

EAST RENFREWSHIRE COUNCILCABINET29 August 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 3 and is based on the financial position as at 30 June 2019.

RECOMMENDATION

2. It is recommended that:
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position;
 - 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 3 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 on 28 February 2019 has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 28 February 2019 report to Council	242,290
Capital Financing - Loans Charge Adjustment (Note 1)	(10,545)
Service Operational Capital Charge Adjustment (Note 2)	15,150
Accountancy adjustments for Ring Fenced and other Grants	(5,366)
Restated net expenditure	<u>241,529</u>
Additional Grant Funding	617
Total Net Expenditure to be Monitored	<u><u>242,146</u></u>

Note 1. The net expenditure agreed on 28 February 2019 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and the Accounting Code of Practice in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

Note 2. This is the adjustment required to include the appropriate capital charges in the Council's service budgets instead of the capital financing costs removed as described above.

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £888,800 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 30 June 2019, the estimated year end position shows a net favourable variance on net expenditure of £1,343k based on current information. For General Fund services the projected underspend is £1,343k.

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £99k, due mainly to underspends within utilities and staffing and are in part offset by redundancy costs associated with contractual changes and the delivery of approved savings. Funding settlements with regard to Teachers Pay and Employer Pension Contributions are not fully reflected in this Per 03 report as confirmation of agreed resource distribution had not been received.

ii) Corporate & Community – Community Resources

The projected underspend of £126k is primarily due to payroll savings arising from delays in filling vacant posts coupled with reduced expenditure within Council Tax Reduction and supplies & services.

iii) Other Expenditure

The underspend of £892k 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 will be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

iv) Integration Joint Board (IJB) Contribution/ Health & Social Care Partnership (HSCP)

The contribution to the IJB has increased due to additional resources received with regard to Free personal Care and Changes to the Carers Act extensions. The ongoing review of current care package commitments and an increase in the cost of current care packages, indicates an overspend of £485k by the year end which will be met from the IJB reserves. The HSCP budget is operated by the Council on behalf of the IJB, and has been subject to a major review of services and management restructure and approval of a budget virement is being sought at the IJB of 14 August 2019.

VARIANCE ANALYSIS

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

Department	Forecast Outturn as at P3 £'000
Education	99
Contribution (to) IJB	0
Environment (Incl. O/Housing)	0
Environment – Support	40
Corporate & Community – Comm. Res	126
Corporate & Community - Support	40
Chief Executive's Office	12
Chief Executive's Office - Support	14
Other Expenditure & Income	892
Joint Boards	36
Corporate Contingency	84
HSCP	0
Housing Revenue Account	0
Total £ Variance	1,343
Total Budgeted Expenditure	242,146
% Variance	0.6%

CONCLUSIONS

7. The Council’s projected revenue out-turn position is reported as an operational underspend of £1,343k. The report has highlighted a number of operational variances within services that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

RECOMMENDATIONS

8. It is recommended that:
- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position;
 - all departments continue to closely monitor their probable outturn position.

REPORT AUTHOR

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Report date		7th August 2019

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 03
As at 30 June 2019

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CONTENTS

	PAGE
DEPARTMENTAL STATEMENTS	
EDUCATION	3
CONTRIBUTION TO INTEGRATION JOINT BOARD	4
ENVIRONMENT – NON SUPPORT	5
ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES	6
CORPORATE & COMMUNITY – COMMUNITY RESOURCES	7
CORPORATE & COMMUNITY – SUPPORT	8
CHIEF EXECUTIVE’S OFFICE	9
CHIEF EXECUTIVE’S OFFICE - SUPPORT	10
OTHER EXPENDITURE & INCOME	11
HEALTH & SOCIAL CARE PARTNERSHIP	12
HOUSING REVENUE ACCOUNT	13
DEPARTMENTAL COMPARISON BUDGET V ACTUAL	
SUMMARY	14-15
EDUCATION	16-17
CONTRIBUTION TO INTEGRATION JOINT BOARD	18
ENVIRONMENT	19
ENVIRONMENT – SUPPORT	20
CHIEF EXECUTIVE’S OFFICE	21
CHIEF EXECUTIVE’S OFFICE – SUPPORT	22
CORPORATE & COMMUNITY – COMMUNITY RESOURCES	23-24
CORPORATE & COMMUNITY – SUPPORT	25
OTHER EXPENDITURE & INCOME	26
JOINT BOARDS	27
CONTINGENCY – WELFARE	28
HEALTH & SOCIAL CARE PARTNERSHIP	29-30
HOUSING REVENUE ACCOUNT	31

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EDUCATION

PROBABLE OUTTURN FORECAST AS AT 30 June 2019 - £ 99,200 UNDERSPEND

Pre Five Education (£69,300 overspend)

An overspend is projected in relation to expenditure on redundancy costs associated with contractual changes to former casual Wraparound staff (£39k). Expenditure on janitorial staffing is also forecast to overspend within Pre Five (£42k) but this is offset by underspends in janitorial costs within other sectors of the department. These overspends are partially offset by a projected over-recovery on sale of meals income based on the year to date position (£12k).

Primary Education (£8,300 overspend)

An overspend is projected in relation to expenditure on redundancy costs associated with the delivery of approved savings (£33k) and the school meals service (£31k). This is partially offset by underspends projected in relation to janitorial costs (£34k) and water metered charges (£21k).

Secondary Education (£91,000 underspend)

An underspend is projected in relation to water metered charges (£63k) and the school meals service (£66k). This underspend is partially offset by a projected overspend on redundancy costs associated with the delivery of approved savings (£4k) and janitorial costs (£34k).

Schools Other (£1,600 overspend)

An overspend is projected in relation to 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 (£31,700 overspend)

An overspend is projected in relation to redundancies associated with the delivery of approved savings (£4k), janitorial staffing (£2k) and the school meals service (£51k). These overspends are partially offset by a projected underspend in relation to water metered charges (£25k).

Psychological Services (£14,600 underspend)

An underspend is projected in relation to the early realisation of future savings (£15k).

Transport (£24,600 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 (£12k).

Administration Services (£106,100 underspend)

An underspend is projected in relation to janitorial costs (£44k) which offsets janitorial overspends in other sectors of the department. An underspend is also projected in relation to staffing costs (£55k).

Facilities Management (£23,000 underspend)

An underspend is projected in relation to the early realisation of future savings (£23k).

Summary: Period 3 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 £99,200 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 3 can be summarised as underspends in relation to water metered charges (£109k), the early realisation of future savings (£38k) and an underspend in staff costs (£55k). This position is partially offset by redundancy costs associated with the delivery of approved savings and contractual changes for former Wraparound staff (£80k) and an anticipated overspend in school transport costs (£25k).

64

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 30 June 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 30 June 2019 - BREAK-EVEN POSITION

Directorate / Energy Management (£58,700 Underspend)

The projected underspend primarily reflects current staff vacancies (£59k).

Planning and Building Control (£67,500 Overspend)

Payroll costs are projected to overspend (£60k). Expenditure on Consultants is expected to overspend (£40k) as specialist advice is needed. This is offset by a projected over-recovery in planning fee and building warrant income (£30k).

Economic Development (£20,000 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 projected. These are partially offset by a projected underspend in relation to the Family Firm budget (£20k).

Roads (£135,000 Overspend)

Agency staff costs are projected to overspend (£80k). An overspend in costs associated with the removal and disposal of coal tar is projected (£70k). These are partially offset by a projected over-recovery in Inspection Charges associated with new housing developments (£20k).

Parks (£13,900 Underspend)

Projected overspend in relation to the inspection and maintenance of dangerous headstones at Cathcart Cemetery (£50k) following a change in regulations. Property rental income is expected over-recover (£65k).

Cleansing (£80,400 Underspend)

Payroll costs are projected to underspend (£60k) due to staff vacancies. Income from the sale of bins in relation to new properties is likely to over-recover (£20k).

Waste Management (£47,200 Overspend)

Payroll costs are projected to underspend (£35k) due to staff vacancies. An overspend at Barrhead's Civic Amenity Site (£40k) 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 (£40k).

Protective Services (£79,900 Underspend)

Payroll costs are projected to underspend (£60k) due to staff vacancies. An underspend is also projected in relation to Scientific Services (£15k).

Other Housing (£36,800 Underspend)

The Contribution to Housing Revenue Account will be lower than budget (£50k), partially offset by a small overspend in payroll costs (£12k).

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. It is expected that Environment's final outturn for 2019/20 will be in line with budget. There is early pressure within the Roads service in relation to both payroll costs (£80k) and the costs associated with the treatment of hazardous coal tar (£70k). Within Planning, there is a need for specialist Consultant advice to be brought in (£40k), whilst Parks need to incur unbudgeted spend (£50k) in relation to unsafe headstones at Cathcart Cemetery following a change in Health & Safety regulations. Prior to the commencement of the Clyde Valley Waste contract later this year, necessary improvements need to be made at the Greenhags Waste Station (£40k). Despite these pressures, there are a number of compensating under-spends across the department to allow projected spend to come in on budget, mainly in the payroll costs and income over-recoveries noted above.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 30 June 2019 - £40,000 UNDERSPEND

Property & Technical Services (£1,300 Overspend)

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

Property & Technical - Strategy (£41,300 Underspend)

The projected underspend primarily reflects current staff vacancies (£40k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The underspend of £40,000 is largely due to a combination of underspends within payroll costs and Postages.

PROBABLE OUTTURN FORECAST AS AT 30 June 2019 - £ 125,800 Underspend

Community Learning & Development , Partnerships and Equalities (£2,100 Overspend)

There are no significant variances to report at this time

Community Safety (£7,400 Underspend)

The underspend is mainly due to variances against property lines.

Money Advice & Registrars (£57,800 Underspend)

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

Directorate, Strategic Insight & Communities Management (£0)

There are no variances to report at this time.

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

There are no significant variances to report at this time.

Housing Benefits & Revenues Benefits and Business Support Team (£1,800 Underspend)

There are no significant variances to report at this time.

Council Tax/Non Domestic Rates (£61,300 Underspend)

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

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £125,800 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 & COMMUN68 – SUPPORT SERVICES

PROBABLE OUTTURN FORECAST AS AT 30 June 2019 - £ 40,400 Underspend

Revenues General (£15,300 Overspend)

The overspend is mainly due to temporary/agency staff within the Creditors team.

Policy, Data & Information, (£21,000 Underspend)

This underspend is largely due to slippage on filling vacancies.

Project Management Office (£10,300 Underspend)

This underspend is due to slippage on filling vacancies.

Digital Services (£1,300 Underspend)

There are no significant variances to report at this time.

Customer First (£21,500 Overspend)

There is an overspend on staffing as a result of temporary staff brought in to deliver the Digital Customer Project.

Communications & Printing (£31,900 Underspend)

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

Human Resources & Payroll (£21,600 Underspend)

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

Democratic Services – Support (£8,900 Overspend)

The variance relates to additional staffing costs incurred in the run up to the European Parliamentary Elections.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £40,400 is largely due to slippage on staffing budgets.

CHIEF EXECUTIVES – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30 June 2019 - £12,300 UNDERSPEND

The projected underspend of £12,300 is comprised of several variances:

In Civic Licensing Taxi Licence Income is higher than budgeted (£6k) 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 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 3 of £12,300 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.

PROBABLE OUTTURN FORECAST AS AT 30 June 2019 - £13,300 UNDERSPEND

The projected underspend of £13,300 is comprised of a number of variances:

Payroll costs are projected to underspend due to staff vacancies in Procurement (£34.3k) and Internal Audit (£2k). In addition Supplies and Services in Accountancy are projected to underspend (£9k) 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). 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 (£5k) from the Modernisation Fund (see below).

Largely offsetting these favourable variances are projected payroll overspends in Legal Services (£21k) due to no staff turnover. Accountancy payroll costs are projected to overspend (£29k) 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 (£5k) as the result of the costs of a service review which are met from the Modernisation Fund (see above).

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 3 of £13,300 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, 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 Supplies and Services are projected to overspend due to the cost of a service review.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 30 June 2019 - £892,000 UNDERSPEND

Restructuring Costs (£412,500 Underspend)

Underspends within service restructure commitment costs (change programme), Single Status final payments and redeployment costs.

Unallocated Overheads (£229,000 Underspend)

Underspends 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 3 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of a £892,000 underspend will continue to be monitored and adjusted as required in conjunction with implementation of Council's service redesigns and arising contingent events / operations and it is anticipated that this position could change significantly before the year end. expected to reduce before the year end.

PROBABLE OUTTURN FORECAST AS AT 30 June 2019 - Nil Variance

Children & Families (£172,000 underspend)

The projected underspend relates to staff costs (£45k) largely due to turnover and third party purchased care (£125k). The projected outturn contains an allowance for an increase in placement activity throughout the remainder of the financial year.

Older Peoples Service (£429,000 overspend)

The projected overspend for the year includes additional costs for care at home (£340k) in order to meet current care commitments, and costs of Bonnyton House (£95k) mainly relating to staffing including overtime and agency costs to maintain statutory staffing ratios.

Physical & Sensory Disability (£281,000 overspend)

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

Learning Disability (£111,000 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 (£46,000 underspend)

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

Strategic Services (£18,000 underspend)

The projected underspend primarily reflects current staff vacancies.

Contribution from IJB (£485,000 over recovery)

Additional contribution from IJB reserves to meet projected operational overspend.

Summary:

The projected outturn position, highlights an over spend of £485,000, 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 30 June 2019 - BREAK-EVEN POSITION

Housing Revenue Account £0 Underspend

A projected underspend in payroll costs (£30k) is offset by projected overspends (£30k) in void rent losses (based on current trends and 2018/19 data)

Housing Maintenance Team £0 Underspend

A projected underspend in payroll costs (£274k) is partially offset by corresponding overspends in agency staff (£174k). An overspend in subcontractor payments is projected (£100k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. It is expected that the Housing Revenue Account will be 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. This will be reviewed during the course of the year and mitigating actions will be undertaken by management.

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Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	139,067,000	5,793,700	144,860,700	31,631,200	32,316,300	(685,100)	99,200
Contribution to Integration Joint Board	49,350,200	489,000	49,839,200	10,685,900	10,734,900	(49,000)	0
Environment	26,686,500	3,678,600	30,365,100	6,121,200	3,912,800	2,208,400	0
Environment - Support	0	0	0	787,200	901,000	(113,800)	40,000
Chief Executives Office	15,000	2,500	17,500	28,400	18,900	9,500	12,300
Chief Executives Office - Support	0	0	0	751,700	693,400	58,300	13,300
Corp & Comm - Community Resources	12,411,000	225,700	12,636,700	1,770,000	1,578,600	191,400	125,800
Corp & Comm - Support	0	0	0	3,942,300	3,928,200	14,100	40,400
Other Expenditure & Income	1,756,500	0	1,756,500	257,300	184,800	72,500	892,000
Joint Boards	2,258,500	0	2,258,500	441,500	433,300	8,200	35,900
Contingency - Welfare	200,000	(116,100)	83,900	0	0	0	83,900
Health & Social Care Partnership	0	327,800	327,800	(140,200)	(117,200)	(23,000)	0
Housing Revenue Account	0	0	0	(1,625,000)	(1,317,800)	(307,200)	0
TOTAL	231,744,700	10,401,200	242,145,900	54,651,500	53,267,200	1,384,300	1,342,800

Summary of Operational Adjustments.

Capital Charges	15,149,800
Ring Fenced Grants - Education & HSCP	(5,366,000)
Additional resources - Education	128,400
Additional resources - HSCP	489,000
	<u>10,401,200</u>

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	141,327,300	689,300	142,016,600	36,659,300	36,690,900	(31,600)	539,000
Property Costs	16,290,500	124,400	16,414,900	6,749,300	5,751,600	997,700	(100,600)
Transport Costs	5,487,900	2,400	5,490,300	1,392,500	1,040,100	352,400	(119,200)
Supplies & Services	52,871,000	614,000	53,485,000	12,503,300	10,409,500	2,093,800	(1,356,500)
Contributions	2,250,000	0	2,250,000	441,500	433,300	8,200	35,900
Third Party Payments	46,294,000	602,500	46,896,500	8,319,100	8,797,500	(478,400)	(745,100)
Transfer Payments	21,729,600	0	21,729,600	4,303,700	4,207,900	95,800	253,200
Support Services	14,736,700	42,000	14,778,700	18,900	1,900	17,000	0
Other Expenditure	1,692,000	0	1,692,000	257,300	204,900	52,400	871,900
Depcn And Impairment Losses	4,588,700	15,149,800	19,738,500	0	0	0	0
Financing Costs	0	0	0	0	0	0	
TOTAL EXPENDITURE	307,267,700	17,224,400	324,492,100	70,644,900	67,537,600	3,107,300	(621,400)
Income	(75,523,000)	(6,823,200)	(82,346,200)	(15,993,400)	(14,270,200)	(1,723,200)	1,964,200
TOTAL	231,744,700	10,401,200	242,145,900	54,651,500	53,267,400	1,384,100	1,342,800

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	97,458,700	504,200	97,962,900	22,874,200	23,488,000	(613,800)	93,200
	Property Costs	11,278,100	124,400	11,402,500	5,114,300	4,368,700	745,600	54,700
	Transport Costs	1,827,500	2,400	1,829,900	477,300	344,200	133,100	(16,100)
	Supplies & Services	29,736,600	1,261,300	30,997,900	5,542,600	5,133,000	409,600	68,600
	Third Party Payments	7,582,300	(2,600)	7,579,700	2,325,600	2,306,700	18,900	100
	Transfer Payments	848,900	0	848,900	163,700	265,500	(101,800)	(375,000)
	Support Services	5,150,600	0	5,150,600	0	0	0	0
	Depcn And Impairment Losses	0	10,470,300	10,470,300	0	0	0	0
Total Expenditure		153,882,700	12,360,000	166,242,700	36,497,700	35,906,100	591,600	(174,500)
	Income	(14,815,700)	(6,566,300)	(21,382,000)	(4,866,600)	(3,589,700)	(1,276,900)	273,700
Education	TOTAL	139,067,000	5,793,700	144,860,700	31,631,100	32,316,400	(685,300)	99,200

Summary of Operational Adjustments:

Capital Charges	Depcn And Impairment Losses	10,470,300
Specific Grant - Gaelic	Income	(14,000)
Specific Grant - Pupil Equity Fund	Income	(1,386,000)
Specific Grant - ELC Expansion	Income	(3,405,000)
Additional resources - 1 + 2 Languages	Supplies & Services	71,400
Additional resources - Access to free sanitary products in schools	Property Costs	57,000
Devolved School Management	There have been operational adjustments between subjective headings in this reporting period in accordance with approved DSM scheme.	0

5,793,700

Budgetary Control Statement
 Period 03 / 2020 - 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	12,695,800	(3,466,000)	9,229,800	1,452,800	1,180,800	272,000	(69,300)
	Primary Education	44,238,400	1,789,600	46,028,000	10,929,700	11,213,000	(283,300)	(8,300)
	Secondary Education	55,420,800	4,078,400	59,499,200	14,697,600	14,777,500	(79,900)	91,000
	Schools Other	3,326,900	75,400	3,402,300	681,900	681,400	500	(1,600)
	Special Education	6,680,500	138,100	6,818,600	1,434,300	1,265,700	168,600	(31,700)
	Psychological Service	869,900	0	869,900	216,000	195,900	20,100	14,600
	Transport (excl Spec Educ)	976,900	(14,000)	962,900	261,600	247,200	14,400	(24,600)
	Bursaries / Emas	0	0	0	0	59,300	(59,300)	0
	Provision for Clothing	227,700	0	227,700	8,500	5,100	3,400	0
	Administration & Support	7,339,500	2,138,900	9,478,400	901,400	983,500	(82,100)	106,100
	School Crossing Patrollers	0	0	0	(8,100)	(33,600)	25,500	0
	Catering	0	0	0	(398,700)	(168,200)	(230,500)	29,500
	Cleaning	0	0	0	(58,700)	546,000	(604,700)	(6,500)
	Culture & Leisure Services	7,290,600	1,053,200	8,343,800	1,512,800	1,362,800	150,000	0
Education	TOTAL	139,067,000	5,793,700	144,860,700	31,631,100	32,316,400	(685,300)	99,200

Summary of Operational Adjustments:

Capital Charges	Pre Five	142,800
Capital Charges	Primary	2,653,300
Capital Charges	Secondary	4,392,700
Capital Charges	Special	260,400
Capital Charges	Administration & Support	1,967,900
Capital Charges	Culture & Leisure Services	1,053,200
Specific Grant - Gaelic	Transport	(14,000)
Specific Grant - Pupil Equity Fund	Primary	(892,400)
Specific Grant - Pupil Equity Fund	Secondary	(377,000)
Specific Grant - Pupil Equity Fund	Special	(116,600)
Specific Grant - ELC Expansion	Pre Five	(3,405,000)
Additional resources - 1 + 2 Languages	Schools Other	71,400
Additional resources - Access to free sanitary products in schools	Schools Other	57,000
Devolved School Management	There have been operational adjustments between objective headings in this reporting period in accordance with approved DSM scheme.	0
		<u>5,793,700</u>

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	49,350,200	489,000	49,839,200	10,685,900	10,734,900	(49,000)	
Contribution to Integration Joint Board	TOTAL	49,350,200	489,000	49,839,200	10,685,900	10,734,900	(49,000)	

Summary of Operational Adjustments.

Additional resources - Free Personal Care

481,000

Additional resources - Changes to Carers Act extensions

8,000

489,000

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	49,350,200	489,000	49,839,200	10,685,900	10,734,900	(49,000)	
Contribution to Integration Joint Board	TOTAL	49,350,200	489,000	49,839,200	10,685,900	10,734,900	(49,000)	

Summary of Operational Adjustments.

Additional resources - Free Personal Care

481,000

Additional resources - Changes to Carers Act extensions

8,000

489,000

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,050,400	0	14,050,400	3,400,800	3,298,300	102,500	(24,400)
	Property Costs	2,481,900	0	2,481,900	665,100	581,300	83,800	(153,600)
	Transport Costs	3,220,900	0	3,220,900	805,200	637,700	167,500	(49,800)
	Supplies & Services	16,190,500	(446,200)	15,744,300	3,820,800	2,059,100	1,761,700	(1,244,700)
	Third Party Payments	823,100	0	823,100	68,600	131,500	(62,900)	(3,400)
	Transfer Payments	807,800	0	807,800	177,700	160,300	17,400	(113,300)
	Support Services	2,848,400	0	2,848,400	18,700	0	18,700	0
	Depcn And Impairment Losses	0	3,678,600	3,678,600	0	0	0	0
Total Expenditure		40,423,000	3,232,400	43,655,400	8,956,900	6,868,200	2,088,700	(1,589,200)
	Income	(13,736,500)	446,200	(13,290,300)	(2,835,500)	(2,955,400)	119,900	1,589,200
Environment	TOTAL	26,686,500	3,678,600	30,365,100	6,121,400	3,912,800	2,208,600	0

Summary of operational adjustments:

Capital Charges	3,678,600
Realignment of offsetting income/expenditure regarding internal capital charges recharges	0
	<u>3,678,600</u>

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,578,200	57,900	1,636,100	214,000	156,900	57,100	74,900
	Environment Accommodation	0	0	0	314,800	283,300	31,500	0
	Planning & Development	887,300	21,000	908,300	166,100	73,700	92,400	(67,500)
	Economic Development Summary	1,074,300	94,400	1,168,700	130,300	227,700	(97,400)	(20,000)
	Roads - Council	10,097,000	2,459,800	12,556,800	2,560,800	2,042,000	518,800	(135,000)
	Roads Contracting Unit	0	0	0	3,600	(56,300)	59,900	0
	Parks	1,281,300	306,300	1,587,600	241,900	(418,800)	660,700	13,900
	Cleansing & Recycling	3,432,900	640,300	4,073,200	647,000	361,300	285,700	80,400
	Waste Management	3,677,900	1,900	3,679,800	855,000	659,600	195,400	(47,200)
	Protective Services	1,162,000	10,200	1,172,200	225,800	140,100	85,700	79,900
	Transport	0	0	0	(52,600)	256,200	(308,800)	0
	Neighbourhood Services Mgmt	595,300	0	595,300	157,100	158,500	(1,400)	0
	Env Strat/ Op Management	250,000	0	250,000	60,100	84,800	(24,700)	(16,200)
	Non Operational Properties	319,200	10,500	329,700	81,900	26,300	55,600	0
	Other Housing	1,935,300	35,400	1,970,700	414,300	(305,900)	720,200	36,800
	Roads	0	0	0	0	121,300	(121,300)	0
	Strategy - Bi Team	395,800	40,900	436,700	101,100	102,200	(1,100)	0
Environment	TOTAL	26,686,500	3,678,600	30,365,100	6,121,200	3,912,900	2,208,300	0

Summary of operational adjustments:

Capital Charges	<u>3,678,600</u>
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Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,893,900	0	1,893,900	455,700	426,500	29,200	40,000
	Property Costs	1,015,400	0	1,015,400	482,700	394,400	88,300	0
	Transport Costs	14,700	0	14,700	3,700	1,500	2,200	0
	Supplies & Services	338,800	0	338,800	53,900	60,400	(6,500)	(15,000)
	Support Services	1,100	0	1,100	300	0	300	0
	Depcn And Impairment Losses	0	99,100	99,100	0	0	0	0
Total Expenditure		3,263,900	99,100	3,363,000	996,300	882,800	113,500	25,000
	Income	(1,030,000)	0	(1,030,000)	(209,000)	18,200	(227,200)	15,000
Environment - Support	TOTAL	2,233,900	99,100	2,333,000	787,300	901,000	(113,700)	40,000

Summary of operational adjustments:
Capital Charges

 99,100

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	799,800	0	799,800	219,900	215,200	4,700	(1,300)
	Accommodation	1,081,200	99,100	1,180,300	485,200	397,900	87,300	0
	Property & Technical	352,900	0	352,900	82,100	287,800	(205,700)	41,300
Environment - Support	TOTAL	2,233,900	99,100	2,333,000	787,200	900,900	(113,700)	40,000

Summary of operational adjustments:
Capital Charges

 99,100

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600	0	22,600	5,400	5,500	(100)	(1,100)
	Transport Costs	3,000	0	3,000	800	0	800	0
	Supplies & Services	359,600	0	359,600	81,500	84,300	(2,800)	2,500
	Support Services	47,000	0	47,000	0	0	0	0
	Depcn And Impairment Losses	0	2,500	2,500	0	0	0	0
Total Expenditure		432,200	2,500	434,700	87,700	89,800	(2,100)	1,400
	Income	(417,200)	0	(417,200)	(59,300)	(70,800)	11,500	10,900
Chief Executives Office	TOTAL	15,000	2,500	17,500	28,400	19,000	9,400	12,300

Summary of Operational Adjustments

Capital Charges - Civic Licensing

2,500
2,500

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	53,000	0	53,000	77,700	76,100	1,600	5,800
	Licensing	(13,700)	2,500	(11,200)	(29,800)	(35,600)	5,800	6,000
	Licensing Board	(24,300)	0	(24,300)	(19,500)	(21,500)	2,000	500
Chief Executives Office	TOTAL	15,000	2,500	17,500	28,400	19,000	9,400	12,300

Summary of Operational Adjustments

Capital Charges - Civic Licensing

2,500
2,500

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,054,900	0	3,054,900	735,200	720,000	15,200	(33,400)
	Property Costs	0	0	0	0	100	(100)	(100)
	Supplies & Services	133,000	0	133,000	34,600	24,700	9,900	(20,600)
	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
Total Expenditure		3,259,900		3,259,900	769,800	744,800	25,000	(54,100)
	Income	(225,900)	0	(225,900)	(18,100)	(51,300)	33,200	67,400
Chief Executives Office - Support	TOTAL	3,034,000	0	3,034,000	751,700	693,500	58,200	13,300

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	430,900	0	430,900	103,600	86,500	17,100	(9,900)
	Accountancy & Directorate	1,504,900	0	1,504,900	390,900	389,200	1,700	700
	Legal Services	472,900	0	472,900	112,900	104,800	8,100	(23,600)
	Purchasing & Procurement	365,300	0	365,300	82,100	62,500	19,600	44,200
	Internal Audit	260,000	0	260,000	62,200	50,400	11,800	1,900
								0
Chief Executives Office - Support	TOTAL	3,034,000	0	3,034,000	751,700	693,400	58,300	13,300

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,746,700	185,100	4,931,800	1,186,700	1,131,100	55,600	135,700
	Property Costs	78,700	0	78,700	22,200	20,600	1,600	(30,300)
	Transport Costs	64,900	0	64,900	18,400	12,300	6,100	7,100
	Supplies & Services	1,476,400	(85,000)	1,391,400	208,200	208,700	(500)	(168,900)
	Third Party Payments	165,400	141,100	306,500	84,800	52,000	32,800	1,600
	Transfer Payments	19,742,300	0	19,742,300	3,948,700	3,773,600	175,100	741,500
	Support Services	3,309,200	42,000	3,351,200	0	0	0	
	Depcn And Impairment Losses	0	109,600	109,600	0	0	0	
Total Expenditure		29,583,600	392,800	29,976,400	5,469,000	5,198,300	270,700	686,700
	Income	(17,172,600)	(167,100)	(17,339,700)	(3,699,100)	(3,619,800)	(79,300)	(560,900)
Corp & Comm - Community Resources	TOTAL	12,411,000	225,700	12,636,700	1,769,900	1,578,500	191,400	125,800

Transfer of Welfare Funding per Cabinet report June 2018	60,000	Employee Costs
Removing offsetting income/expenditure for rechargeable posts no longer required - MART	(31,700)	Employee Costs
Removing offsetting income/expenditure for rechargeable posts no longer required - Benefits	(24,200)	Employee Costs
Creation of offsetting income/expenditure for rechargeable posts - Safety	88,000	Employee Costs
Creation of offsetting income/expenditure for rechargeable posts - Comm Planning	135,000	Employee Costs
1 FTE Transferred to Data team in Support	(42,000)	Employee Costs
Transfer of Welfare Funding per Cabinet report June 2018	5,000	Supplies & Services
Reallocation of Participatory Budgeting Expenditure budget	(90,000)	Supplies & Services
Transfer of Welfare Funding per Cabinet report June 2018	51,100	Third Party Payments
Reallocation of Participatory Budgeting Expenditure budget	90,000	Third Party Payments
1 FTE Transferred to Data team in Support	42,000	Support Services
Capital Charges	109,600	Depn & Impairment Losses
Creation of offsetting income/expenditure for rechargeable posts - Comm Planning	(135,000)	Income
Removing offsetting income/expenditure for Welfare funded posts	55,900	Income
Creation of offsetting income/expenditure for rechargeable posts - Safety	(88,000)	Income
	<u>225,700</u>	

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	1,027,000	14,100	1,041,100	194,900	201,400	(6,500)	(26,300)
	Partnerships and Equalities	485,900	4,100	490,000	(16,800)	(42,700)	25,900	24,200
	Community Safety	1,435,400	19,800	1,455,200	309,600	267,400	42,200	7,400
	Registrars	242,000	4,200	246,200	15,500	100	15,400	26,800
	Grants	172,200	0	172,200	136,900	136,900	0	0
	Auchenback Resource Centre	30,700	0	30,700	7,700	10,600	(2,900)	0
c	Strategic Insight & Comm Mgmt	198,400	800	199,200	57,900	21,100	36,800	0
	Members Expenses	478,600	15,000	493,600	117,900	115,700	2,200	0
	MART	944,700	104,100	1,048,800	231,000	215,400	15,600	31,000
	Directorate	95,700	2,500	98,200	68,100	68,700	(600)	0
	Business Support Team	282,200	6,700	288,900	62,900	49,900	13,000	25,700
	Housing Benefits	264,000	5,000	269,000	275,400	264,600	10,800	19,300
	Revenues - Benefits	839,400	37,800	877,200	186,100	155,000	31,100	(43,200)
	Council Tax/Ndr	4,304,400	11,600	4,316,000	116,400	108,400	8,000	61,300
	Cost Of Elections	123,200	0	123,200	6,600	6,100	500	0
	Corporate & Democratic Core	1,487,200	0	1,487,200	0	0	0	(400)
Corp & Comm - Community Resources	TOTAL	12,411,000	225,700	12,636,700	1,770,100	1,578,600	191,500	125,800

Capital Charges	14,100	CLD
Capital Charges	4,100	Community Planning
Capital Charges	19,800	Community Safety
Capital Charges	4,200	Registrars
Capital Charges	800	Community Resource Management
Capital Charges	15,000	Members Expenses
Capital Charges	2,500	Directorate
Capital Charges	6,700	Business Support Team
Capital Charges	5,000	Housing Benefits
Capital Charges	11,600	Council Tax
Capital Charges	10,000	Benefits
Capital Charges	15,800	MART
Transfer of Welfare Funding per Cabinet report June 2018	27,800	Benefits
Transfer of Welfare Funding per Cabinet report June 2018	88,300	MART
	<u>225,700</u>	

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	8,062,500	519,800	8,582,300	2,034,900	2,085,800	(50,900)	70,400
	Property Costs	3,500	0	3,500	600	300	300	700
	Transport Costs	25,900	0	25,900	6,400	1,600	4,800	5,600
	Supplies & Services	3,445,000	0	3,445,000	2,050,500	2,005,600	44,900	(44,700)
	Third Party Payments	19,400	0	19,400	400	2,500	(2,100)	1,600
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	2,186,200	2,186,200	0	0	0	0
Total Expenditure		11,556,300	2,706,000	14,262,300	4,092,800	4,095,800	(3,000)	33,600
	Income	(2,088,300)	(477,800)	(2,566,100)	(150,600)	(167,700)	17,100	6,800
Corp & Comm - Support	TOTAL	9,468,000	2,228,200	11,696,200	3,942,200	3,928,100	14,100	40,400

1 FTE Transferred to Data team from Community Resources	42,000	Employee Costs
Creation of offsetting income/expenditure budget for rechargeable posts - HR	267,400	Employee Costs
Creation of offsetting income/expenditure budget for rechargeable posts - PMO	210,400	Employee Costs
Capital Charges	2,186,200	Depn and Impairment
Creation of offsetting income/expenditure budget for rechargeable posts - HR	(267,400)	Income
Creation of offsetting income/expenditure budget for rechargeable posts - PMO	(210,400)	Income
	<u>2,228,200</u>	

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	732,500	7,800	740,300	163,900	159,900	4,000	(15,300)
	Digital services	4,377,100	2,178,400	6,555,500	2,384,200	2,382,500	1,700	1,300
	Policy	228,700	0	228,700	45,400	47,000	(1,600)	(7,800)
	Communications	435,800	0	435,800	120,900	121,500	(600)	22,200
	Printing	186,600	0	186,600	44,800	43,300	1,500	9,700
	Human Resources & Payroll	1,664,200	0	1,664,200	469,000	464,600	4,400	21,600
	Democratic Services	405,600	0	405,600	95,300	110,800	(15,500)	(8,900)
	Customer Services	1,017,800	0	1,017,800	280,400	280,600	(200)	(21,500)
	Core Corporate	0	0	0	210,600	215,500	(4,900)	0
	Data And Information	119,100	42,000	161,100	38,300	10,200	28,100	28,800
	Project Management Office	300,600	0	300,600	89,600	92,300	(2,700)	10,300
Corp & Comm - Support	TOTAL	9,468,000	2,228,200	11,696,200	3,942,400	3,928,200	14,200	40,400

Capital Charges	7,800	Revenues - General
Capital Charges	2,178,400	ICT
1 FTE Transferred to Data team from Community Resources	42,000	Data
	<u>2,228,200</u>	

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,692,000	0	1,692,000	257,300	204,900	52,400	871,900
	Support Services	64,500	0	64,500	0	0	0	0
Total Expenditure		1,756,500		1,756,500	257,300	204,900	52,400	871,900
	Income	0	0	0	0	(20,100)	20,100	20,100
Other Expenditure & Income	TOTAL	1,756,500	0	1,756,500	257,300	184,800	72,500	892,000

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,756,500	0	1,756,500	257,300	204,900	52,400	871,900
	Income	0	0	0	0	(20,100)	20,100	20,100
Other Expenditure & Income	TOTAL	1,756,500	0	1,756,500	257,300	184,800	72,500	892,000

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,250,000	0	2,250,000	441,500	433,300	8,200	35,900
	Support Services	8,500	0	8,500	0	0	0	0
Total Expenditure		2,258,500		2,258,500	441,500	433,300	8,200	35,900
Joint Boards	TOTAL	2,258,500	0	2,258,500	441,500	433,300	8,200	35,900

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000	0	1,766,000	441,500	433,300	8,200	32,900
	Renfrewshire Valuation J/Brd	484,000	0	484,000	0	0	0	3,000
	Support Services	8,500	0	8,500	0	0	0	0
Joint Boards	TOTAL	2,258,500	0	2,258,500	441,500	433,300	8,200	35,900

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	(116,100)	83,900	0	0	0	83,900
Total Expenditure		200,000	(116,100)	83,900	0	0	0	83,900
Contingency - Welfare	TOTAL	200,000	(116,100)	83,900	0	0	0	83,900

Operational Adjustments

Transfer to CCS : MART(CAB) Cabinet June 18	(40,000)
Transfer to CCS : MART(HERO) Cabinet Nov 18	(11,100)
Transfer to CCS : MART Cabinet June 18	(37,200)
Transfer to CCS : Benefits Cabinet June 18	(27,800)
	<u>(116,100)</u>

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	(116,100)	83,900	0	0	0	83,900
Contingency - Welfare	TOTAL	200,000	(116,100)	83,900	0	0	0	83,900

Operational Adjustments

Transfer to CCS : MART(CAB) Cabinet June 18	(40,000)
Transfer to CCS : MART(HERO) Cabinet Nov 18	(11,100)
Transfer to CCS : MART Cabinet June 18	(37,200)
Transfer to CCS : Benefits Cabinet June 18	(27,800)
	<u>(116,100)</u>

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	20,678,200	0	20,678,200	4,913,200	4,580,600	332,600	76,000
	Property Costs	967,800	0	967,800	233,800	187,300	46,500	28,000
	Transport Costs	224,000	0	224,000	43,800	24,800	19,000	(66,000)
	Supplies & Services	2,389,700	0	2,389,700	190,000	161,200	28,800	115,000
	Third Party Payments	37,723,200	464,000	38,187,200	5,839,800	6,304,700	(464,900)	(745,000)
	Support Services	2,331,100	0	2,331,100	0	1,900	(1,900)	-
	Depcn And Impairment Losses	0	888,800	888,800	0	0	0	-
	Financing Costs	0	0	0	0	0	0	-
Total Expenditure		64,314,000	1,352,800	65,666,800	11,220,500	11,260,500	(40,000)	(592,000)
	Income	(8,873,800)	(536,000)	(9,409,800)	(644,600)	(642,900)	(1,700)	107,000
	Core funding from Integration Joint Board	(55,440,200)	(489,000)	(55,929,200)	(10,716,200)	(10,734,900)	18,700	485,000
Health & Social Care Partnership	TOTAL	0	327,800	327,800	(140,200)	(117,200)	(23,000)	-

Summary of operational adjustments

Capital Charges	888,800
Additional resources - Free Personal Care	481,000
Additional resources - Changes to Carers Act extensions	8,000
Specific Grant - Criminal Justice	(561,000)
Offset additional core funding from IJB	(489,000)
	<u>327,800</u>

Budgetary Control Statement
Period 03 / 2020 30 June 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	910,500	0	910,500	290,100	237,800	52,300	18,000
	Children & Families	8,661,700	105,400	8,767,100	1,621,500	1,510,400	111,100	172,000
	Older People	23,635,400	64,500	23,699,800	4,564,400	4,319,600	244,800	(429,000)
	Physical Disability	4,554,800	0	4,554,800	808,300	1,147,700	(339,400)	(281,000)
	Learning Disability	9,649,100	586,100	10,235,100	1,920,400	2,253,800	(333,400)	(111,000)
	Mental Health	1,637,000	0	1,637,000	472,300	414,700	57,600	-
	Addictions	291,700	0	291,700	194,500	136,100	58,400	100,000
	Criminal Justice	561,000	(561,000)	(100)	(26,600)	(11,300)	(15,300)	-
	Support Service & Management	5,539,100	621,800	6,161,000	731,000	609,000	122,000	46,000
		55,440,200	816,800	56,257,000	10,576,000	10,617,700	(41,700)	(485,000)
	Core Funding from Integration Joint Board	(55,440,200)	(489,000)	(55,929,200)	(10,716,200)	(10,734,900)	18,700	485,000
Health & Social Care Partnership	TOTAL	0	327,800	327,800	(140,200)	(117,200)	(23,000)	-

Summary of operational adjustments

Capital Charges	888,800
Additional resources - Free Personal Care	481,000
Additional resources - Changes to Carers Act extensions	8,000
Specific Grant - Criminal Justice	(561,000)
Offset additional core funding from IJB	(489,000)
	<u>327,800</u>

Budgetary Control Statement
Period 03 / 2020 30 Jun 2019

Period End: 30 June 2019

Period 03 / 2020

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,370,700	0	4,370,700	1,053,100	955,100	98,000	182,600
	Property Costs	1,484,000	0	1,484,000	230,600	198,900	31,700	0
	Transport Costs	147,600	0	147,600	36,900	18,000	18,900	0
	Supplies & Services	2,518,200	0	2,518,200	521,100	672,500	(151,400)	(132,600)
	Third Party Payments	0	0	0	0	0	0	0
	Transfer Payments	330,600	0	330,600	13,700	8,500	5,200	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	0
Total Expenditure		14,417,200		14,417,200	1,855,400	1,853,000	2,400	50,000
	Income	(14,417,200)	0	(14,417,200)	(3,480,400)	(3,170,700)	(309,700)	(50,000)
Housing Revenue Account	TOTAL	0	0	0	(1,625,000)	(1,317,700)	(307,300)	0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,919,300	0	2,919,300	614,300	1,010,100	(395,800)	0
	Homelessness	0	0	0	0	(200)	200	0
	Hra - Client	(2,919,300)	0	(2,919,300)	(2,239,400)	(2,327,700)	88,300	0
Housing Revenue Account	TOTAL	0	0	0	(1,625,100)	(1,317,800)	(307,300)	0