,100                     | 0                          | 1,100                      | 500                                 | 0                | 500                      |                 |
|                          | Depcn And Impairment Losses | 99,100                    | 0                          | 99,100                     | 0                                   | 0                | 0                        |                 |
| <b>Total Expenditure</b> |                             | <b>3,363,000</b>          |                            | <b>3,363,000</b>           | <b>1,441,700</b>                    | <b>1,348,300</b> | <b>93,400</b>            | <b>(69,000)</b> |
|                          | Income                      | (1,030,000)               | 0                          | (1,030,000)                | (348,500)                           | 18,100           | (366,600)                | 125,500         |
| Environment - Support    | <b>TOTAL</b>                | <b>2,333,000</b>          | <b>0</b>                   | <b>2,333,000</b>           | <b>1,093,200</b>                    | <b>1,366,400</b> | <b>(273,200)</b>         | <b>56,500</b>   |

| Department            | Objective Name           | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date   | Variance<br>(Over)/Under | Forecast      |
|-----------------------|--------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|---------------|
| Environment - Support | Prop & Tech - Operations | 799,800                   | 0                          | 799,800                    | 360,600                             | 352,400          | 8,200                    | (7,500)       |
|                       | Accommodation            | 1,180,300                 | 0                          | 1,180,300                  | 604,800                             | 498,400          | 106,400                  | 0             |
|                       | Property & Technical     | 352,900                   | 0                          | 352,900                    | 127,800                             | 515,600          | (387,800)                | 64,000        |
| Environment - Support | <b>TOTAL</b>             | <b>2,333,000</b>          | <b>0</b>                   | <b>2,333,000</b>           | <b>1,093,200</b>                    | <b>1,366,400</b> | <b>(273,200)</b>         | <b>56,500</b> |

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department              | Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Chief Executives Office | Employee Costs              | 22,600                    | 0                          | 22,600                     | 8,900                               | 9,000          | (100)                    | (1,000)  |
|                         | Transport Costs             | 3,000                     | 0                          | 3,000                      | 1,300                               | 1,200          | 100                      | 0        |
|                         | Supplies & Services         | 359,600                   | 0                          | 359,600                    | 84,100                              | 85,200         | (1,100)                  | (7,500)  |
|                         | Support Services            | 47,000                    | 0                          | 47,000                     | 0                                   | 0              | 0                        | 0        |
|                         | Depcn And Impairment Losses | 2,500                     | 0                          | 2,500                      | 0                                   | 0              | 0                        | 0        |
| Total Expenditure       |                             | 434,700                   |                            | 434,700                    | 94,300                              | 95,400         | (1,100)                  | (8,500)  |
|                         | Income                      | (417,200)                 | 0                          | (417,200)                  | (98,900)                            | (113,600)      | 14,700                   | 21,100   |
| Chief Executives Office | TOTAL                       | 17,500                    | 0                          | 17,500                     | (4,600)                             | (18,200)       | 13,600                   | 12,600   |

| Department              | Objective Name            | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-------------------------|---------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Chief Executives Office | Accountancy & Directorate | 53,000                    | 0                          | 53,000                     | 77,700                              | 76,100         | 1,600                    | 5,800    |
|                         | Licensing                 | (11,200)                  | 0                          | (11,200)                   | (49,900)                            | (77,900)       | 28,000                   | 6,300    |
|                         | Licensing Board           | (24,300)                  | 0                          | (24,300)                   | (32,400)                            | (16,400)       | (16,000)                 | 500      |
| Chief Executives Office | TOTAL                     | 17,500                    | 0                          | 17,500                     | (4,600)                             | (18,200)       | 13,600                   | 12,600   |

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Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department                        | Subjective Name      | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date   | Variance<br>(Over)/Under | Forecast        |
|-----------------------------------|----------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|-----------------|
| Chief Executives Office - Support | Employee Costs       | 3,054,900                 | 0                          | 3,054,900                  | 1,201,700                           | 1,166,900        | 34,800                   | (7,200)         |
|                                   | Supplies & Services  | 133,000                   | 0                          | 133,000                    | 51,300                              | 48,600           | 2,700                    | (77,600)        |
|                                   | Third Party Payments | 72,000                    | 0                          | 72,000                     | 0                                   | 0                | 0                        | 0               |
|                                   | Transfer Payments    | 0                         | 0                          | 0                          | 0                                   | 0                | 0                        | 0               |
|                                   | Support Services     | 0                         | 0                          | 0                          | 0                                   | 0                | 0                        | 0               |
| <b>Total Expenditure</b>          |                      | <b>3,259,900</b>          |                            | <b>3,259,900</b>           | <b>1,253,000</b>                    | <b>1,215,500</b> | <b>37,500</b>            | <b>(84,800)</b> |
|                                   | Income               | (225,900)                 | 0                          | (225,900)                  | (30,100)                            | (69,100)         | 39,000                   | 135,700         |
| Chief Executives Office - Support | <b>TOTAL</b>         | <b>3,034,000</b>          | <b>0</b>                   | <b>3,034,000</b>           | <b>1,222,900</b>                    | <b>1,146,400</b> | <b>76,500</b>            | <b>50,900</b>   |

| Department                        | Objective Name            | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date   | Variance<br>(Over)/Under | Forecast      |
|-----------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|---------------|
| Chief Executives Office - Support | Chief Executives Section  | 430,900                   | 0                          | 430,900                    | 169,300                             | 159,000          | 10,300                   | (10,000)      |
|                                   | Accountancy & Directorate | 1,504,900                 | 0                          | 1,504,900                  | 633,400                             | 635,900          | (2,500)                  | 2,000         |
|                                   | Legal Services            | 472,900                   | 0                          | 472,900                    | 184,400                             | 177,700          | 6,700                    | (13,800)      |
|                                   | Purchasing & Procurement  | 365,300                   | 0                          | 365,300                    | 134,000                             | 91,500           | 42,500                   | 60,700        |
|                                   | Internal Audit            | 260,000                   | 0                          | 260,000                    | 101,700                             | 82,200           | 19,500                   | 12,000        |
| Chief Executives Office - Support | <b>TOTAL</b>              | <b>3,034,000</b>          | <b>0</b>                   | <b>3,034,000</b>           | <b>1,222,800</b>                    | <b>1,146,300</b> | <b>76,500</b>            | <b>50,900</b> |

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department                        | Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast    |
|-----------------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-------------|
| Corp & Comm - Community Resources | Employee Costs              | 4,931,800                 | 0                          | 4,931,800                  | 1,938,700                           | 1,856,200      | 82,500                   | 82,700      |
|                                   | Property Costs              | 78,700                    | 0                          | 78,700                     | 31,900                              | 30,000         | 1,900                    | (6,900)     |
|                                   | Transport Costs             | 64,900                    | 0                          | 64,900                     | 28,300                              | 20,600         | 7,700                    | 7,500       |
|                                   | Supplies & Services         | 1,391,400                 | 0                          | 1,391,400                  | 386,000                             | 424,100        | (38,100)                 | (182,400)   |
|                                   | Third Party Payments        | 306,500                   | 0                          | 306,500                    | 105,700                             | 115,300        | (9,600)                  | 1,600       |
|                                   | Transfer Payments           | 19,742,300                | 337,000                    | 20,079,300                 | 6,390,300                           | 5,529,800      | 860,500                  | 3,014,200   |
|                                   | Support Services            | 3,351,200                 | 0                          | 3,351,200                  | 0                                   | 1,800          | (1,800)                  | (1,800)     |
|                                   | Depcn And Impairment Losses | 109,600                   | 0                          | 109,600                    | 0                                   | 0              | 0                        | 0           |
| Total Expenditure                 |                             | 29,976,400                | 337,000                    | 30,313,400                 | 8,880,900                           | 7,977,800      | 903,100                  | 2,914,900   |
|                                   | Income                      | (17,339,700)              | 0                          | (17,339,700)               | (6,214,500)                         | (5,911,700)    | (302,800)                | (2,749,600) |
| Corp & Comm - Community Resources | TOTAL                       | 12,636,700                | 337,000                    | 12,973,700                 | 2,666,400                           | 2,066,100      | 600,300                  | 165,300     |

Summary of Operational Adjustments:

Discretionary Housing Payments - Tranche 1 (redetermination)

337,000

| Department                        | Objective Name                 | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-----------------------------------|--------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Corp & Comm - Community Resources | Community Learning & Dev       | 1,041,100                 | 0                          | 1,041,100                  | 312,700                             | 362,700        | (50,000)                 | (7,700)  |
|                                   | Partnerships and Equalities    | 490,000                   | 0                          | 490,000                    | 59,100                              | 13,400         | 45,700                   | 28,700   |
|                                   | Community Safety               | 1,455,200                 | 0                          | 1,455,200                  | 509,800                             | 526,300        | (16,500)                 | 5,700    |
|                                   | Registrars                     | 246,200                   | 0                          | 246,200                    | 25,500                              | (200)          | 25,700                   | 31,300   |
|                                   | Grants                         | 172,200                   | 0                          | 172,200                    | 136,900                             | 138,600        | (1,700)                  | 0        |
|                                   | Auchenback Resource Centre     | 30,700                    | 0                          | 30,700                     | 12,800                              | 16,300         | (3,500)                  | 0        |
|                                   | Strategic Insight & Comm.Mgmt. | 199,200                   | 0                          | 199,200                    | 94,600                              | 35,800         | 58,800                   | 0        |
|                                   | Members Expenses               | 493,600                   | 0                          | 493,600                    | 195,800                             | 195,000        | 800                      | (1,700)  |
|                                   | MART                           | 1,048,800                 | 0                          | 1,048,800                  | 345,400                             | 322,400        | 23,000                   | 2,100    |
|                                   | Directorate                    | 98,200                    | 0                          | 98,200                     | 111,200                             | 112,300        | (1,100)                  | (100)    |
|                                   | Business Support Team          | 288,900                   | 0                          | 288,900                    | 103,600                             | 87,800         | 15,800                   | (10,500) |
|                                   | Housing Benefits               | 269,000                   | 337,000                    | 606,000                    | 191,800                             | (266,800)      | 458,600                  | 52,800   |
|                                   | Revenues - Benefits            | 877,200                   | 0                          | 877,200                    | 303,000                             | 273,100        | 29,900                   | (20,400) |
|                                   | Council Tax/Ndr                | 4,316,000                 | 0                          | 4,316,000                  | 192,200                             | 177,700        | 14,500                   | 87,800   |
|                                   | Cost Of Elections              | 123,200                   | 0                          | 123,200                    | 9,100                               | 6,400          | 2,700                    | (500)    |
|                                   | Corporate & Democratic Core    | 1,487,200                 | 0                          | 1,487,200                  | 63,000                              | 65,200         | (2,200)                  | (2,200)  |
| Corp & Comm - Community Resources | TOTAL                          | 12,636,700                | 337,000                    | 12,973,700                 | 2,666,500                           | 2,066,000      | 600,500                  | 165,300  |

Summary of Operational Adjustments:

Discretionary Housing Payments - Tranche 1 (redetermination)

337,000

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department            | Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|-----------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Corp & Comm - Support | Employee Costs              | 8,582,300                 | 0                          | 8,582,300                  | 3,354,400                           | 3,414,300      | (59,900)                 | (118,600) |
|                       | Property Costs              | 3,500                     | 0                          | 3,500                      | 2,000                               | 400            | 1,600                    | 700       |
|                       | Transport Costs             | 25,900                    | 0                          | 25,900                     | 10,700                              | 4,800          | 5,900                    | 4,900     |
|                       | Supplies & Services         | 3,445,000                 | 0                          | 3,445,000                  | 2,243,900                           | 2,419,300      | (175,400)                | (194,400) |
|                       | Third Party Payments        | 19,400                    | 0                          | 19,400                     | 18,600                              | 2,600          | 16,000                   | 1,900     |
|                       | Support Services            | 0                         | 0                          | 0                          | 0                                   | 0              | 0                        | 0         |
|                       | Depcn And Impairment Losses | 2,186,200                 | 0                          | 2,186,200                  | 0                                   | 0              | 0                        | 0         |
| Total Expenditure     |                             | 14,262,300                |                            | 14,262,300                 | 5,629,600                           | 5,841,400      | (211,800)                | (305,500) |
|                       | Income                      | (2,566,100)               | 0                          | (2,566,100)                | (234,000)                           | (297,300)      | 63,300                   | 242,000   |
| Corp & Comm - Support | TOTAL                       | 11,696,200                | 0                          | 11,696,200                 | 5,395,600                           | 5,544,100      | (148,500)                | (63,500)  |

| Department            | Objective Name            | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|-----------------------|---------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Corp & Comm - Support | Revenues - General        | 740,300                   | 0                          | 740,300                    | 269,700                             | 270,300        | (600)                    | 16,900    |
|                       | Digital services          | 6,555,500                 | (29,600)                   | 6,525,900                  | 2,766,700                           | 2,975,900      | (209,200)                | (116,000) |
|                       | Policy                    | 228,700                   |                            | 228,700                    | 88,200                              | 66,900         | 21,300                   | (6,800)   |
|                       | Communications            | 435,800                   | 0                          | 435,800                    | 195,800                             | 188,600        | 7,200                    | 18,100    |
|                       | Printing                  | 186,600                   | 0                          | 186,600                    | 80,600                              | 59,600         | 21,000                   | 9,000     |
|                       | Human Resources & Payroll | 1,664,200                 | 0                          | 1,664,200                  | 785,300                             | 787,300        | (2,000)                  | 22,300    |
|                       | Democratic Services       | 405,600                   | 0                          | 405,600                    | 156,600                             | 166,200        | (9,600)                  | (11,900)  |
|                       | Customer Services         | 1,017,800                 | 0                          | 1,017,800                  | 459,400                             | 466,100        | (6,700)                  | (20,100)  |
|                       | Core Corporate            | 0                         | 0                          | 0                          | 344,700                             | 358,300        | (13,600)                 | (1,400)   |
|                       | Data And Information      | 161,100                   | 29,600                     | 190,700                    | 74,100                              | 26,500         | 47,600                   | 24,600    |
|                       | Project Management Office | 300,600                   | 0                          | 300,600                    | 174,500                             | 178,300        | (3,800)                  | 1,800     |
| Corp & Comm - Support | TOTAL                     | 11,696,200                | 0                          | 11,696,200                 | 5,395,600                           | 5,544,000      | (148,400)                | (63,500)  |

Summary of Operational Adjustments:

partial budget transfer from Digital Services for post now based within Data & Info team  
part year budget transfer to Data & Info team for Digital Services employee

|          |
|----------|
| (29,600) |
| 29,600   |
| 0        |

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department                 | Subjective Name  | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|----------------------------|------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Other Expenditure & Income | Expenditure      | 1,692,000                 | 0                          | 1,692,000                  | 428,800                             | 433,500        | (4,700)                  | 232,600  |
|                            | Support Services | 64,500                    | 0                          | 64,500                     | 0                                   | 0              | 0                        | 0        |
| Total Expenditure          |                  | 1,756,500                 |                            | 1,756,500                  | 428,800                             | 433,500        | (4,700)                  | 232,600  |
|                            | Income           | 0                         | 0                          | 0                          | 0                                   | (22,900)       | 22,900                   | 22,900   |
| Other Expenditure & Income | TOTAL            | 1,756,500                 | 0                          | 1,756,500                  | 428,800                             | 410,600        | 18,200                   | 255,500  |

| Department                 | Objective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|----------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Other Expenditure & Income | Other Expenditure & Income | 1,756,500                 | 0                          | 1,756,500                  | 428,800                             | 433,500        | (4,700)                  | 232,600  |
|                            | Income                     | 0                         | 0                          | 0                          | 0                                   | (22,900)       | 22,900                   | 22,900   |
| Other Expenditure & Income | TOTAL                      | 1,756,500                 | 0                          | 1,756,500                  | 428,800                             | 410,600        | 18,200                   | 255,500  |

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department               | Subjective Name  | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast      |
|--------------------------|------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|---------------|
| Joint Boards             | Contributions    | 2,250,000                 | 41,000                     | 2,291,000                  | 883,000                             | 866,500        | 16,500                   | 43,000        |
|                          | Support Services | 8,500                     | 0                          | 8,500                      | 0                                   | 0              | 0                        | 0             |
| <b>Total Expenditure</b> |                  | <b>2,258,500</b>          | <b>41,000</b>              | <b>2,299,500</b>           | <b>883,000</b>                      | <b>866,500</b> | <b>16,500</b>            | <b>43,000</b> |
| Joint Boards             | TOTAL            | 2,258,500                 | 41,000                     | 2,299,500                  | 883,000                             | 866,500        | 16,500                   | 43,000        |

Summary of Operational Movements

Additional resource - Barclay Commission RVJB 41,000

| Department          | Objective Name               | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast      |
|---------------------|------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|---------------|
| Joint Boards        | SPTE (incl Concess Fares)    | 1,766,000                 | 0                          | 1,766,000                  | 883,000                             | 866,500        | 16,500                   | 32,900        |
|                     | Renfrewshire Valuation J/Brd | 484,000                   | 41,000                     | 525,000                    | 0                                   | 0              | 0                        | 10,100        |
|                     | Support Services             | 8,500                     | 0                          | 8,500                      | 0                                   | 0              | 0                        |               |
| <b>Joint Boards</b> | <b>TOTAL</b>                 | <b>2,258,500</b>          | <b>41,000</b>              | <b>2,299,500</b>           | <b>883,000</b>                      | <b>866,500</b> | <b>16,500</b>            | <b>43,000</b> |

Summary of Operational Movements

Additional resource - Barclay Commission RVJB 41,000



Budgetary Control Statement  
 Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department            | Subjective Name     | Approved Budget Per 03 | Operational Adjustments | Revised Estimate Per 05 | Budget Estimate to Date - Per 05 | 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                  |                                  |                |                       | 83,900   |
| Contingency - Welfare | TOTAL               | 83,900                 | 0                       | 83,900                  | 0                                | 0              | 0                     | 83,900   |

| Department            | Objective Name      | Approved Budget Per 03 | Operational Adjustments | Revised Estimate Per 05 | Budget Estimate to Date - Per 05 | Actual to Date | Variance (Over)/Under | Forecast |
|-----------------------|---------------------|------------------------|-------------------------|-------------------------|----------------------------------|----------------|-----------------------|----------|
| Contingency - Welfare | Supplies & Services | 83,900                 | 0                       | 83,900                  | 0                                | 0              | 0                     | 83,900   |
| Contingency - Welfare | TOTAL               | 83,900                 | 0                       | 83,900                  | 0                                | 0              | 0                     | 83,900   |

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department                       | Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date    | Variance<br>(Over)/Under | Forecast         |
|----------------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|------------------|
| Health & Social Care Partnership | Employee Costs              | 20,678,200                | 0                          | 20,678,200                 | 8,029,400                           | 7,914,600         | 114,800                  | 146,000          |
|                                  | Property Costs              | 967,800                   | 0                          | 967,800                    | 341,200                             | 257,100           | 84,100                   | 27,000           |
|                                  | Transport Costs             | 224,000                   | 0                          | 224,000                    | 77,900                              | 87,400            | (9,500)                  | (96,000)         |
|                                  | Supplies & Services         | 2,389,700                 | 0                          | 2,389,700                  | 413,800                             | 464,400           | (50,600)                 | 9,000            |
|                                  | Third Party Payments        | 38,187,200                | 0                          | 38,187,200                 | 12,896,200                          | 12,665,900        | 230,300                  | (681,000)        |
|                                  | Support Services            | 2,331,100                 | 0                          | 2,331,100                  | 0                                   | 3,600             | (3,600)                  | 0                |
|                                  | Depcn And Impairment Losses | 888,800                   | 0                          | 888,800                    | 0                                   | 0                 | 0                        | 0                |
|                                  | Financing Costs             | 0                         | 0                          | 0                          | 0                                   | 0                 | 0                        | 0                |
| <b>Total Expenditure</b>         |                             | <b>65,666,800</b>         |                            | <b>65,666,800</b>          | <b>21,758,500</b>                   | <b>21,393,100</b> | <b>365,400</b>           | <b>(595,000)</b> |
|                                  | Income                      | (9,409,800)               | 0                          | (9,409,800)                | (994,800)                           | (1,127,200)       | 132,400                  | 132,000          |
| Core funding from                | Integration Joint Board     | (55,929,200)              | 0                          | (55,929,200)               | (20,997,500)                        | (20,491,300)      | (506,900)                | 463,000          |
| Health & Social Care Partnership | <b>TOTAL</b>                | <b>327,800</b>            | <b>0</b>                   | <b>327,800</b>             | <b>(233,800)</b>                    | <b>(225,400)</b>  | <b>(8,400)</b>           | <b>0</b>         |

Budgetary Control Statement  
Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department                       | Objective Name               | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|----------------------------------|------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Health & Social Care Partnership | Service Strategy             | 910,500                   | 0                          | 910,500                    | 476,900                             | 405,900        | 71,000                   | 8,000     |
|                                  | Children & Families          | 8,767,100                 | 0                          | 8,767,100                  | 2,954,600                           | 2,757,900      | 196,700                  | 321,000   |
|                                  | Older People                 | 23,699,800                | 0                          | 23,699,800                 | 8,987,400                           | 8,988,600      | (1,200)                  | (376,000) |
|                                  | Physical Disability          | 4,554,800                 | 0                          | 4,554,800                  | 1,708,500                           | 1,935,800      | (227,300)                | (315,000) |
|                                  | Learning Disability          | 10,235,100                | 0                          | 10,235,100                 | 4,383,400                           | 4,264,900      | 118,500                  | (256,000) |
|                                  | Mental Health                | 1,637,000                 | 0                          | 1,637,000                  | 802,600                             | 778,200        | 24,400                   | 0         |
|                                  | Addictions                   | 291,700                   | 0                          | 291,700                    | 291,900                             | 212,100        | 79,800                   | 100,000   |
|                                  | Criminal Justice             | 0                         | 0                          | 0                          | (39,300)                            | (47,700)       | 8,400                    | 0         |
|                                  | Support Service & Management | 6,161,000                 | 0                          | 6,161,000                  | 1,197,700                           | 970,200        | 227,500                  | 55,000    |
|                                  |                              | 56,257,000                | 0                          | 56,257,000                 | 20,763,700                          | 20,265,900     | 497,800                  | (463,000) |
| Core Funding from                | Integration Joint Board      | (55,929,200)              | 0                          | (55,929,200)               | (20,997,500)                        | (20,491,300)   | (506,900)                | 463,000   |
| Health & Social Care Partnership | TOTAL                        | 327,800                   | 0                          | 327,800                    | (233,800)                           | (225,400)      | (8,400)                  | 0         |

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Budgetary Control Statement Period 05 / 2020 31 Aug 2019

Period End: 31 August 2019

Period 05 / 2020

| Department               | Subjective Name             | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date     | Variance<br>(Over)/Under | Forecast        |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|--------------------|--------------------------|-----------------|
| Housing Revenue Account  | Employee Costs              | 4,370,700                 | 0                          | 4,370,700                  | 1,722,300                           | 1,654,600          | 67,700                   | 241,800         |
|                          | Property Costs              | 1,484,000                 | 0                          | 1,484,000                  | 380,000                             | 272,500            | 107,500                  | 67,400          |
|                          | Transport Costs             | 147,600                   | 0                          | 147,600                    | 61,500                              | 41,700             | 19,800                   | 0               |
|                          | Supplies & Services         | 2,518,200                 | 0                          | 2,518,200                  | 868,600                             | 998,000            | (129,400)                | (272,200)       |
|                          | Third Party Payments        | 0                         | 0                          | 0                          | 0                                   | 0                  | 0                        | 0               |
|                          | Transfer Payments           | 330,600                   | 0                          | 330,600                    | 22,800                              | 32,800             | (10,000)                 | 0               |
|                          | Support Services            | 977,400                   | 0                          | 977,400                    | 0                                   | 0                  | 0                        | 0               |
|                          | Depcn And Impairment Losses | 4,588,700                 | 0                          | 4,588,700                  | 0                                   | 0                  | 0                        | 48,700          |
| <b>Total Expenditure</b> |                             | <b>14,417,200</b>         |                            | <b>14,417,200</b>          | <b>3,055,200</b>                    | <b>2,999,600</b>   | <b>55,600</b>            | <b>85,700</b>   |
|                          | Income                      | (14,417,200)              | 0                          | (14,417,200)               | (5,709,000)                         | (4,792,500)        | (916,500)                | (145,700)       |
| Housing Revenue Account  | <b>TOTAL</b>                | <b>0</b>                  | <b>0</b>                   | <b>0</b>                   | <b>(2,653,800)</b>                  | <b>(1,792,900)</b> | <b>(860,900)</b>         | <b>(60,000)</b> |

| Department              | Objective Name | Approved Budget<br>Per 03 | Operational<br>Adjustments | Revised Estimate<br>Per 05 | Budget Estimate to<br>Date - Per 05 | Actual to Date     | Variance<br>(Over)/Under | Forecast        |
|-------------------------|----------------|---------------------------|----------------------------|----------------------------|-------------------------------------|--------------------|--------------------------|-----------------|
| Housing Revenue Account | Construction   | 2,919,300                 | 0                          | 2,919,300                  | 1,004,900                           | 1,319,800          | (314,900)                | 0               |
|                         | Homelessness   | 0                         | 0                          | 0                          | 0                                   | (200)              | 200                      | 0               |
|                         | Hra - Client   | (2,919,300)               | 0                          | (2,919,300)                | (3,658,700)                         | (3,112,500)        | (546,200)                | (60,000)        |
| Housing Revenue Account | <b>TOTAL</b>   | <b>0</b>                  | <b>0</b>                   | <b>0</b>                   | <b>(2,653,800)</b>                  | <b>(1,792,900)</b> | <b>(860,900)</b>         | <b>(60,000)</b> |