

EAST RENFREWSHIRE COUNCILCABINET25 January 2018Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2017/18**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2017/18. The report provides details of expected year end variances for each department up to period 8 and is based on the financial position as at 10 November 2017.

RECOMMENDATION

2. It is recommended that:
 - members approve service virements and operational adjustments and note the reported probable out-turn position.
 - management action is taken to remedy the forecast overspend in Environment – Support
 - 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 8 against the Council's approved revenue budget for 2017/18, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2017/18 approved by the Council has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 26 October 2017 report to Cabinet	232,302
Additional Grant Funding	0
Total Net Expenditure to be Monitored	<u>232,302</u>

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 £924,000 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 10 November the estimated year end position shows a net favourable variance on net expenditure of £4,280k based on current information. For General Fund services the projected underspend is £4,222k. Council Tax collection has been higher than budgeted, with additional income of £700k now anticipated, bringing the total forecast underspend on General Fund services to £4,922k.

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £579k, due mainly to underspends within utilities, and payments to other agencies, over recoveries of income within wraparound and school meals and are in part offset by overspends within staffing costs arising from delivery of approved savings and by new school equipment costs that were originally budgeted to be capital expenditure.

ii) Corporate & Community – Community Resources

The projected underspend of £1,002k is primarily due to lower than anticipated expenditure within Council Tax Reduction coupled with payroll savings arising from delays in filling vacant posts. The indicated underspend levels are mainly within services that have transferred from Other Expenditure & Income and Other Housing within Environment. The movement from the last reported Period 5 outturn is mainly due to additional funding expected for Council Tax Reduction.

iii) Corporate & Community - Support

The anticipated underspend of £189k is mainly due to payroll savings. The movement from the last reported Period 5 outturn is mainly due to higher projected underspends on payroll and supplies within HR, Customer First and Communications and is in line with the early delivery of 2018-19 efficiency savings.

iv) Other Expenditure

The underspend of £2,050k mainly reflects a revised calculation of the Council's loans debt charges due to lower than anticipated interest rates and the revised timing of the General Fund capital programme (£1,368k). In addition, corporate resources for service redesigns, pension costs and contingent events are also underspent by (£682k) The movement from the last reported period 5 outturn is due to revised Council's loan debt charges and increased commitments arising from the Council's service restructure and redesign (Change Programme).

v) Health & Social Care Partnership (HSCP)

The ongoing review of current care package commitments and the part achievement of planned 2017-18 savings funded from the IJB reserves across all services, indicates a projected operational underspend of £278k by the year end. Any projected underspend will be taken forward as a reserve within the Integration Joint Board.

VARIANCE ANALYSIS

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

Department	Forecast Outturn Variance £'000		
	P3	P5	P8
Education	430	569	579
Contribution to IJB	0	0	0
Environment (Incl. O/Housing)	10	10	2
Environment - Support	9	(17)	(23)
Corporate & Community – Comm. Res	639	486	1,002
Corporate & Community - Support	254	141	189
Chief Executive's Office	34	35	44
Chief Executive's Office - Support	14	22	41
Other Expenditure & Income	876	827	2,050
Joint Boards	27	27	27
Corporate Contingency	311	311	311
Housing Revenue Account	(13)	6	58
Total £ Variance	2,591	2,417	4,280
Total Budgeted Expenditure	232,017	232,302	232,302
% Variance	1.1%	1.0%	1.8%

CONCLUSIONS

7. The Council's projected revenue out-turn position is reported as an operational underspend of £4,980k. The report has highlighted a number of operational variances that require management action to ensure that departmental 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 and note the reported probable out-turn position.
- management action is taken to remedy the forecast overspend in Environment – Support.
- all departments continue to closely monitor their probable outturn position.

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BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

KEY WORDS

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

**BUDGET MONITORING REPORTS
PERIOD 8
As at 10 November 2017**

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PROBABLE OUTTURN FORECAST AS AT 10 November 2017 - £579,000 UNDERSPEND**Pre Five Education (£324,900 underspend)**

An over-recovery of income in relation to Wraparound charges is forecast due to increased capacity/ demand (£376k). Contract catering costs are currently forecast to be underspent (£33k) based on the trend to date. This is partially offset by an overspend in Non Domestic Rates (NDR) (£37k) arising from the property revaluation as at 1st April 2017 and water meter charges (£28k) due to a leak at the new Cart Mill Family Centre.

Primary Education (£200,400 underspend)

Based on the information available to date an underspend is projected in relation to utilities (£66k) due to lower than budgeted tariffs and in relation to PPP/PFI contract costs (£61k). Contract catering costs are now forecast to be underspent (£32k) based on current trends and an overspend is projected in relation to school equipment costs that had originally been budgeted for as capital expenditure for the new Faith Schools Joint Campus (£53k). An over-recovery of income is forecast in relation to the sale of school meals (£52k) and in relation to the recharge of janitorial overtime for after school lets (£24k).

Secondary Education (£36,300 underspend)

An underspend is projected in relation to NDR (£43k) following the property revaluation and in relation to utilities (£46k) due to lower than budgeted tariffs. Contract catering costs are currently forecast to be overspent (£43k) based on the trend to date reflecting an increase in uptake within Secondary. An overspend is projected in relation to PFI/PPP contract costs due to a higher rate of inflation than that budgeted for (£52k) and teaching resources that had originally been budgeted for as capital expenditure for the new Barrhead High (£51k). An over-recovery of income is forecast in relation to the sale of school meals (£62k) and in relation to the recharge of janitorial overtime for after school lets (£49k).

Special Education (£88,400 underspend)

The main area of underspend is in relation to payments to other agencies and bodies for pupils attending establishments out with the authority (£118k). This projection is based on commitments known to date. Contract catering costs are also forecast to be underspent by (£27k) based on the trend to date. These underspends are partially offset by a projected overspend in transport contract hire costs (£65K).

Schools – Other (£62,100 overspend)

An overspend is projected as a result of redundancy costs and the cost of staff on redeployment within the department (£103k). Both of these costs are associated with the delivery of approved savings. This is partially offset by an anticipated underspend in relation to the cost of school milk (£34k).

Cleaning (£137,600 overspend)

The projected overspend arises primarily due to detriment payments being made to staff following the implementation of an approved saving (£125k).

Other Services (£128,700 underspend)

A number of variances across the department contribute to this variance. These include higher than budgeted turnover savings (£52k), an underspend in relation to payments to Strathclyde Passenger Transport (SPT) based on the latest information available (£59k) and an underspend in property costs associated with facilities operated by ERCL (£17K).

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The current forecast based on the information currently available indicates an underspend of £579,000 which represents 0.4% of the Education department budget. This must be considered in light of Devolved School Management and the pending proposal in relation to DSM carry forwards.

Overall the main variances at Period 8 can be summarised as an overspend on staffing costs in relation to detriment/ redeployment & redundancy costs associated with the delivery of approved savings (£230k) and on costs incurred on teaching resources for new schools that were originally budgeted to be capital expenditure (£104k). These overspends are offset by underspends in utilities (£151k), expenditure on contract catering (school meals and school milk) (£83k), payments to SPT (£59k), payments to other agencies in Special Education (£118k), and by over-recoveries of income in relation to wraparound (£376k) and the sale of school meals (£119k). The projection is consistent overall with that previously reported at Period 5; however there have been some movements in specific budget areas notably a reduction in the underspend now forecast for utilities (£71K) and an increase in the income expected from wraparound (£90K).

PROBABLE OUTTURN FORECAST AS AT 10 November 2017 – NIL VARIANCE

Children & Families (£100,000 underspend) The projected underspend of £100,000 primarily reflects the lower than estimated third party payments (£317k) and less than expected staff turnover (£176k) and higher supplies & services (£41k). The current projection includes a full provision to 31 March 2018 for a future increase in residential placements for children and will be updated on an ongoing basis ; meantime a prudent cost projection is included.

Older Peoples Service (£540,000 underspend) The projected underspend of £540,000 primarily reflects the current cost of care packages (£385k), and projected lower staff costs in regards homecare (£181k) ,day centres (£70k) and operational teams (£123k), being offset by higher staff costs in relation to Bonnyton (£80k) and the non achievement of staff turnover (£26k). In addition the projection includes an under recovery of income in regards Bonnyton (£43k) and projected higher transport costs (£69k).One off property costs of £90k for Bonnyton House have been projected in order to reflect the costs of short term decant and refurbishment of some rooms .A vehicle replacement programme has been agreed which will mitigate this overspend in future years, including a reduction in maintenance. The budget realignment between older people and adults will be reviewed.

Physical & Sensory Disability (£390,000 overspend) The projected overspend of £390,000 primarily reflects the committed cost of care packages (£423k) reflecting a full year provision of high cost care packages, offset in part by aids and adaptations (£36k).

Learning Disability (£472,000 overspend) The projected overspend of £472,000 principally reflects the current cost of care package commitments (£502k) resulting from two factors ; an increase in client numbers of 20 during this financial year and a projected overspend within sleepovers of £388k.The redesign of sleepovers is ongoing to try and mitigate this cost . The cost implications and associated funding of recent government announcements relating to backdating sleepover costs are being assessed..

Mental Health (£290,000 underspend) The projected underspend of £290,000 primarily reflects the current cost of care packages (£222k) and current staff turnover savings from vacancies (£56k) .

Addictions & Substance Misuse (£25,000 underspend) The projected underspend of £25,000 reflects staff vacancies and care package costs

Support Service & Management (£110,000 underspend) The projected underspend of £110,000 primarily reflects additional costs relating to service transformation and finance support (£66k) being offset by projected lower property costs (£120k) and supplies & services (£56k). The additional costs incurred in respect of service transformation and finance support and will be funded from reserves dependant on the bottom line position at year end.

Service Strategy (£656,600 overspend) The projected outturn reflects that £660k savings have been released to date from the Fit For the Future Programme, leaving a balance of £731k still to be achieved by the HSCP in 2017/18.

A number of other variances across the department contribute to this variance.

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projected outturn position, excluding the Fit For The Future Programme, highlights an underspend of £278,000. The planned Fit For The Future Programme drawdown for 2017/18 was initially budgeted at £1,392,600 but is now projected at £731,600 reflecting the in year operational position of £660,000 savings achieved to date.

PROBABLE OUTTURN FORECAST AS AT 10 November 2017 - £2,000 UNDERSPEND

Directorate (£251,900 Overspend)

In order to support the Department's programme of change and achieve current and future financial savings, early one off consultant, ICT digital platform and other one off costs are being incurred (£309k). These costs will assist the Department to achieve significant future ongoing financial savings. There is also a small overspend linked to the additional HR resource needed to support the change programme (£38k). The department will incur redundancy costs related to the change programme (£59k) but these will be offset by a transfer of central funds. These overspends are partially offset by an underspend in payroll due to release of staff related to service redesigns (£45k) and within Energy Management due to managed vacancies (£21k) There is also a projected underspend in Environment properties due to projected utility cost underspends (£23k).

Planning and Building Control (£55,700 Overspend)

Scenario Planning Savings for 2017/18 will not to be fully achieved due to the timing of service redesigns (£181k). There are additional staffing costs in Development Management, however these are offset by managed vacancies within Building Control. The department will incur redundancy costs related to the change programme (£159k) but these will be offset by a transfer of central funds to compensate. Planning fee income projections continue to show favourable trends (£154k).

Economic Development (£39,500 Overspend)

There are underspends in Economic Initiatives (£24k) and in family firm expenditure as the project gets up to speed (£40k). Budget re-alignment will be required to fully take account of service redesign, but timing delays in redesign implementation have caused pressure in the budget (£75k).

Roads/RCU (£61,600 Overspend)

Within Roads, it is expected that income recovery of fees and charges will slightly exceed budgeted levels (£36k), alongside an underspend in Salt Barn Leasing costs (£18k). It is projected Winter Maintenance costs will exceed budget due to a cold start to winter (£50k) and other projected overspends including grounds maintenance costs (£78k) would indicate a slight overspend position within Roads at present. More definitive trends for Winter Maintenance costs should emerge later in the year.

Parks (£43,700 Underspend)

Current projections for payroll costs within Parks indicate a slight overspend (£10k). Transport costs are also projected to overspend (£34k) and early projections for Cemetery income indicate there may be some pressure here (£20k). Treeworks costs are expected to slightly overspend (£23k) alongside playground supplies (£20k). Management have taken action to identify compensating underspends in various budget lines (20k) and early indications of Grounds Maintenance cost recovery from other departments indicate that there will be an over-recovery here (£44k). It is also likely that rental income within Parks will over recover due to full occupancy (£57k) and this alongside other small underspends leads to an overall underspend being shown.

Cleansing (£153,700 Underspend)

Payroll costs within Cleansing are projected to underspend (£78k), however it is likely that Agency costs within Cleansing will be overspent (£100k) to cover vacancies and staff sickness, this figure has improved from an outturn of £140k at period 5. However, a reduction in equipment replacement costs related to 3 weekly collection capital project (£50k) and reduced transport costs due to newer vehicles being in place (£78k) offset this overspend. Close management of the street cleansing contract also contributes to the overall underspend (£25k) alongside other smaller underspends.

Waste Management (£89,400 Underspend)

Trends with the new 3 weekly collection system continue to indicate tonnages will be more favourable than estimated (£76k), however tonnage rates at the civic amenity site would indicate an overspend here (£157k). There is also an increase in income from sales of recyclables due to a more favourable contract being negotiated (£79k). Underspends in Payroll (£59k) and pre-planned equipment underspends (£28k) alongside other smaller underspends also contribute to the overall underspend.

Protective Services (£42,600 Underspend)

An underspend in Scientific Services costs (£46k) has contributed to a favourable position.

Vehicle Services (£8,700 Underspend)

Vehicle Services are expected to be very close to break even at this current time.

Other Housing (£72,600 Underspend)

There is an underspend in Payroll (£26k) and alongside this, Management have identified early underspend opportunities in the Homeless Services (£39k) to offset spending pressures elsewhere within Environment.

Summary: Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. There are real pressures in the Environment budget regarding early costs incurred in facilitating the departments change programme (£309k) and timing delays in releasing previously agreed savings through the first two service redesigns (£256k). Alongside this waste at Civic Amenity sites is continuing to see increasing trends (£157k). Management have taken action to identify underspends and income over recoveries to mitigate these pressures. Planning fee income remains buoyant (£154k) alongside rental income in Parks (£57k) and the new three weekly collection system in Waste continues to show trends that would allow an underspend to be shown (£230k). Management have also identified pre-planned underspends in Economic Development (£66k) and in Scientific Services costs in Prevention Services (£46k). Vacancies have in the main been frozen to also limit costs and in preparation for service redesign projects and also early underspends have been identified within Other Housing (73k) to offset the above cost pressures. These, alongside other smaller underspends has resulted in a small underspend position of £2,000 being shown at period 8.

PROBABLE OUTTURN FORECAST AS AT DATE 10 November 2017 - £22,500 OVERSPEND

PROPERTY & TECHNICAL SERVICES

Property and Technical Services (£69,400 Overspend)

Vacancies within Health and Safety are causing an underspend (£50k). There are also vacancies within Technical Services (£128k) that are related directly to income that can be generated from Capital works. These are being offset by an overspend in Agency costs (£27k). A new Hourly rate charging methodology has been implemented in the service and very early indications are that there may be an under recovery of income from the Capital programme in relation to hours charged to capital works (£187k) There are early one off consultancy costs incurred to support the Departments ambitious programme of change causing an overspend (£20k) along with system costs (£27k)

Central Accommodation (£46,900 Underspend)

Utility costs are projected to slightly underspend (£24k), it is not envisaged that the decant budget held will be utilised in full this year (£15k)

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Underspends in payroll at present are caused by the department carrying vacancies at present, partially related to forthcoming service redesigns to mitigate the impact of these and also related to Capital programme support. Income related to the Capital programme has been reduced accordingly. A new hourly rate recharging methodology has also been implemented this financial year, and very early indications of income generation may indicate a slight under-recovery. In order to support the Department's ambitious programme of change and achieve current and future financial savings, early one off consultancy costs have been incurred (£20k). Therefore a slight overspend of £22,500 is reported at period 8 to reflect this budgetary pressure. It is hoped in the second part of the year staff recharges will recover due to full staffing being place.

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CORPORATE & COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 10 November 2017 - £1,002,200 Underspend

Community Learning & Development, Community Planning & Community Safety (£7,100 Overspend)

There are minor overspends across all three service areas mainly due to payroll costs being higher than budgeted.

Council Officers, Scottish Welfare Team & Business Support (£49,300 underspend)

The underspends are mainly due to the early delivery of efficiency savings for 2018-19.

Money Advice & Registrars (£35,700 Underspend)

The Money Advice team and the Registrars service are expected to be underspent due to a combination of staffing related underspends and a projected over-recovery of income.

Directorate, Community Resources Management & Equalities (£25,800 Underspend)

The underspend mainly relates to the Eastwood Park maintenance budget and is based on previous years' spending pattern.

Members Expenses, Elections and Corporate & Democratic Core (£1,100 Underspend)

Expenditure is expected to be lower than budgeted across these service areas.

Housing Benefits & Revenues Benefits (£61,300 underspend)

The Housing Benefits budget which was transferred from Environment is expected to be underspent by £23,600 this year. The Benefits service within Revenues is expected to be underspent by £37,700 due to lower spending on staffing, printing, other admin and archiving. The underspends relate to the early delivery of efficiency savings for 2018-19.

Council Tax/ Non Domestic Rates (£836,100 underspend)

The Council Tax Reduction budget was transferred out of Miscellaneous into Corporate & Community Services this year and was expected to be underspent by £207k this year due to lower benefit applications. However, additional funding of £592k for Council Tax Reduction has now been notified by the Scottish Government and this will increase the projected underspend to £799k.

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £1,002,200 on Community Resources is largely due to an underspend on the Council Tax reduction budget of £799,200. The movement from the last report is mainly due to expected additional resource allocation for Council Tax Reduction of £592,000.

CORPORATE & COMMUNITY – SUPPORT SERVICES

Probable Outturn Forecast as at 10 November 2017 - £188,700 Underspend

Revenues General, Policy & Improvement & Mailroom (£30,800 Underspend)

There are underspends on staffing, supplies and transport budgets within Revenues, Policy and the Mailroom of £47,000 partially offset against an anticipated overspend of £16,200 in Creditors for additional staffing. The underspends are due to the early delivery of efficiency savings for 2018-19.

ICT (£15,200 Underspend)

There are payroll underspends of £72,000 within the ICT service as a result of several part year vacancies, however, £55,800 of this is being utilised to fund the additional purchase of licences, laptops etc. thereby reducing the overall projected underspend to £15,200 by the year end.

Customer First, Communications & Printing (£95,200 Underspend)

The underspend is due to the early delivery of efficiency savings for 2018-19.

Human Resources & Payroll (£45,100 Underspend)

This underspend is largely due to reduced spending on staffing and supplies within the Payroll service.

Democratic Services (£2,400 Underspend)

The projected underspend in this service is mainly due to a lower spend on supplies budgets.

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £188,700 in Support is largely due to a combination of underspends across payroll budgets due to vacancies and reduced expenditure on supplies budgets. The movement from the last report is largely due to variances on payroll/supplies budgets within Creditors, HR, Customer First and Communications.

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CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 10th NOVEMBER 2017 - £44,500 UNDERSPEND

Accountancy (£22,900 Underspend)

There is a projected underspend on the Audit Fee (£13k) and a projected over recovery of income (£10k) for Loans Fund Interest based upon last year's outturn and current levels of expenditure and income to date.

Civic Licensing (£12,500 Underspend)

Taxi Licence income is higher than budgeted (£12k) due to increased uptake of taxi licences for popular one, two or three year licences.

Licensing Board (£9,100 Underspend)

Licensing Board projected income is over budget (£8k) and Miscellaneous Supplies & Services projected expenditure is under budget (£1k) based upon last year's outturn and current levels of income and expenditure to date.

Summary: Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The main factors contributing to a projected underspend at Period 8 of £44,500 are lower than estimated Audit Fees and additional Loans Fund Interest in Accountancy, additional Taxi Licence Income in Civic Licensing and additional Licensing Board Income.

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CHIEF EXECUTIVE'S OFFICE - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 10th NOVEMBER 2017 - £40,600 UNDERSPEND

Chief Executive's Office (£40,600 Underspend)

There is a projected underspend (£32k) in the Chief Executive's Office due to a temporary staff appointment on fewer working hours than what was allowed for in the budget. Legal Services have additional projected income (£48k) due to the recharge to capital of costs incurred in relation to Council House sales and the recharge of legal costs to other Departments and City Deal. Procurement has additional projected income (£11k) due to the recharge of some costs to City Deal and Accountancy has some underspends as a result of changes in various contracts (£11k).

Partly offsetting these favourable variances are a projected overspend on Payroll Costs in Accountancy (£20k) as a result of a lower level of staff turnover than what was allowed for in the budget. Legal have also incurred additional Legal Fees (£41k) in respect of City Deal (see above).

Summary: Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The main factors contributing to a projected underspend at Period 8 of £40,600 are a temporary staff member on reduced working hours in the Chief Executive's Office, additional income in Legal Services for recharges to the capital programme, additional income in Procurement for recharges to City Deal and contract underspends in Accountancy.

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EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 10 November 2017 - £2,049,700 UNDERSPEND

Restructuring Costs (£ 347,600 Underspend)

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

Unallocated Overheads (£ 250,000 Underspend)

Underspends within Pension costs due to lower than expected commitments at this time arising from service redesign.

Loan Debt (£1,368,000 Underspend)

A projected underspend in Loan Debt due to lower interest rates and the revised timing of the General Fund capital programme (£1,368k) is anticipated.

Other Services (£84,100 Underspend)

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

Summary:

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Lower than expected commitment costs combined with slippage in implementation arising within the Council's service redesigns, pension costs, Loan Debt and contingent events / operations have all contributed to this projected underspend of £2,049,700.

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HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 10 November 2017 - £58,100 UNDERSPEND

Housing Maintenance Team (£12,100 Overspend)

Increase in Agency costs (£89k), Materials (130k) and Sub Contractors (£180k) to cover vacancies and workload commitments . This is partially offset by Payroll costs (136k), a projected over-recovery of income mainly related to Capital works (182k) and Non-HRA works (£49k), and favourable projections of vehicle costs (£20k).

Housing Revenue Account (HRA) (£70,200 Underspend)

The underspend in payroll is mainly due to vacancies (£157k) partially offset by overspends within Agency staff. There is a potential impact from the Environment Department Change Programme to the payroll costs within the HRA which would cause an overspend (£61k). Current projections of cost of Voids indicate a budgetary pressure (£40k). The net cost of debt is also a projected overspend (£36k). Early one-off costs to support the Environment Department's Ambitious Programme of Change are likely to be incurred this financial year (£40k). There is an early indication of an underspend within Loan Charges related to the most up to date Capital Programme figures (£155k). There is also a slight over-recovery of rental income projected due to fewer than budgeted Right-to-Buy sales in 2016/17 (£67k).

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures have required Agency staff to be employed causing pressures within the Payroll budgets. These pressures, in the main, have been offset by projected underspends in Loan Charges and favourable rental income projections, enabling an underspend to be reported at period 8 of £58,100.

Budgetary Control Statement
Period 08 / 2018 10 Nov 2017

Period End: 10 November 2017

Period 08 / 2018

Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	85,774,200	479,800	86,254,000	47,705,300	47,119,700	585,600	(141,800)
	Property Costs	10,648,700	39,600	10,688,400	6,690,900	6,447,200	243,700	74,400
	Transport Costs	1,768,800	0	1,768,800	987,400	981,700	5,700	(2,300)
	Supplies & Services	28,500,500	(308,200)	28,192,300	12,974,100	12,840,800	133,300	(285,300)
	Third Party Payments	6,850,700	44,900	6,895,600	4,556,700	4,613,100	(56,400)	(93,600)
	Transfer Payments	809,900	0	809,900	558,400	668,900	(110,500)	(430,000)
	Support Services	4,638,100	20,300	4,658,400	0	0	0	0
	Depcn And Impairment Losses	9,423,100	0	9,423,100	0	0	0	0
Total Expenditure		148,414,000	276,500	148,690,400	73,472,800	72,671,400	801,400	(878,600)
	Income	(14,230,900)	(81,500)	(14,312,300)	(7,671,300)	(8,505,500)	834,200	1,457,600
Education	TOTAL	134,183,100	195,000	134,378,100	65,801,500	64,165,900	1,635,600	579,000

Devolved School Management- Budget Adjustments

Within Education

There have been operational adjustments between Employee Costs, Property Costs, Supplies and Services, Third Party payments and Income in this reorting period in accordance with approved DSM scheme.

Non Devolved School Management - Budget Adjustments.

Other Expenditure & Income	From O.E.&I.- Pay Award funding	188,500
Other Expenditure & Income	From O.E.&I.- Pay Award funding- Support adjust.	6,500
Education	To Corp.&Comm.Supp. - ICT budgets transfer	(11,600)
Corporate & Comm - Support	From Corp.&Com.Supp. - ICT budgets -Support Adj.	11,600
Education	To C/Exec's Support - Mobile Phone saving applic.	(2,200)
Chief Executive's Support	From C/E.Support - Mobile Phone-Support Adjust	2,200
	Total	195,000

Budgetary Control Statement
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Period End: 10 November 2017

Period 08 / 2018

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	8,784,700	(68,400)	8,716,300	4,438,900	3,657,700	781,200	324,900
	Primary Education	41,587,400	153,800	41,741,200	21,311,700	21,039,200	272,500	200,400
	Secondary Education	56,063,900	56,500	56,120,500	28,966,700	28,689,800	276,900	36,300
	Schools Other	3,470,000	(23,700)	3,446,300	2,135,700	1,828,800	306,900	(62,100)
	Special Education	6,302,300	33,300	6,335,500	2,944,400	2,913,700	30,700	88,400
	Psychological Service	850,600	(1,300)	849,300	484,200	480,800	3,400	(4,300)
	Transport (excl Spec Educ)	962,100	0	962,100	526,200	508,900	17,300	48,200
	Bursaries / Emas	0	0	0	0	78,700	(78,700)	0
	Provision for Clothing	180,700	0	180,700	171,700	143,800	27,900	0
	Administration & Support	8,941,600	(300)	8,941,300	1,765,700	1,668,600	97,100	(48,400)
	School Crossing Patrollers	0	0	0	(29,000)	(62,800)	33,800	57,100
	Catering	0	0	0	(179,500)	(151,000)	(28,500)	59,100
	Cleaning	0	0	0	(227,100)	(119,700)	(107,400)	(137,600)
	Culture & Leisure Services	7,039,800	45,000	7,084,800	3,491,900	3,489,400	2,500	17,000
Education	TOTAL	134,183,100	195,000	134,378,100	65,801,500	64,165,900	1,635,600	579,000

Devolved School Management- Budget Adjustments

Within Education

There have been operational adjustments between Employee Costs, Property Costs, Supplies and Services, Third Party payments and Income in this reporting period in accordance with approved DSM scheme.

Non Devolved School Management - Budget Adjustments.

Other Expenditure & Income	From O.E.&I.- Pay Award funding	188,500
Other Expenditure & Income	From O.E.&I.- Pay Award funding- Support adjust.	6,500
Education	To Corp.&Comm.Supp. - ICT budgets transfer	(11,600)
Corporate & Comm - Support	From Corp.&Com.Supp. - ICT budgets -Support Adj.	11,600
Education	To C/Exec's Support - Mobile Phone saving applic.	(2,200)
Chief Executive's Support	From C/E.Support - Mobile Phone-Support Adjust	2,200
	Total	<u>195,000</u>

Budgetary Control Statement
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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integrated Joint B	Third Party Payments	45,482,100	68,300	45,550,400	20,410,000	20,232,200	177,800	0
Contribution to Integrated Joint B	TOTAL	45,482,100	68,300	45,550,400	20,410,000	20,232,200	177,800	0

Budget Adjustments.

Other Expenditure & Income	From O.E.&I.- Pay Award funding		68,300
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Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integrated Joint B	Core Funding	45,482,100	68,300	45,550,400	20,410,000	20,232,200	177,800	0
Contribution to Integrated Joint B	TOTAL	45,482,100	68,300	45,550,400	20,410,000	20,232,200	177,800	0

Budget Adjustments.

Other Expenditure & Income	From O.E.&I.- Pay Award funding		68,300
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Budgetary Control Statement
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Period End: 10 November 2017

Period 08 / 2018

Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	20,748,900	64,600	20,813,600	11,348,900	10,961,700	387,200	387,000
	Property Costs	1,149,600	(100,000)	1,049,600	446,500	475,200	(28,700)	38,000
	Transport Costs	173,000	0	173,000	100,900	149,200	(48,200)	143,000
	Supplies & Services	1,600,000	627,100	2,227,100	914,500	769,600	144,900	(809,600)
	Third Party Payments	35,301,700	29,000	35,330,700	17,876,900	17,792,400	84,400	(116,000)
	Support Services	2,029,500	37,600	2,067,100	0	5,900	(5,900)	-
	Depcn And Impairment Losses	924,000	0	924,000	0	0	0	-
Total Expenditure		61,926,800	658,300	62,585,100	30,687,700	30,153,900	533,800	(357,600)

HSCP Income		(11,032,700)	100,000	(10,932,700)	(6,591,200)	(6,883,600)	292,400	(96,000)
Core Funding from	Integration Joint Board	(45,482,100)	(68,300)	(45,550,400)	(24,327,500)	(23,522,200)	(805,300)	453,600
Funding from	Integration Fund	(3,621,000)	(590,000)	(4,211,000)				
Funding from	NHS Integrated Care Fund	(1,065,000)		(1,065,000)				
Funding from	NHS Delayed Discharge	(264,000)	(100,000)	(364,000)				
Total Income		(61,464,800)	(658,300)	(62,123,100)	(30,918,700)	(30,405,800)	(512,900)	357,600

Health & Social Care Partnership	TOTAL	462,000		462,000	(231,000)	(251,900)	20,900	-
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Summary of Operational Adjustments.

There have been operational movements with regard to additional Pay Award funding, transfer of ICT budgets and the application of Mobile Phone savings, but the main operational movements relate to service adjustments that are at the discretion of the Integration Joint Board, in line with agreed guidelines.

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Period 08 / 2018

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	(462,600)	693,900	231,300	578,200	420,500	157,800	(656,600)
	Children & Families	8,185,400	2,100	8,187,600	3,939,300	3,484,600	454,800	100,000
	Older People	22,955,100	156,400	23,111,500	11,908,400	11,414,300	494,200	540,000
	Physical Disability	4,178,700	900	4,179,600	2,403,900	2,371,300	32,600	(390,000)
	Learning Disability	8,457,600	43,400	8,501,100	3,131,100	3,527,800	(396,700)	(472,000)
	Mental Health	1,557,100	300	1,557,400	562,300	530,200	32,100	290,000
	Addictions	312,500	(59,600)	252,900	79,200	102,500	(23,400)	25,000
	Criminal Justice	20,000	500	20,500	69,800	40,900	28,800	-
	Support Service & Management	5,690,200	(79,700)	5,610,500	1,424,300	1,378,200	46,100	110,000
Total Expenditure		50,894,100	758,300	51,652,400	24,096,500	23,270,300	826,200	(453,600)
	Core Funding from Integration Joint Board	(45,482,100)	(68,300)	(45,550,400)	(24,327,500)	(23,522,200)	(805,300)	453,600
	Funding from Integration Fund	(3,621,000)	(590,000)	(4,211,000)				-
	Funding from NHS Integrated Care Fund	(1,065,000)		(1,065,000)				-
	Funding from NHS Delayed Discharge	(264,000)	(100,000)	(364,000)				-
	Total Funding from Integration Joint Board	(50,432,100)	(758,300)	(51,190,400)	(24,327,500)	(23,522,200)	(805,300)	453,600.00
Health & Social Care Partnership	TOTAL	462,000	0	462,000	(231,000)	(251,900)	20,900	-

Summary of Operational Adjustments.

There have been operational movements with regard to additional Pay Award funding, transfer of ICT budgets and the application of Mobile Phone savings, but the main operational movements relate to service adjustments that are at the discretion of the Integration Joint Board, in line with agreed guidelines.

Budgetary Control Statement
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Period 08 / 2018

Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	13,486,800	40,400	13,527,200	7,523,800	7,440,800	83,000	(385,300)
	Property Costs	2,771,000	208,600	2,979,600	1,397,500	1,110,200	287,300	(15,300)
	Transport Costs	2,994,300	3,700	2,998,000	1,802,000	1,934,900	(132,900)	(236,100)
	Supplies & Services	19,553,000	(21,500)	19,531,500	11,528,100	9,803,400	1,724,700	(141,600)
	Third Party Payments	842,900	0	842,900	233,800	169,200	64,600	51,100
	Transfer Payments	900,300	0	900,300	494,400	407,600	86,800	(156,500)
	Support Services	2,150,000	102,800	2,252,800	0	0	0	4,800
	Depcn And Impairment Losses	3,948,700	61,700	4,010,400	0	0	0	0
Total Expenditure		46,647,000	395,700	47,042,700	22,979,600	20,866,100	2,113,500	(878,900)
	Income	(14,190,900)	(20,700)	(14,211,600)	(6,696,100)	(6,465,100)	(231,000)	880,900
Environment	TOTAL	32,456,100	375,000	32,831,100	16,283,500	14,401,000	1,882,500	2,000

Budget Adjustments

Other Expenditure & Income	From O.E.&I. - Property Rentals	(17,000)
Other Expenditure & Income	From O.E.&I. - Capital Charges	61,700
Other Expenditure & Income	From O.E.&I. - Non Operational Property costs	149,000
Other Expenditure & Income	From O.E.&I. - Non Operational Support Costs	50,600
Other Expenditure & Income	From O.E.&I.- Pay Award funding	40,400
Other Expenditure & Income	From O.E.&I.- Pay Award funding - Support element	7,800
Environment	To C/Exec's Support - Mobile Phone saving applic.	(10,200)
Chief Executive's Support	From C/E.Support - Mobile Phone-Support Adjust	10,200
Other Expenditure & Income	From O.E.&I. - Mobile Phone-Support Adjust	2,500
Environment - Support	From Environment Support - Repairs	60,000
Environment - Support	From Environment Support - Street Signs	20,000
Environment	To Corp.&Comm.Supp. - ICT budgets transfer	(31,700)
Corporate & Comm - Support	From Corp.&Com.Supp. - ICT budgets -Support Adj.	31,700
	Total	375,000

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Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,228,900	11,700	1,240,600	482,000	627,500	(145,500)	(317,700)
	Environment Accommodation	23,200	0	23,200	520,200	462,900	57,300	23,200
	Energy Management	98,600	0	98,600	46,000	25,700	20,300	42,600
	Development Management	357,100	0	357,100	122,700	67,600	55,100	(40,000)
	Development Planning - Summary	747,700	400	748,100	402,000	500,500	(98,500)	(56,300)
	Economic Development Summary	1,303,900	33,800	1,337,700	516,900	651,500	(134,600)	(39,500)
	Building Control	65,300	0	65,300	(33,500)	(154,500)	121,000	40,600
	Roads - Council	14,575,300	5,400	14,580,700	7,391,400	6,727,300	664,100	(72,600)
	Roads Contracting Unit	0	5,900	5,900	(144,900)	(83,400)	(61,500)	11,000
	Parks	2,773,500	19,800	2,793,300	1,340,200	772,200	568,000	43,700
	Cleansing & Recycling	4,110,800	22,200	4,133,000	1,874,800	1,708,500	166,300	153,700
	Waste Management	3,877,900	1,200	3,879,100	2,201,300	1,951,300	250,000	89,400
	Protective Services	1,176,100	300	1,176,400	597,600	613,200	(15,600)	42,600
	Transport	0	0	0	(150,600)	(44,400)	(106,200)	8,700
	Non Operational Properties	0	274,300	274,300	26,700	32,900	(6,200)	0
	Other Housing	2,117,800	0	2,117,800	1,090,700	542,200	548,500	72,600
	Planning And Development	0	0	0	0	0	0	0
Environment	TOTAL	32,456,100	375,000	32,831,100	16,283,500	14,401,000	1,882,500	2,000
	Budget Adjustments							
Other Expenditure & Income	From O.E.&I. - Property Rentals		(17,000)					
Other Expenditure & Income	From O.E.&I. - Capital Charges		61,700					
Other Expenditure & Income	From O.E.&I. - Non Operational Property costs		149,000					
Other Expenditure & Income	From O.E.&I. - Non Operational Support Costs		50,600					
Other Expenditure & Income	From O.E.&I.- Pay Award funding		40,400					
Other Expenditure & Income	From O.E.&I.- Pay Award funding - Support element		7,800					
Environment	To C/Exec's Support - Mobile Phone saving applic.		(10,200)					
Chief Executive's Support	From C/E.Support - Mobile Phone-Support Adjust		10,200					
Other Expenditure & Income	From O.E.&I. - Mobile Phone-Support Adjust		2,500					
Environment - Support	From Environment Support - Repairs		60,000					
Environment - Support	From Environment Support - Street Signs		20,000					
Environment	To Corp.&Comm.Supp. - ICT budgets transfer		(31,700)					
Corporate & Comm - Support	From Corp.&Com.Supp. - ICT budgets -Support Adj.		31,700					
	Total		375,000					

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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,520,600	100,000	1,620,600	897,900	816,800	81,100	150,700
	Property Costs	939,200	(60,000)	879,200	650,700	568,600	82,100	46,900
	Supplies & Services	369,800	(127,400)	242,500	85,800	128,400	(42,600)	(53,300)
	Support Services	0	1,100	1,100	0	0	0	0
	Depcn And Impairment Losses	62,800	0	62,800	0	0	0	0
Total Expenditure		2,892,400	(86,300)	2,806,200	1,634,400	1,513,800	120,600	144,300
	Income	(999,800)	0	(999,800)	(457,700)	(272,200)	(185,500)	(166,800)
Environment - Support	TOTAL	1,892,600	(86,300)	1,806,400	1,176,700	1,241,600	(64,900)	(22,500)

Budget Adjustments

Environment - Support	Transfer to Environment - Repairs	(60,000)
Chief Executive's Support	From C/E.Support - Mobile Phone-Support Adjust	1,100
Environment - Support	To C/Exec's Support - Mobile Phone saving applic.	(1,100)
Environment - Support	Transfer to Environment - Street Nameplates	(20,000)
Environment - Support	To Corp.&Comm.Supp. - ICT budgets transfer	(6,300)
	Total	(86,300)

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	818,700	(20,000)	798,700	515,100	669,800	(154,700)	(69,400)
	Accommodation	1,073,900	(66,300)	1,007,700	661,600	571,800	89,800	46,900
Environment - Support	TOTAL	1,892,600	(86,300)	1,806,400	1,176,700	1,241,600	(64,900)	(22,500)

Budget Adjustments

Environment - Support	Transfer to Environment - Repairs	(60,000)
Chief Executive's Support	From C/E.Support - Mobile Phone-Support Adjust	1,100
Environment - Support	To C/Exec's Support - Mobile Phone saving applic.	(1,100)
Environment - Support	Transfer to Environment - Street Nameplates	(20,000)
Environment - Support	To Corp.&Comm.Supp. - ICT budgets transfer	(6,300)
	Total	(86,300)

Budgetary Control Statement
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Period End: 10 November 2017

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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	107,500	100	107,600	12,700	11,700	1,000	1,100
	Supplies & Services	262,500	(100)	262,400	158,000	159,900	(1,900)	13,600
	Support Services	93,400	100	93,500	0	0	0	0
	Depcn And Impairment Losses	3,100	0	3,100	0	0	0	0
Total Expenditure		466,500	100	466,600	170,700	171,600	(900)	14,700
	Income	(373,400)	0	(373,400)	(133,600)	(200,700)	67,100	29,800
Chief Executives Office	TOTAL	93,100	100	93,200	37,100	(29,100)	66,200	44,500

	Budget Adjustments	
Other Expenditure & Income	From O.E.&I.- Pay Award funding	100
	Total	<u>100</u>

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	35,000	0	35,000	147,400	147,400	0	22,900
	Civic Licensing	57,400	100	57,500	(77,400)	(114,800)	37,400	12,500
	Licensing Board	700	0	700	(32,900)	(61,700)	28,800	9,100
Chief Executives Office	TOTAL	93,100	100	93,200	37,100	(29,100)	66,200	44,500

	Budget Adjustments	
Other Expenditure & Income	From O.E.&I.- Pay Award funding	100
	Total	<u>100</u>

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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	2,862,400	500	2,862,900	1,576,200	1,590,900	(14,700)	(39,100)
	Supplies & Services	206,900	(21,000)	185,900	107,400	112,500	(5,100)	(42,200)
	Third Party Payments	71,000	0	71,000	0	0	0	0
	Support Services	0	0	0	0	0	0	0
Total Expenditure		3,140,300	(20,500)	3,119,800	1,683,600	1,703,400	(19,800)	(81,300)
	Income	(182,000)	0	(182,000)	(50,400)	(83,000)	32,600	121,900
Chief Executives Office - Support	TOTAL	2,958,300	(20,500)	2,937,800	1,633,200	1,620,400	12,800	40,600

Budget Adjustments

Other Expenditure & Income	From O.E.&I.- Pay Award funding	1,000
Chief Executive's Support	To Corp.&Comm.Supp. - ICT budgets transfer	(76,400)
Other Expenditure & Income	From O.E.&I. - Mobile Phone Saving applic.	2,500
Corp.& Comm. Support	From Corp & Comm Supp.- Mobile Phone saving appli	1,500
Corp. & Comm. Resource	From Corp.Resource - Mobile Phone Saving applic.	2,600
HSCP	From HSCP - Mobile Phone Saving applic.	34,800
Environment	From Environment - Mobile Phone Saving applic.	10,200
Environment Support	From Env. Support - Mobile Phone Saving applic	1,100
Education	From Education - Mobile Phone Saving applic.	2,200
	Total	(20,500)

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	244,600	100	244,700	132,600	114,500	18,100	32,500
	Accountancy & Directorate	1,538,200	(74,100)	1,464,100	861,200	852,300	8,900	(1,500)
	Legal Services	572,700	(5,200)	567,500	313,000	328,100	(15,100)	1,700
	Purchasing & Procurement	354,100	61,200	415,300	190,700	191,800	(1,100)	5,400
	Internal Audit	248,700	(2,600)	246,100	135,700	133,700	2,000	2,500
Chief Executives Office - Support	TOTAL	2,958,300	(20,500)	2,937,800	1,633,200	1,620,400	12,800	40,600

Budget Adjustments

Other Expenditure & Income	From O.E.&I.- Pay Award funding	1,000
Chief Executive's Support	To Corp.&Comm.Supp. - ICT budgets transfer	(76,400)
Other Expenditure & Income	From O.E.&I. - Mobile Phone Saving applic.	2,500
Corp.& Comm. Support	From Corp & Comm Supp.- Mobile Phone saving appli	1,500
Corp. & Comm. Resource	From Corp.Resource - Mobile Phone Saving applic.	2,600
HSCP	From HSCP - Mobile Phone Saving applic.	34,800
Environment	From Environment - Mobile Phone Saving applic.	10,200
Environment Support	From Env. Support - Mobile Phone Saving applic	1,100
Education	From Education - Mobile Phone Saving applic.	2,200
	Total	<u><u>(20,500)</u></u>

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Period End: 10 November 2017

Period 08 / 2018

Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resou	Employee Costs	4,914,500	14,000	4,928,500	2,716,100	2,587,900	128,200	78,000
	Property Costs	83,400	0	83,400	49,800	47,800	2,000	11,300
	Transport Costs	61,900	0	61,900	37,500	26,500	11,000	8,400
	Supplies & Services	1,432,400	(4,900)	1,427,400	646,100	686,700	(40,600)	77,100
	Third Party Payments	200,400	0	200,400	115,900	95,600	20,300	34,800
	Transfer Payments	20,165,300	78,000	20,243,300	9,546,700	9,449,200	97,500	1,782,800
	Support Services	3,121,200	12,400	3,133,600	0	1,800	(1,800)	400
	Depcn And Impairment Losses	118,300	8,800	127,100	0	0	0	0
Total Expenditure		30,097,300	108,300	30,205,600	13,112,100	12,895,500	216,600	1,992,800
	Income	(16,769,000)	(1,000)	(16,770,000)	(9,284,500)	(8,842,800)	(441,700)	(990,600)
Corp & Comm - Community Resou	TOTAL	13,328,300	107,300	13,435,600	3,827,600	4,052,700	(225,100)	1,002,200

Budget Adjustments

Other Expenditure & Income	From O.E.&I.- Pay Award funding	14,000
Other Expenditure & Income	From O.E.&I.- NDR revaluation resource	78,000
Other Expenditure & Income	From O.E.&I. - ICT budget -Support Adj	6,500
Other Expenditure & Income	From O.E.&I.- Capital Charges.	8,800
	Total	107,300

Budgetary Control Statement
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Period 08 / 2018

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resou	Community Learning & Dev	965,600	400	966,000	499,000	481,800	17,200	(3,100)
	Community Planning	452,500	200	452,700	171,600	111,100	60,500	(2,100)
	Community Facilities	161,200	900	162,100	91,300	81,100	10,200	10,700
	Community Safety	1,405,800	4,300	1,410,100	705,300	638,800	66,500	(1,900)
	Equal Opportunities	146,100	0	146,100	68,100	63,600	4,500	1,300
	Registrars	230,200	6,800	237,000	51,200	29,300	21,900	24,300
	Grants	171,000	0	171,000	134,000	150,200	(16,200)	0
	Auchenback Resource Centre	30,700	0	30,700	18,900	21,100	(2,200)	0
	Community Resources Managemen	263,600	8,800	272,400	116,200	118,000	(1,800)	26,800
	Members Expenses	471,000	0	471,000	265,700	267,500	(1,900)	14,100
	MART	899,800	1,500	901,300	416,700	377,400	39,300	11,400
	SWF	437,900	500	438,400	69,700	145,400	(75,700)	10,900
	Directorate	344,600	100	344,700	147,200	148,900	(1,700)	(2,300)
	Business Support Team	322,900	1,700	324,600	155,600	141,600	14,000	27,700
	Housing Benefits	662,000	1,000	663,000	314,800	774,700	(459,900)	23,600
	Revenues - Benefits	437,700	1,000	438,700	149,800	63,700	86,100	37,700
	Council Tax/Ndr	4,508,700	80,100	4,588,800	239,500	246,200	(6,700)	836,100
	Cost Of Elections	233,400	0	233,400	151,000	127,700	23,300	(12,200)
	Corporate & Democratic Core	1,183,600	0	1,183,600	62,000	64,600	(2,600)	(800)
Corp & Comm - Community Resou	TOTAL	13,328,300	107,300	13,435,600	3,827,600	4,052,700	(225,200)	1,002,200

Budget Adjustments

Other Expenditure & Income	From O.E.&I.- Pay Award funding	14,000
Other Expenditure & Income	From O.E.&I.- NDR revaluation resource	78,000
Other Expenditure & Income	From O.E.&I. - ICT budget -Support Adj	6,500
Other Expenditure & Income	From O.E.&I.- Capital Charges.	8,800
	Total	107,300

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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	7,180,700	13,000	7,193,700	3,954,000	3,656,900	297,100	211,000
	Property Costs	3,500	0	3,500	0	700	(700)	(44,800)
	Transport Costs	42,500	0	42,500	26,200	22,400	3,800	9,200
	Supplies & Services	2,883,000	124,700	3,007,600	1,731,400	1,924,300	(192,900)	(131,400)
	Third Party Payments	11,900	0	11,900	10,300	17,000	(6,700)	(8,100)
	Support Services	0	1,500	1,500	0	0	0	0
	Depcn And Impairment Losses	2,326,600	0	2,326,600	0	0	0	0
Total Expenditure		12,448,100	139,200	12,587,300	5,721,900	5,621,300	100,600	35,900
	Income	(1,826,300)	6,000	(1,820,300)	(337,100)	(423,200)	86,100	152,800
Corp & Comm - Support	TOTAL	10,621,800	145,200	10,767,000	5,384,800	5,198,100	186,700	188,700

Budget Adjustments

Other Expenditure & Income	From O.E.&I.- Pay Award funding	13,000
Chief Exec's support	From Chief Exec's Supp - ICT Budgets transfer	76,400
Corp. & Comm. Resources	From Corp & Comm Res. -ICT Budgets transfer	3,400
Education	From Education - ICT Budgets transfer	11,600
HSCP	From HSCP - ICT Budgets transfer	2,800
Environment Support	From Environ Supp - ICT Budgets transfer	6,300
Environment	From Environment - ICT Budgets transfer	31,700
	Total	145,200

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	524,100	900	525,000	306,300	301,900	4,400	(900)
	Information Technology	6,032,100	140,300	6,172,400	2,407,900	2,434,200	(26,400)	15,200
	Policy	480,400	(2,000)	478,400	296,500	296,500	0	28,500
	Communications	449,100	0	449,100	292,700	241,900	50,800	50,700
	Printing	180,900	300	181,200	83,900	89,100	(5,200)	(4,100)
	Human Resources & Payroll	1,623,900	3,500	1,627,400	1,159,500	1,021,400	138,100	45,100
	Democratic Services	370,000	300	370,300	200,000	217,700	(17,700)	2,400
	Mailroom	17,200	0	17,200	72,100	48,100	24,100	3,200
	Customer Services	944,100	1,900	946,000	565,800	547,800	18,000	48,600
	Rents Barrhead Hra	0	0	0	0	(500)	500	0
Corp & Comm - Support	TOTAL	10,621,800	145,200	10,767,000	5,384,700	5,198,100	186,600	188,700

Budget Adjustments

Other Expenditure & Income	From O.E.&I.- Pay Award funding	13,000
Chief Exec's support	From Chief Exec's Supp - ICT Budgets transfer	76,400
Corp. & Comm. Resources	From Corp & Comm Res. -ICT Budgets transfer	3,400
Education	From Education - ICT Budgets transfer	11,600
HSCP	From HSCP - ICT Budgets transfer	2,800
Environment Support	From Environ Supp - ICT Budgets transfer	6,300
Environment	From Environment - ICT Budgets transfer	31,700
	Total	145,200

Budgetary Control Statement
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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure	3,625,100	(682,700)	2,942,400	1,165,100	960,200	204,900	2,025,200
Total Expenditure		3,625,100	(682,700)	2,942,400	1,165,100	960,200	204,900	2,025,200
	Income	(17,000)	17,000	0	0	(15,700)	15,700	24,500
Other Expenditure & Income	TOTAL	3,608,100	(665,700)	2,942,400	1,165,100	944,500	220,600	2,049,700

Budget Adjustments

Other Expenditure & Income	To Corporate & Community - NDR	(78,000)
Other Expenditure & Income	To Environment - Rents	17,000
Other Expenditure & Income	To Environment - Capital Charges	(61,700)
Other Expenditure & Income	To Environment - Non Operational Properties	(199,600)
Other Expenditure & Income	To Environment - Pay Award funding	(40,400)
Other Expenditure & Income	To Education - Pay Award funding	(188,500)
Other Expenditure & Income	To HSCP - Pay Award funding	(68,300)
Other Expenditure & Income	To Chief Exec's - Pay Award funding	(100)
Other Expenditure & Income	To Chief Exec's Support - Pay Award funding	(1,000)
Other Expenditure & Income	To Corp. & Comm Supp - Pay Award funding	(13,000)
Other Expenditure & Income	To Corp. & Community - Pay Award funding	(14,000)
Other Expenditure & Income	To Chief Exec's - Mobile Phone support adjustment	(2,500)
Other Expenditure & Income	To Environment - Pay Award support adjustment	(6,800)
Other Expenditure & Income	To Corporate & Community - Capital Charges	(8,800)
	Total	<u>(665,700)</u>

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure	3,625,100	(682,700)	2,942,400	1,165,100	960,200	204,900	2,025,200
	Income	(17,000)	17,000	0	0	(15,700)	15,700	24,500
Other Expenditure & Income	TOTAL	3,608,100	(665,700)	2,942,400	1,165,100	944,500	220,600	2,049,700

Budget Adjustments

Other Expenditure & Income	To Corporate & Community - NDR	(78,000)
Other Expenditure & Income	To Environment - Rents	17,000
Other Expenditure & Income	To Environment - Capital Charges	(61,700)
Other Expenditure & Income	To Environment - Non Operational Properties	(199,600)
Other Expenditure & Income	To Environment - Pay Award funding	(40,400)
Other Expenditure & Income	To Education - Pay Award funding	(188,500)
Other Expenditure & Income	To HSCP - Pay Award funding	(68,300)
Other Expenditure & Income	To Chief Exec's - Pay Award funding	(100)
Other Expenditure & Income	To Chief Exec's Support - Pay Award funding	(1,000)
Other Expenditure & Income	To Corp. & Comm Supp - Pay Award funding	(13,000)
Other Expenditure & Income	To Corp. & Community - Pay Award funding	(14,000)
Other Expenditure & Income	To Chief Exec's - Mobile Phone support adjustment	(2,500)
Other Expenditure & Income	To Environment - Pay Award support adjustment	(6,800)
Other Expenditure & Income	To Corporate & Community - Capital Charges	(8,800)
	Total	<u>(665,700)</u>

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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,249,000	0	2,249,000	1,800,800	1,777,700	23,100	26800
Total Expenditure		2,249,000		2,249,000	1,800,800	1,777,700	23,100	26800
Joint Boards	TOTAL	2,249,000	0	2,249,000	1,800,800	1,777,700	23,100	26,800

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,793,000	0	1,793,000	1,344,800	1,333,100	11,700	15400
	Renfrewshire Valuation J/Brd	456,000	0	456,000	456,000	444,600	11,400	11400
Joint Boards	TOTAL	2,249,000	0	2,249,000	1,800,800	1,777,700	23,100	26,800

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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	360,000	0	360,000	0	0	0	311000
Total Expenditure		360,000		360,000				311000
Contingency	TOTAL	360,000	0	360,000	0	0	0	311000

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Corporate contingency	360,000	0	360,000	0	0	0	311000
Contingency	TOTAL	360,000	0	360,000	0	0	0	311000

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Department	Subjective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	3,906,600	50,000	3,956,600	2,198,600	2,134,200	64,400	45,000
	Property Costs	1,238,100	0	1,238,100	736,000	652,400	83,600	(100)
	Transport Costs	168,900	0	168,900	103,900	75,200	28,700	18,500
	Supplies & Services	2,332,500	(50,500)	2,282,100	1,215,900	1,135,700	80,200	(396,600)
	Transfer Payments	300,000	0	300,000	25,100	21,700	3,400	(81,600)
	Support Services	836,000	500	836,500	0	0	0	0
	Depcn And Impairment Losses	4,457,600	0	4,457,600	0	0	0	154,800
Total Expenditure		13,239,700		13,239,700	4,279,500	4,019,200	260,300	(260,000)
	Income	(13,239,700)	0	(13,239,700)	(7,816,200)	(7,780,000)	(36,200)	318,100
Housing Revenue Account	TOTAL	0	0	0	(3,536,700)	(3,760,800)	224,100	58,100
	Budget adjustments							
	The redesignation of the Agency budget held in Supplies and Services to the Employee/Staff budget.							

Department	Objective Name	Per 05 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,612,600	0	2,612,600	1,487,900	1,482,000	5,900	(12,100)
	Hra - Client	(2,612,600)	0	(2,612,600)	(5,024,600)	(5,242,800)	218,200	70,200
Housing Revenue Account	TOTAL	0	0	0	(3,536,700)	(3,760,800)	224,100	58,100

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