

EAST RENFREWSHIRE COUNCILCABINET4 APRIL 2019Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2018/19**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2018/19. The report provides details of expected year end variances for each department at period 11 and is based on the financial position as at 01 February 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.

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

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

	£000
Budgeted net expenditure per 14 March 2019 report to Council	234,454
Additional Grant Funding	333
Total Net Expenditure to be Monitored	<u><u>234,787</u></u>

BUDGET PERFORMANCE

5. As at 1 February 2019 the estimated year end position shows a net favourable variance on net expenditure of £2,343k based on current information. For General Fund services the projected underspend is £1,924k. Council Tax collection position is slightly lower than budgeted, with a reduction in income of £270k now anticipated, bringing the total forecast underspend on General Fund services to £1,654k.

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

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

Department	Forecast Outturn £'000				
	P3	P5	P8	P10	P11
Education	262	699	109	705	829
Contribution (to) IJB	0	(56)	0	0	0
Environment (Incl. O/Housing)	19	(32)	418	821	1020
Environment – Support	2	(1)	(18)	0	(205)
Corporate & Community – Comm. Res	501	443	19	0	4
Corporate & Community – Support	592	539	118	112	127
Chief Executive's Office	(23)	(16)	(11)	1	1
Chief Executive's Office – Support	(2)	(2)	49	49	28
Other Expenditure & Income	778	56	(64)	21	36
Joint Boards	22	22	22	22	22
Corporate Contingency	124	124	63	63	62
HSCP	0	0	0	0	0
Housing Revenue Account	0	0	0	41	419
Total £ Variance	2,275	1,776	705	1,835	2,343
Total Budgeted Expenditure	233,489	233,489	234,454	234,454	234,787
% Variance	0.97%	0.76%	0.30%	0.78%	1.00%

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £829k, due mainly to the early realisation of operational savings, Teacher Induction scheme funding, underspends within Devolved budgets and Insurance costs and net over recoveries of income within wraparound services. These are in part offset by overspends within staffing costs arising from delivery of approved savings.

The main movement from the last reported Period 10 outturn is due to underspends within Devolved budgets, additional funding within Teacher Induction and Regional Improvement Collaborative activities and additional recharge income within Wraparound services, with a partial offset by increased redundancy costs.

ii) Environment (incl. O/Housing)

The current year end forecast indicates an underspend of £1,020k, and is primarily due to underspends within payroll costs across the services, a reduction in disposal costs within Waste Management, reduced operational costs within Protective services and Cleansing and an over recovery of planning and building warrant fees. These favourable outturns are offset by operational overspends within Parks supplies and services and Roads maintenance costs on potholing and reactive repairs.

The main movement from the last reported Period 10 outturn is due to increased underspends within payroll costs across the department, additional Planning & Building Warrant fee income and a reduction in the projected overspend of Roads maintenance operations.

iii) Environment – Support

The projected overspend of £205k is primarily due to anticipated redundancy costs arising from the ongoing service change programme and is the main movement from that reported at Period 10 outturn.

iv) Corporate & Community - Support

The anticipated underspend of £127k is mainly due to a combination of underspends within payroll costs due to managed vacancies and reduced expenditure within supplies and services.

v) HRA

The current year end forecast indicates an underspend of £419k and is primarily due to underspends within payroll costs and lower than expected loan debt charges which have been partly offset by void rent costs. The main movement from the last reported Period 10 outturn is due to lower than expected loan debt charges arising from the revised timing of the Housing capital programme.

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

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

It should be noted that management of the HSCP budget is under the direction of the Integration Joint Board and included a planned use of IJB reserves of £732k. It is expected at this time that the planned use of IJB reserves to fund these 2018-19 savings will reduce to £398k and will be offset by an operational underspend of £615k.

The projected net operational underspend of £217k will be taken forward as a movement in reserves within the Integration Joint Board.

CONCLUSIONS

- 6 The Council's projected revenue out-turn position is reported as an operational underspend of £1,654k. The report has highlighted a number of operational variances and reflects management action to consolidate and maximise underspends wherever possible in the current year in order to help address future budget provision.

RECOMMENDATIONS

7 It is recommended that:-

- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position.

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Report date		13th March 2019

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 11
As at 01 February 2019

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EDUCATION

PROBABLE OUTTURN FORECAST AS AT 1st February 2019 - £ 828,500 UNDERSPEND

Pre Five Education (£367,900 underspend)

An underspend is forecast in relation to devolved budgets (£66k). Income in relation to the sale of lunches is expected to be over-recovered (£14k) and there is also a net over-recovery of income forecast in relation to Wraparound charges (£483k). This position is partially offset by expenditure on redundancy costs associated with the delivery of approved savings (£193k).

Primary Education (£159,000 underspend)

An underspend is forecast in relation to residual funding allocated by Scottish Government in relation to the Teacher Induction Scheme (£173k) and also in relation to devolved budgets (£115k). This is partially offset by redundancy costs associated with the delivery of approved savings (£126k).

Secondary Education (£54,600 underspend)

An underspend is forecast in relation to residual funding allocated by Scottish Government in relation to the Teacher Induction Scheme (£145k), the early realisation of future savings in relation to property costs (£30k), utility costs (including water metered charges) (£96k) and a net over-recovery of school meals income (£69k). This position is partially offset by redundancy and severance costs (£232k) and a projected under-recovery of Pupil Support Assistant income recharged to other local authorities (£52k).

Special Education (£45,100 overspend)

An overspend is projected in relation to payments to other agencies and bodies for pupils attending establishments outwith the authority (£55k), for contract catering (£23k) and for pupil transport costs (£10k). This is partially offset by an underspend in devolved budgets (£26k) and increased income from other local authorities for pupils residing outwith the authority attending Council establishments (£18k).

Schools – Other (£134,500 underspend)

An underspend is projected as a result of lower than budgeted insurance premiums (£183k) and an underspend in pension costs (£21k). This is partially offset by redeployment and redundancy costs (£58k) and an increase in Parent Pay transaction costs as a result of increased use of the system (£13k).

Administration Services (£114,400 underspend)

An underspend is forecast as a result of both janitorial costs (£30k) and funding now available to support Regional Improvement Collaborative (RIC) activities (£121k). This is partially offset by redundancy costs (£47k).

Psychological Services (£118,800 underspend)

An underspend is projected in relation to staffing costs as a result of increased turnover and maternity leave during the year (£119k).

Cleaning Services (£170,500 overspend)

This variance relates primarily to payroll costs in relation to redundancy costs and detriment payments (£109k), higher than budgeted rates of National Insurance and Superannuation (£20k), and increased costs relating to agency staffing (£18k). Overspends are forecast in relation to expenditure on cleaning materials (£8k) and in relation to equipment (£6k) and income is forecast to be under-recovered by (£6k).

Catering Services (£163,100 underspend)

An underspend is projected in relation to the early realisation of approved savings (£64k) and higher than budgeted turnover (£86k).

Other Services (£68,200 overspend)

Includes a projected overspend on contract hire costs in relation to pupil transport (£34k) and on compensation for loss of income payable to ERCL for the planned closure of Barrhead Foundry (£42k).

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The forecast is based on the information currently available and indicates an underspend of £828,500 which represents 0.6% of the Education department budget. This forecast should be considered in light of Devolved School Management carry forward thresholds and the potential impact of the outstanding teachers' pay claim.

The main favourable variances at Period 11 relate to the residual Teacher Induction Scheme funding (£318k), the early realisation of future savings (£131k), higher than budgeted turnover (£205k), underspends in devolved budgets (£207k) and insurance costs (£164k), funding in support of RIC activities (£121k) and the net over-recovery of income in relation to Wraparound (£483k). This position is partially offset by expenditure in relation to detriment, redeployment and redundancy costs all associated with the delivery of approved savings (£745k) and on compensation for loss of income payable to ERCL (£42k). The main movements from the forecast at Period 10 are in relation to devolved school budgets (£142k) and increased income in relation to Wraparound (£57k) and RIC activities (£48k). This has been partially offset by increased redundancy costs (£61k) and sums due to ERCL (£42k).

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 01 February 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 reflects agreed additional funding within the contribution to the Integration Joint Board.

ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 01 February 2019 - £ 1,020,000 UNDERSPEND

Directorate & Management (£59,800 Underspend)

Payroll costs are projected to underspend (£60k).

Non-Operational Properties (£40,700 Underspend)

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

Planning and Building Control (£327,500 Underspend)

Additional staff have been required due to the volume of planning and building warrant applications, causing a projected overspend (£78k). An underspend is projected in the payroll costs of the new Business Intelligence team within Strategic Planning (£84k). There continues to be a projected over-recovery in planning and building warrant fees (£323k).

Economic Development (£87,500 Underspend)

A projected payroll underspend has been intentionally managed to offset voluntary redundancy and redeployment payments across the department (£115k). Overspend in relation to the Barrhead Foundry Business Zone (£20k), as well as property costs associated with the Greenlaw Business Centre (£5k) in the event of a building operator not being appointed prior to completion of the Business Centre.

Roads (£105,000 Overspend)

Agency staff costs to cover vacancies and skills shortages are causing an overspend (£108k). Overspend on reactive repairs and potholing (£150k) is projected due to the impact of last year's winter, offset by an over-recovery in Inspection Charges associated with new housing developments (£150k).

Parks (£102,100 Overspend)

Payroll, overtime and contractor payment projections indicate an overspend (£200k). Voluntary redundancy payments have been incurred in relation to the ongoing Change Programme (£83k). Re: income, recharge income should over-recover (£121k) as there are more Council properties to maintain as well as Parks staff undertaking Winter Maintenance. Cemetery income is projected to over-recover (£50k), as is Property Rental income (£60k), although this is offset by an under-recovery in sports pitch let income (£54k).

Cleansing (£210,700 Underspend)

Payroll costs are projected to underspend (£154k), with voluntary redundancy costs partially offsetting these (£60k). Income from sales of bins in relation to new properties is likely to over-recover (£20k). Street cleaning costs are expected to underspend (£30k). New customers in relation to Commercial Waste should lead to an over-recovery (£25k). Purchase of street litter bins and disposable sacks are expected to underspend (£12k). Various other contractor and materials underspends (£25k) contribute to the overall projected underspend.

Waste Management (£309,700 Underspend)

As a result of management action, a significant reduction in tonnages being disposed of at Barrhead's Civic Amenity Site is expected, resulting in a projected underspend (£341k). Improvements to the Civic Amenity Site (£77k) are planned to utilise some of this underspend. Payroll costs are projected to underspend (£26k) as a result of the department's ongoing Change Programme. Marketing and Advertising costs are projected to underspend (£15k).

Protective Services (£98,700 Underspend)

Excluding grant-funded posts, payroll costs are projected to underspend (£59k). Numerous other underspends contribute to the overall underspend, namely those in Scientific Services (£25k), Calibration & Testing Fees (£5k), spend on Contaminated Land (£10k).

Other Housing (£92,500 Underspend)

An underspend in payroll costs is projected (£60k), alongside underspends in contractor costs (£50k), Translation & Interpretation costs (£25k) and various other Property Costs and Supplies & Services (£35k). These are partially offset by a site investigations overspend (£80k).

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Within Waste Management, management action has resulted in a significant reduction in tonnages being disposed of at Barrhead's Civic Amenity Site (£341k). A projected over-recovery of Planning and Building Warrant Fees (£323k) also contributes to the overall underspend. Also contributing to the overall underspend are projected underspends in Protective Services (£99k) and Cleansing (£211k). The projected overspend in Roads (£105k) is in part due to spend on potholing and reactive repairs. There is a projected overspend in contractor payments within the Parks service (£102k). Also, there are a number of vacancies across the department resulting in payroll underspends, namely Directorate (£60k), Cleansing, Parks & Waste (£130k) and Other Housing (£60k). The above figures include redundancy and severance payments resulting from the department's Change Programme. Overall, an underspend of £1,020,000 is projected. The improvement to the projected outturn is partly because of increased Planning & Building Warrant income (£58k) and a reduction to the projected overspend in Roads (£41k) because of lower than initially projected potholing and reactive repairs costs. Increased forecast underspends in payroll costs across the department have also significantly improved the forecast position (£100k), these being mainly in Cleansing, Parks & Waste.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 01 February 2019 - £205,000 Overspend

Property & Technical Services (240,900) Overspend

The projected overspend includes anticipated redundancy costs (£205k) associated with the ongoing Change Programme. Agency labour costs are projected to overspend (£20k) due to staff shortages throughout the year. A number of other smaller variances contribute to the overall projected overspend.

Accommodation £35,900 Underspend

Utility costs are projected to underspend.

Summary:

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The projected overspends are mainly within payroll costs and relate to redundancy costs (£205k) associated with the department's ongoing Change Programme and Agency labour costs. There is an offset underspend within property utility costs.

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

PROBABLE OUTTURN FORECAST AS AT 01 February 2019 - £ 3,500 UNDERSPEND

Community Learn. & Develop, Community Planning & Community Safety (£104,700 Overspend).

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

Money Advice & Registrars (£66,300 Underspend)

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

Directorate, Community Resources Mgmt., Equalities & Business Support (£5,800 Overspend)

The variance relates to minor overspends across several budget lines.

Members Expenses, Elections and Corporate & Democratic Core (£8,000 Underspend)

The variance relates to minor underspends across several supplies lines.

Housing Benefits & Revenues Benefits (break even position)

There are no variances to report at this time.

Council Tax/Non Domestic Rates (£39,700 Underspend)

This underspend is due to a combination of reduced supplies costs, higher than budgeted income on statutory additions and an underspend on Council Tax Reduction.

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The minor underspend of £3,500 is due to close monitoring and management of variances by the Department to ensure expenditure is in line with budget at the year end.

CORPORATE & COMMUNITY – SUPPORT SERVICES

PROBABLE OUTTURN FORECAST AS AT 01 February 2019- £ 126,900 UNDERSPEND

Revenues General and Policy/PMO (£27,900 Underspend)

The underspend is largely due to slippage on filling vacancies.

ICT (£1,500 Underspend)

Following budget adjustments approved by the Council at Period 5, there are no significant variances to report at this time.

Customer First (£29,800 Underspend)

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

Communications & Printing (£30,500 Underspend)

The underspend is mainly due to a combination of vacancies within the Communications team which are being managed to assist in the delivery of the 2019-20 savings and underspends on supplies lines.

Human Resources & Payroll (£28,600 Underspend)

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

Democratic Services (£8,600 Underspend)

The variance relates to savings across several supplies lines.

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £126,900 is largely due to a combination of underspends across payroll budgets due to managed vacancies and reduced expenditure on supplies budgets.

CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 01 February 2019 - £1,200 UNDERSPEND

The projected underspend of £1,200 is comprised of several variances:

In Civic Licensing, Taxi Licence Income is higher than budgeted (£41k) due to the increased uptake of taxi licences for popular one, two or three year licences. Licensing Board Income is projected to outturn over-recovered (£2.1k) based upon last year's outturn and current levels of expenditure and income to date. The Council's Audit Fee for 2018/19 has now been billed and is under budget (£0.6k).

Mostly offsetting these favourable variances is a projected under-recovery of income (£29k) for Interest on Temporary Deposits based upon current rates of interest being earned and last year's outturn. In Civic Licensing, Supplies and Services are projected to outturn over budget (£13.5k) based upon last year's outturn and current levels of expenditure to date.

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 11 of £1,200 is due to higher than budgeted Taxi Licence income in Civic Licensing. This is mostly offset by a projected under-recovery of income for Loans Fund Interest and higher projected Supplies and Services expenditure in Civic Licensing.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 01 February 2019 - £ 27,900 UNDERSPEND

The projected underspend of £27,900 is comprised of several variances.

Payroll costs are projected to underspend due to staff turnover in Accountancy (£13k) and in Internal Audit (£17k). In addition Supplies and Services in Accountancy are projected to underspend (£26k) based upon last year's outturn and current levels of expenditure to date. Legal Services Income is projected to outturn above budget (£8k) based upon current levels of income to date.

Partly offsetting these favourable variances are projected payroll overspends in Procurement (£20k) due to redundancy costs and projected payroll overspends in the Chief Executive's Office (£7k) and Legal Services (£9k) due to no staff turnover within these sections.

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 11 of £27,900 is due to staff turnover in Accountancy (£13k) and Internal Audit (£17k), savings in Supplies and Services (£26k) within Accountancy and additional Income in Legal Services (£8k). Partly offsetting these favourable variances is an overspend in Procurement (£20k) due to redundancy costs and overspends in the Chief Executive's Office (£7k) and Legal Services (£9k) due to no staff turnover in these sections.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 01 February 2019 – £35,900 UNDERSPEND

Restructuring Costs (£150,000 Underspend)

It is anticipated that this budget resource will not be fully required to meet expected costs arising from service restructure/designs (change programme), single status final payments and redeployment costs.

Unallocated Overheads (£314,100 Overspend)

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

Loan Debt (£250,000 Underspend)

A projected underspend in Loan Debt due to the revised timing of the General Fund capital programme (£250k) is anticipated.

Other Services (£50,000 Overspend)

This projected overspend is mainly due to funding offsets/adjustments with regard to prior year service grants and change fund monies and is partially offset by reduced expenditure arising from contingent operations, operational spending pressures and service re-alignments.

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The reported position of £36k underspend is due to lower Council's loan debt charges and reduced costs arising from service restructure which have in the main been offset by the impact of prior year funding re-alignments and additional pension costs arising from service redesigns.

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 01 February 2019 – Nil Variance

Children & Families (£468,000 underspend) The projected underspend of £468,000 is the net impact of lower than estimated staff costs (£359k) largely due to staff turnover and vacancies, and third party purchased care (£124k) being offset by higher supplies and services and other costs (£15k). The current projection includes an allowance for an assumed increase in activity to 31 March 2019

Older Peoples Service (£160,000 overspend) The projected overspend of £160,000 primarily reflects the current cost of care packages (£240k), transport costs (£46k), staff costs (£40k) and supplies (£46k), being partially offset by additional income (£180k). The projected overspend in care costs reflects an over commitment in respect of nursing and residential care (£103k) arising from the full year effect of the winter pressures experienced during January – March 2018. Likewise such winter pressures has resulted in additional care at home packages for individuals (£129k) assessed as requiring support to remain at home. The projection for the year includes additional costs for care at home, winter pressures and new activity to 31 March 2019.

Physical & Sensory Disability (£68,000 underspend) The projected underspend primarily reflects staff vacancies (£88k) being offset by additional costs in respect of care packages (£20k).

Learning Disability (£72,000 underspend) The projected underspend of £72,000 principally reflects staff vacancies (£117k), being offset by additional supplies & services and other costs (£45k).

Mental Health (£77,000 underspend) The projected underspend reflects the current projected cost of care packages being offset by the non-achievement of staff turnover.

Addictions & Substance Misuse (£1,000 overspend) The projected overspend of £1,000 reflects the non-achievement of staff turnover.

Criminal Justice (£27,000 underspend)

A number of smaller variances contribute to this underspend

Support Service & Management (£83,000 underspend) The projected underspend primarily reflects additional costs relating to service transformation and finance support (£47k) being offset by projected lower property costs (£95k) and supplies and other costs (£48k).

Strategic Services (£19,000 overspend)

The projected overspend reflects the non-achievement of staff turnover.

Fit For The Future (£397,600 overspend) This reflects the balance of savings still to be achieved in the current year. The original savings target of £731,600 has been reduced by identified savings of £334,000 to date, with the savings target being achieved in full on a recurring basis in 2019/20. Any overspends at the year end will be funded from the IJB reserves and work continues with the structure review.

Summary:

The projected outturn position, excluding the Fit For The Future Programme highlights an under spend of £615,000 and is due to the net impact of lower than estimated staff costs (£520k) and lower property costs (£95k). The projected operational underspend of £615k will be taken forward as a reserve within the IJB.

Any balance of the required savings from the Fit For The Future Programme will be met from IJB reserves and is currently £397,600 for the current year.

HOUSING REVENUE ACCOUNT (HRA)

PROBABLE OUTTURN FORECAST AS AT 1st FEBRUARY 2019 - £418,900 Underspend

Housing Revenue Account (£266,800 Underspend)

A projected underspend in payroll costs is partially offset by corresponding overspends in agency staff (£20k). Increased void rent losses (£100k) are more than offset by lower than expected loan debt charges (£340k) as a result of the revised timing of the Housing capital programme.

Housing Maintenance Team (£152,100 Underspend)

A projected underspend in payroll costs (£240k) is partially offset by corresponding overspends in agency staff (£70k). An overspend in subcontractor payments is projected (£20k).

Summary:

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. Loan debt charges are projected to underspend (£340k) as a result of the revised timing of the Housing capital programme.

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Budgetary Control Statement
 Period 11 / 2019 01 Feb 2019

Period End: 01 February 2019

Period 11 / 2019

Department	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Education	137,847,200	373,200	138,220,400	97,985,000	95,374,700	2,610,300	828,500
Contribution to Integration Joint Board	48,182,400	104,000	48,286,400	33,552,200	32,128,100	1,424,100	0
Environment	31,209,000	0	31,209,000	20,981,500	18,045,600	2,935,900	1,020,000
Environment - Support	0	0	0	1,828,300	2,114,600	(286,300)	(205,000)
Chief Executives Office	49,300	0	49,300	171,600	135,400	36,200	1,200
Chief Executives Office - Support	0	0	0	2,502,200	2,350,200	152,000	27,900
Corp & Comm - Community Resources	12,884,600	55,200	12,939,900	5,294,900	4,690,600	604,300	3,500
Corp & Comm - Support	0	0	0	7,673,200	8,140,300	(467,100)	126,900
Other Expenditure & Income	1,693,300	(159,300)	1,534,000	856,000	558,000	298,000	35,900
Joint Boards	2,229,300	0	2,229,300	2,214,000	2,191,400	22,600	22,400
Contingency - Welfare	188,900	(40,000)	148,900	0	0	0	62,400
Health & Social Care Partnership	170,300	0	170,300	(481,700)	(442,500)	(39,200)	0
Housing Revenue Account	0	0	0	(5,110,400)	(4,153,400)	(957,000)	418,900
TOTAL	234,454,200	333,100	234,787,500	167,466,800	161,133,000	6,333,800	2,342,600

Summary of Operational Adjustments

Additional Resources:

Teacher Induction Grant	317,900
Access to free sanitary products	15,200
	333,100

Budgetary Control Statement
 Period 11 / 2019 01 Feb 2019

Period End: 01 February 2019

Period 11 / 2019

Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	137,522,700	405,300	137,928,000	117,528,500	113,188,000	4,340,500	809,000
Property Costs	15,940,400	9,600	15,950,000	12,811,600	11,756,500	1,055,100	(47,200)
Transport Costs	5,471,500	3,100	5,474,700	4,517,800	4,551,300	(33,500)	(92,200)
Supplies & Services	53,209,100	86,800	53,295,900	41,428,800	40,373,100	1,055,700	(824,300)
Contributions	2,224,000	0	2,224,000	2,214,000	2,191,400	22,600	22,400
Third Party Payments	45,411,800	183,000	45,594,800	35,076,000	35,580,900	(504,900)	(1,301,400)
Transfer Payments	21,880,600	0	21,880,600	15,182,200	14,364,400	817,800	503,600
Support Services	13,992,200	0	13,992,200	106,500	2,700	103,800	200
Other Expenditure	1,618,300	(159,300)	1,459,000	856,000	979,200	(123,200)	(385,300)
Depcn And Impairment Losses	17,340,300	0	17,340,300	0	0	0	372,100
Financing Costs	0	0	0	0	0	0	
TOTAL EXPENDITURE	314,611,000	528,500	315,139,500	229,721,400	222,987,500	6,733,900	(943,100)
Income	(80,156,700)	(195,400)	(80,352,100)	(62,254,500)	(61,854,700)	(399,800)	3,285,700
TOTAL	234,454,200	333,100	234,787,300	167,466,900	161,132,800	6,334,100	2,342,600

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	8,767,900	(121,000)	8,647,000	6,048,000	5,544,900	503,100	367,900
	Primary Education	44,603,600	295,600	44,899,200	32,793,800	32,077,600	716,200	159,000
	Secondary Education	56,917,800	155,400	57,073,200	42,786,400	42,379,800	406,600	54,600
	Schools Other	3,505,800	(69,500)	3,436,300	2,832,700	2,476,500	356,200	134,500
	Special Education	6,318,900	25,000	6,344,000	4,455,700	4,601,100	(145,400)	(45,100)
	Psychological Service	835,900	100	836,000	687,100	563,100	124,000	118,800
	Transport (excl Spec Educ)	928,100	0	928,100	688,300	715,900	(27,600)	(36,300)
	Bursaries / Emas	0	0	0	0	32,900	(32,900)	0
	Provision for Clothing	209,700	0	209,700	207,600	201,600	6,000	4,700
	Administration & Support	8,087,100	20,200	8,107,200	2,771,700	2,658,700	113,000	114,400
	School Crossing Patrollers	0	0	0	(45,000)	(119,300)	74,300	0
	Catering	0	0	0	(249,000)	(605,600)	356,600	163,100
	Cleaning	0	0	0	(272,100)	(208,900)	(63,200)	(170,500)
	Culture & Leisure Services	7,672,400	67,300	7,739,700	5,279,700	5,056,400	223,300	(36,600)
Education	TOTAL	137,847,200	373,200	138,220,400	97,984,900	95,374,700	2,610,200	828,500

Additional Resources:

Teacher Induction Grant	Primary Education	172,700
	Secondary Education	145,200

Transfer from Other Expenditure & Income:

Culture & Leisure Services	55,300
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Devolved School Management - Budget Adjustments:

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

0

373,200

Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Contrib. to Integration Joint Board	Third Party Payments	48,182,400	104,000	48,286,400	33,552,200	32,128,100	1,424,300	0
Contrib. to Integration Joint Board	TOTAL	48,182,400	104,000	48,286,400	33,552,200	32,128,100	1,424,300	0

Operational Adjustments

Transfer from Other Expenditure : Pay Pressures 104,000

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Contrib. to Integration Joint Board	Core Funding	48,182,400	104,000	48,286,400	33,552,200	32,128,100	1,424,300	0
Contrib. to Integration Joint Board	TOTAL	48,182,400	104,000	48,286,400	33,552,200	32,128,100	1,424,300	0

Operational Adjustments

Transfer from Other Expenditure : Pay Pressures 104,000

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Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,033,400	0	14,033,400	10,997,100	10,200,900	796,200	312,000
	Property Costs	2,496,400	0	2,496,400	1,567,200	1,403,000	164,200	(250,800)
	Transport Costs	3,251,700	0	3,251,700	2,754,300	2,733,900	20,400	8,700
	Supplies & Services	17,888,400	0	17,888,400	14,176,900	12,283,000	1,893,900	(192,400)
	Third Party Payments	833,100	0	833,100	294,800	287,500	7,300	(69,900)
	Transfer Payments	807,800	0	807,800	558,700	698,700	(140,000)	(245,400)
	Support Services	2,568,900	0	2,568,900	106,500	0	106,500	0
	Depcn And Impairment Losses	3,686,500	0	3,686,500	0	0	0	0
	Total Expenditure	45,566,200		45,566,200	30,455,500	27,607,000	2,848,500	(437,800)
	Income	(14,357,200)	0	(14,357,200)	(9,474,100)	(9,561,400)	87,300	1,457,800
Environment	TOTAL	31,209,000	0	31,209,000	20,981,400	18,045,600	2,935,800	1,020,000

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,525,400	0	1,525,400	707,100	632,700	74,400	77,200
	Environment Accommodation	0	0	0	652,200	810,100	(157,900)	0
	Planning & Development	1,305,300	0	1,305,300	871,400	545,700	325,700	327,500
	Economic Development Summary	1,191,200	0	1,191,200	625,600	437,800	187,800	87,500
	Roads - Council	12,397,300	0	12,397,300	8,331,200	9,034,800	(703,600)	(105,000)
	Roads Contracting Unit	0	0	0	(57,300)	(268,600)	211,300	0
	Parks	2,356,300	0	2,356,300	1,323,000	693,600	629,400	(102,100)
	Cleansing & Recycling	4,386,400	0	4,386,400	2,705,500	2,448,900	256,600	210,700
	Waste Management	3,926,800	0	3,926,800	3,124,400	2,399,100	725,300	386,700
	Protective Services	1,201,400	0	1,201,400	792,400	692,200	100,200	98,700
	Transport	0	0	0	(222,300)	(274,100)	51,800	0
	Neighbourhood Services Mgmt	242,500	0	242,500	183,100	199,200	(16,100)	(77,000)
	Env Strat/ Op Management	242,200	0	242,200	240,100	246,800	(6,700)	(17,400)
	Non Operational Properties	293,700	0	293,700	245,800	20,700	225,100	40,700
	Other Housing	2,140,500	0	2,140,500	1,459,300	400,300	1,059,000	92,500
	Roads	0	0	0	0	26,400	(26,400)	0
Environment	TOTAL	31,209,000	0	31,209,000	20,981,500	18,045,600	2,935,900	1,020,000

Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,870,100	0	1,870,100	1,457,200	1,304,600	152,600	(45,900)
	Property Costs	992,900	0	992,900	882,900	787,200	95,700	35,900
	Transport Costs	14,700	0	14,700	12,400	12,400	0	0
	Supplies & Services	337,900	0	337,900	168,500	236,900	(68,400)	(9,800)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	65,600	0	65,600	0	0	0	0
Total Expenditure		3,281,200		3,281,200	2,521,000	2,341,100	179,900	(19,800)
	Income	(1,107,800)	0	(1,107,800)	(692,800)	(226,600)	(466,200)	(185,200)
Environment - Support	TOTAL	2,173,400	0	2,173,400	1,828,200	2,114,500	(286,300)	(205,000)

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	1,049,100	0	1,049,100	932,700	1,314,500	(381,800)	(240,900)
	Accommodation	1,124,300	0	1,124,300	895,600	800,100	95,500	35,900
Environment - Support	TOTAL	2,173,400	0	2,173,400	1,828,300	2,114,600	(286,300)	(205,000)

Budgetary Control Statement
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Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	131,400	0	131,400	101,300	100,900	400	(500)
	Supplies & Services	242,500	0	242,500	239,600	249,900	(10,300)	(12,400)
	Support Services	84,000	0	84,000	0	0	0	0
	Depcn And Impairment Losses	1,300	0	1,300	0	0	0	0
Total Expenditure		459,200		459,200	340,900	350,800	(9,900)	(12,900)
	Income	(409,900)	0	(409,900)	(169,200)	(215,400)	46,200	14,100
Chief Executives Office	TOTAL	49,300	0	49,300	171,700	135,400	36,300	1,200

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	16,000	0	16,000	225,000	224,400	600	(28,400)
	Licensing	38,000	0	38,000	(16,300)	(46,100)	29,800	27,000
	Licensing Board	(4,700)	0	(4,700)	(37,100)	(42,800)	5,700	2,600
Chief Executives Office	TOTAL	49,300	0	49,300	171,600	135,500	36,100	1,200

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Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,028,600	0	3,028,600	2,349,400	2,298,500	50,900	(69,800)
	Supplies & Services	176,100	0	176,100	143,100	140,800	2,300	(58,700)
	Third Party Payments	71,000	0	71,000	71,000	70,200	800	800
	Support Services	0	0	0	0	0	0	0
Total Expenditure		3,275,700		3,275,700	2,563,500	2,509,500	54,000	(127,700)
	Income	(224,900)	0	(224,900)	(61,300)	(159,300)	98,000	155,600
Chief Executives Office - Support	TOTAL	3,050,800	0	3,050,800	2,502,200	2,350,200	152,000	27,900

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	275,500	0	275,500	213,000	214,900	(1,900)	(7,600)
	Accountancy & Directorate	1,525,700	0	1,525,700	1,266,500	1,198,000	68,500	39,500
	Legal Services	579,600	0	579,600	448,800	439,800	9,000	(1,500)
	Purchasing & Procurement	416,100	0	416,100	377,400	315,000	62,400	(20,200)
	Internal Audit	253,900	0	253,900	196,600	182,400	14,200	17,700
Chief Executives Office - Support	TOTAL	3,050,800	0	3,050,800	2,502,300	2,350,100	152,200	27,900

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Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,944,900	0	4,944,900	3,751,900	3,639,100	112,800	(52,400)
	Property Costs	82,600	0	82,600	69,700	68,200	1,500	9,600
	Transport Costs	64,000	0	64,000	54,200	46,800	7,400	10,200
	Supplies & Services	1,445,400	(74,800)	1,370,600	774,300	830,700	(56,400)	(58,100)
	Third Party Payments	167,500	130,000	297,500	94,100	76,500	17,600	(28,700)
	Transfer Payments	19,898,300	0	19,898,300	13,834,800	12,644,900	1,189,900	1,090,500
	Support Services	3,284,100	0	3,284,100	0	0	0	200
	Depcn And Impairment Losses	66,600	0	66,600	0	0	0	-
Total Expenditure		29,953,400	55,200	30,008,700	18,579,000	17,306,200	1,272,800	971,300
	Income	(17,068,800)	0	(17,068,800)	(13,284,000)	(12,615,600)	(668,400)	(967,800)
Corp & Comm - Community Resources	TOTAL	12,884,600	55,200	12,939,900	5,295,000	4,690,600	604,400	3,500

Reallocation of Participatory Budgeting Expenditure
 funding from SG to Community Planning for provision of free sanitary products
 Reallocation of Participatory Budgeting Expenditure
 Transfer from Welfare Contingency to MART for CAB

(90,000)	Supplies
15,200	Supplies
90,000	Third Party Payments
40,000	Third Party Payments
<u>55,200</u>	

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	1,152,500	0	1,152,500	721,400	679,000	42,400	(15,600)
	Community Planning	484,300	15,200	499,500	246,600	269,200	(22,600)	(77,300)
	Community Safety	1,492,200	0	1,492,200	995,700	941,800	53,900	(11,800)
	Equal Opportunities	146,900	0	146,900	99,400	92,300	7,100	(31,300)
	Registrars	274,700	0	274,700	68,300	51,100	17,200	17,500
	Grants	179,300	0	179,300	147,400	147,400	0	0
	Auchenback Resource Centre	30,700	0	30,700	26,000	21,000	5,000	0
	Community Resources Management	174,000	0	174,000	133,200	123,300	9,900	17,900
	Members Expenses	486,400	0	486,400	397,200	382,200	15,000	14,000
	MART	942,900	40,000	982,900	556,300	514,500	41,800	48,800
	Directorate	80,300	0	80,300	213,800	211,000	2,800	2,100
	Business Support Team	298,200	0	298,200	116,200	115,400	800	5,500
	Housing Benefits	499,500	0	499,500	596,300	224,700	371,600	(7,500)
	Revenues - Benefits	764,200	0	764,200	533,500	478,800	54,700	7,500
	Council Tax/Ndr	4,206,400	0	4,206,400	362,500	351,600	10,900	39,700
	Cost Of Elections	116,500	0	116,500	19,100	22,300	(3,200)	(2,900)
	Corporate & Democratic Core	1,555,600	0	1,555,600	62,000	65,100	(3,100)	(3,100)
Corp & Comm - Community Resources	TOTAL	12,884,600	55,200	12,939,900	5,294,900	4,690,700	604,200	3,500

additional funding from Scot Gov for provision of free sanitary products
 Transfer from Welfare Contingency for CAB support

15,200	Community Planning
<u>40,000</u>	MART
<u><u>55,200</u></u>	

Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	7,091,000	0	7,091,000	5,510,200	5,746,700	(236,500)	(648,700)
	Property Costs	2,500	0	2,500	0	14,600	(14,600)	(36,500)
	Transport Costs	22,500	0	22,500	21,600	16,300	5,300	5,800
	Supplies & Services	3,208,700	0	3,208,700	2,746,600	3,149,600	(403,000)	118,600
	Third Party Payments	19,400	0	19,400	17,800	15,000	2,800	0
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	1,019,200	0	1,019,200	0	0	0	0
Total Expenditure		11,363,300		11,363,300	8,296,200	8,942,200	(646,000)	(560,800)
	Income	(1,510,500)	0	(1,510,500)	(623,000)	(801,900)	178,900	687,700
Corp & Comm - Support	TOTAL	9,852,800	0	9,852,800	7,673,200	8,140,300	(467,100)	126,900

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	688,400	0	688,400	518,100	466,600	51,500	41,200
	Information Technology	5,105,900	0	5,105,900	3,668,500	4,187,600	(519,100)	1,500
	Policy	484,400	0	484,400	373,100	382,200	(9,100)	(13,300)
	Communications	411,200	0	411,200	376,400	250,400	126,000	28,200
	Printing	171,100	0	171,100	144,500	137,600	6,900	2,300
	Human Resources & Payroll	1,606,300	0	1,606,300	1,548,900	1,475,700	73,200	28,600
	Democratic Services	403,000	0	403,000	312,100	305,200	6,900	8,600
	Customer Services	982,500	0	982,500	731,500	645,500	86,000	29,800
	Core Corporate	0	0	0	0	289,500	(289,500)	0
Corp & Comm - Support	TOTAL	9,852,800	0	9,852,800	7,673,100	8,140,300	(467,200)	126,900

Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,618,300	(159,300)	1,459,000	856,000	979,200	(123,200)	(385,300)
	Support Services	75,000	0	75,000	0	0	0	0
Total Expenditure		1,693,300	(159,300)	1,534,000	856,000	979,200	(123,200)	(385,300)
	Income	0	0	0	0	(421,200)	421,200	421,200
Other Expenditure & Income	TOTAL	1,693,300	(159,300)	1,534,000	856,000	558,000	298,000	35,900
	Operational Adjustments							
	Transfer to HSCP : Pay Pressures		(104,000)					
	Transfer to Educ. -ERCLT : Pay Pressures		(55,300)					
			<u>(159,300)</u>					

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,693,300	(159,300)	1,534,000	856,000	979,200	(123,200)	(385,300)
	Income	0	0	0	0	(421,200)	421,200	421,200
Other Expenditure & Income	TOTAL	1,693,300	(159,300)	1,534,000	856,000	558,000	298,000	35,900
	Operational Adjustments							
	Transfer to HSCP : Pay Pressures		(104,000)					
	Transfer to Educ. -ERCLT : Pay Pressures		(55,300)					
			<u>(159,300)</u>					

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Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,224,000	0	2,224,000	2,214,000	2,191,400	22,600	22,400
	Support Services	5,300	0	5,300	0	0	0	0
Total Expenditure		2,229,300		2,229,300	2,214,000	2,191,400	22,600	22,400
Joint Boards	TOTAL	2,229,300	0	2,229,300	2,214,000	2,191,400	22,600	22,400

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000	0	1,766,000	1,756,000	1,733,500	22,500	22,300
	Renfrewshire Valuation J/Brd	458,000	0	458,000	458,000	457,900	100	100
	Support Services	5,300	0	5,300	0	0	0	0
Joint Boards	TOTAL	2,229,300	0	2,229,300	2,214,000	2,191,400	22,600	22,400

Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	188,900	(40,000)	148,900	0	0	0	62,400
Total Expenditure		188,900	(40,000)	148,900				62,400
Contingency - Welfare	TOTAL	188,900	(40,000)	148,900	0	0	0	62,400

Operational Adjustments
 Transfer to CCS : MART(CAB) (40,000)

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	188,900	(40,000)	148,900	0	0	0	62,400
Contingency - Welfare	TOTAL	188,900	(40,000)	148,900	0	0	0	62,400

Operational Adjustments
 Transfer to CCS : MART(CAB) (40,000)

Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	21,275,400	104,000	21,379,400	16,446,600	15,058,500	1,388,100	936,000
	Property Costs	1,009,300	0	1,009,300	612,400	504,900	107,500	89,000
	Transport Costs	221,000	0	221,000	187,000	242,100	(55,100)	(76,000)
	Supplies & Services	2,260,100	0	2,260,100	1,229,400	1,129,000	100,400	(45,000)
	Third Party Payments	37,577,900	0	37,577,900	28,340,200	28,625,000	(284,800)	(884,600)
	Support Services	2,138,500	0	2,138,500	0	2,700	(2,700)	0
	Depcn And Impairment Losses	748,300	0	748,300	0	0	0	
	Financing Costs	0	0	0	0	0	0	
Total Expenditure		65,230,400	104,000	65,334,400	46,815,700	45,562,300	1,253,400	19,400
	Income	(10,787,700)	0	(10,787,700)	(9,364,300)	(8,885,100)	(479,200)	198,000
Core Funding from	Integration Joint Board	(54,272,400)	(104,000)	(54,376,400)	(37,933,100)	(37,119,700)	(813,400)	(217,400)
Health & Social Care Partnership	TOTAL	170,300	0	170,300	(481,700)	(442,500)	(39,200)	0

Summary of Operational Adjustments.

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

	0
From Other Expend. : Pay pressures	104,000
Increase in core funding from IJB	(104,000)
	<u>0</u>

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	473,900	6,600	480,500	671,800	531,400	140,400	(416,600)
	Children & Families	8,621,100	18,700	8,639,800	6,186,000	5,416,300	769,700	468,000
	Older People	23,985,300	43,600	24,029,000	18,440,900	17,738,200	702,700	(160,000)
	Physical Disability	4,644,800	7,900	4,652,700	3,570,800	3,377,400	193,400	68,000
	Learning Disability	9,279,900	7,800	9,287,700	5,575,200	6,544,600	(969,400)	72,000
	Mental Health	1,516,700	2,600	1,519,300	796,500	1,010,100	(213,600)	77,000
	Addictions	273,400	3,300	276,700	231,600	157,300	74,300	(1,000)
	Criminal Justice	36,500	2,100	38,600	(125,000)	(77,500)	(47,500)	27,000
	Support Service & Management	5,611,200	11,200	5,622,500	2,103,800	1,979,400	124,400	83,000
		54,442,700	104,000	54,546,700	37,451,400	36,677,300	774,100	217,400
	Core Funding from Integration Joint Board	(54,272,400)	(104,000)	(54,376,400)	(37,933,100)	(37,119,700)	(813,400)	(217,400)
Health & Social Care Partnership	TOTAL	170,300	0	170,300	(481,700)	(442,500)	(39,200)	0

Summary of Operational Adjustments.

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

	0
From Other Expend. : Pay pressures	104,000
Increase in core funding from IJB	(104,000)
	<u>0</u>

Budgetary Control Statement
 Period 11 / 2019 01 Feb 2019

Period End: 01 February 2019

Period 11 / 2019

Department	Subjective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,164,200	0	4,164,200	3,261,500	3,003,000	258,500	192,500
	Property Costs	1,264,700	0	1,264,700	952,400	502,400	450,000	56,700
	Transport Costs	145,400	0	145,400	123,000	112,100	10,900	3,400
	Supplies & Services	2,319,800	0	2,319,800	1,603,700	1,893,700	(290,000)	(115,300)
	Third Party Payments	0	0	0	0	1,400	(1,400)	(1,400)
	Transfer Payments	330,600	0	330,600	46,300	50,800	(4,500)	10,900
	Support Services	912,300	0	912,300	0	0	0	0
	Depcn And Impairment Losses	4,637,200	0	4,637,200	0	0	0	372,100
Total Expenditure		13,774,200		13,774,200	5,986,900	5,563,400	423,500	518,900
	Income	(13,774,200)	0	(13,774,200)	(11,097,400)	(9,716,900)	(1,380,500)	(100,000)
Housing Revenue Account	TOTAL	0	0	0	(5,110,500)	(4,153,500)	(957,000)	418,900

Department	Objective Name	Approved Budget Per 10	Operational Adjustments	Revised Estimate Per 11	Budget Estimate to Date - Per 11	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,635,300	0	2,635,300	1,814,400	2,434,500	(620,100)	152,100
	Homelessness	0	0	0	0	(100)	100	0
	Hra - Client	(2,635,300)	0	(2,635,300)	(6,924,800)	(6,587,800)	(337,000)	266,800
Housing Revenue Account	TOTAL	0	0	0	(5,110,400)	(4,153,400)	(957,000)	418,900