

EAST RENFREWSHIRE COUNCILCABINET25 October 2018Report 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 5 and is based on the financial position as at 17 August 2018.

RECOMMENDATION

2. It is recommended that:
 - Members approve budget adjustments and virements in relation to current year pay pressures and proposed initiatives as set out in paragraph 6.
 - Members note the proposals to reduce the 2018/19 revenue budget and increase the 2019/20 revenue budget by £826k as set out in paragraph 7 and remit this to Council for approval. This requested approval will be subject to agreement of the Council's 2019-20 Revenue Estimates in February 2019.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 30 and note the reported probable out-turn position.
 - management action is taken to remedy any forecast overspends.
 - all departments continue to closely monitor their probable outturn position.

BUDGET MONITORING STATEMENTS

3. The attached budget monitoring statements provide information in respect of:-
 - Detailed variance analysis between budgeted and out-turn expenditure
 - Service virement and operational budget adjustments

BACKGROUND

4. This report shows the out-turn position as at period 5 against the Council's approved revenue budget for 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 30 August 2018 report to Council	233,489
Additional Grant Funding	0
Total Net Expenditure to be Monitored	<u>233,489</u>

BUDGET PERFORMANCE

5. As at 17 August 2018 the estimated year end position shows a net favourable variance on net expenditure of £1,776k based on current information. For General Fund services the projected underspend is £1,776k. The projected revenue outturn variance reflects the increased pressures arising from the latest pay award offer and budgets now need to be reallocated to cover this.

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

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

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £699k, due mainly to underspends within utilities, and payments to other agencies and net over recoveries of income within wraparound services. These are in part offset by overspends within staffing costs arising from delivery of approved savings.

The main movement from the last reported Period 3 outturn is due to the early realisation of replacement teacher savings and increased underspends within payments to other agencies.

ii) Corporate & Community – Community Resources

The projected underspend of £443k is primarily due to controlled underspends within payroll, supplies & services and Council Tax Reduction. The movement from the last reported Period 3 outturn is mainly due to lower projected underspends on payroll and supplies within Community & Learning Development and Community Resources.

iii) **Corporate & Community - Support**

The anticipated underspend of £539k is mainly due to early delivery of 2019/20 savings arising from controlled underspends within payroll costs and reduced expenditure within supplies and ICT contracted expenditure. The movement from the last reported Period 3 outturn is mainly due to lower projected underspends on payroll and supplies within HR, Customer First and Communications.

iv) **Other Expenditure**

It is anticipated that this total budget resource will mainly be required to meet expected service restructure/design costs, redeployment costs, pension costs both recurring and non-recurring and contingent events/operations. This is a major movement from that reported in Period 3 reflecting the volume of service redesigns that are now underway.

v) **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 £748,000 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. The contribution to the IJB is forecast to be overspent by £56k as a result of the latest pay offer, which the Council is committed to funding.

6. In view of the substantial budget underspend it is proposed that the following budget transfers and virements are applied in the current year to address the increased pay offer and other operational pressures as listed below.

	£'000
Pay pressure (IJB)	56
Transfer from Miscellaneous	(56)
Pay pressure Environment	48
Transfer from Comm Resources	(48)
Pay pressure Environment Support	12
Transfer from Corp & Comm Support	(12)
Pay pressure Chief Exec's Office	22
Transfer from Corp & Comm Support	(22)
Investment in school toilets	150
Additional Road Repairs	100
Mixed tenure works – Mearns village	50
Defibrillators in Council buildings	25

In addition it is proposed that:

- £135k be transferred within Corporate & Community Services from the Council Tax and Benefits budget to the Community Planning budget to provide for 3 temporary posts to support the development of Fairer East Ren plans for Health & Social Care and Environment/Transport.
- Budgets within Corporate & Community services be realigned to address the increased pay pressures within the department.
- Budgets within Education be realigned to address the increased pay pressures within the department and the leisure trust as well as the proposed toilet work

7. Whilst it is considered prudent to retain an element of this underspend in case of potential spending pressures materialising later this year (e.g. severe winter weather, further pay pressures, welfare reform impact etc.), there is scope for some further utilisation of the remaining underspend to assist in managing some of the 2019/20 budget pressures. This could be addressed by reducing the use of reserves in the current year and instead applying these sums in 2019/20 as follows:-

	£'000
Defer PSA (Pupil Support Assistants) saving from 1 April 2019 until Aug 2019	406
Provision for further anticipated 2019/20 budget pressures e.g.(Impact of 2018-19 pay award and other emerging service pressures)	420
	<u>826</u>

This would reduce the 2018/19 budget reported in paragraph 4 above as shown

	£'000
Budgeted net expenditure per 25 October 2018 report to Council	233,489
Less Proposed reduction in reserves drawdown	(826)
Revised Net Expenditure to be Monitored	<u>232,663</u>

The reduction in the use of reserves listed in this paragraph and the budget and expenditure adjustments listed in paragraph 6 would result in a revised period 5 forecast as shown below of a reduced underspend of £490k (0.21%)

Department	Forecast Outturn £'000		Post Virement and Reserve adjustments
	P3	P5	P5
Education	262	699	143
Contribution (to) IJB	0	(56)	0
Environment (Incl. O/Housing)	19	(32)	16
Environment – Support	2	(1)	11
Corporate & Community – Comm. Res	501	443	10
Corporate & Community - Support	592	539	160
Chief Executive's Office	(23)	(16)	(16)
Chief Executive's Office – Support	(2)	(2)	20
Other Expenditure & Income	778	56	0
Joint Boards	22	22	22
Corporate Contingency	124	124	124
HSCP	0	0	0
Housing Revenue Account	0	0	0
Total £ Variance	2,275	1,776	490
Total Budgeted Expenditure	233,489	233,489	232,663
% Variance	0.97%	0.76%	0.21%

CONCLUSIONS

- 8 The Council's projected revenue out-turn position is reported as an operational underspend of £1,776k. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place. This report sets out further proposals for utilisation of the underspend. These would reduce the forecast year end underspend to £490k.

RECOMMENDATIONS

- 9 It is recommended that;
- Members approve budget adjustments and virements in relation to current year pay pressures and proposed initiatives as set out in paragraph 6.
 - Members note the proposals to reduce the 2018/19 revenue budget and increase the 2019/20 revenue budget by £826k as set out in paragraph 7 and remit this to Council for approval. This requested approval will be subject to agreement of the Council's 2019-20 Revenue Estimates in February 2019.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 30 and note the reported probable out-turn position.
 - management action is taken to remedy any forecast overspends.
 - all departments continue to closely monitor their probable outturn position.

REPORT AUTHOR

Head of Accountancy -	Margaret McCrossan	
Principal Accountant -	Robert Spencer	Tel 0141 577 3114 robert.spencer@eastrenfrewshire.gov.uk
Leader of the Council -	Tony Buchanan	Tel. 07890 592671(Mobile) Tony.buchanan@eastrenfrewshire.gov.uk
Report date		9th October 2018

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.

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BUDGET MONITORING REPORTS
PERIOD 05
As at 17 August 2018

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EDUCATION

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 - £699,100 UNDERSPEND

Pre Five Education (£130,600 underspend)

A net over-recovery of income in relation to Wraparound charges is forecast due to increased demand (£304k). This is based on the information available to date and on previous years' experience and will be reviewed as the new academic year progresses. An underspend is also forecast in relation to non-domestic rates (NDR) and water metered charges (£15k) This position is partially offset by expenditure on redundancy costs associated with the delivery of approved savings (£193k).

Primary Education (£58,400 underspend)

An underspend is forecast in relation to the early realisation of future savings in relation to replacement teaching (£50k) and also in relation to NDR and water metered charges (£69k). This position is partially offset by an overspend on redundancy costs (£56k).

Secondary Education (£184,900 underspend)

An underspend is forecast in relation to the early realisation of future savings in relation to replacement teaching (£50k) and also in relation to property costs (£30k) and NDR and water metered charges (£113k). The underspend on NDR is due to a lower than anticipated rateable valuation for the new Barrhead High School. The underspend on water metered charges is projected based on year to date consumption and also reflects the phased implementation of the increase in rateable valuations over 3 years. It had been expected that this increase would be fully implemented in this financial year.

Special Education (£502,900 underspend)

Underspends are projected in relation to transport costs (£9k), on pupils receiving hospital tuition (£21k) and in relation to payments to other agencies and bodies for pupils attending establishments out with the authority (£475k). All of these projections are based on commitments known to date. These commitments may change significantly should the need for additional external placements increase later in the academic year.

Schools – Other (£47,300 overspend)

An overspend is projected as a result of the cost of staff on redeployment within the department (£46k).

Cleaning Services (£147,800 overspend)

This variance relates primarily to redundancy costs and detriment payments (£125k) and increased expenditure anticipated on cleaning materials and equipment (£20k).

Other Services (£17,400 underspend)

This variance comprises a number of different variances across the department including higher than budgeted turnover and the early realisation of future savings within Psychological Services and Catering Services (£55k). This is partially offset by higher than budgeted payroll costs within Administration Services (£11k) and Cultural and Leisure Services (£9k) due to the current pay award offer and an overspend in relation to school transport costs (£10k) based on the information available to date.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The forecast based on the information currently available at the start of the new academic year indicates an underspend of £699,100 which represents 0.5% of the Education department budget. This must be considered in light of Devolved School Management arrangements.

Overall the main favourable variances at Period 5 can be summarised as the early realisation of the replacement teaching saving (£100k), an underspend in NDR and water metered charges (£210k), payments to other agencies in Special Education (£496k) and the net over-recovery of income in relation to wraparound (£304k). This position is partially offset by overspends on staffing costs in relation to detriment, redeployment & redundancy costs associated with the delivery of approved savings (£421k)

The main movement from the forecast reported at Period 3 relates to the early realisation of the replacement teaching saving (£100k) and an increase in the underspend projected in relation to payments to other agencies in Special Education (£305k)

CONTRIBUTION TO INTEGRATION JOINT BOARD (IJB)

PROBABLE OUTTURN FORECAST AS AT 17 August – £56,000 OVERSPEND

Contribution to Integration Joint Board (IJB) (£56,000 overspend)

The projected overspend within the contribution to the Integration Joint Board (IJB) reflects additional costs arising from the latest pay award offer.

Summary:

The projected outturn position is that the contribution to IJB is expected to be overspent by £56,000 as a result of the latest pay award offer, which the Council is committed to funding.

ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 - £ 32,100 OVERSPEND

Directorate & Management (£108,700 Underspend)

Due to the timing of service redesign work, an underspend in payroll is expected within Directorate (£141k). However, there is an overspend related to an HR resource required to support the departments change programme (£35k) alongside consultancy costs (£17k). Agile/mobile revenue costs are expected to underspend though (£20k).

Non - Operational Properties (£10,000 Underspend)

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

Planning and Building Control (£6,300 Overspend)

Due to volume of planning and building warrant applications additional staff have been required causing a projected overspend (£78k). New fire safety regulations will result in a projected overspend on Consultancy costs (£50k). It is projected that there will be an over recovery of planning and building warrant fees to compensate for these additional costs (£127k).

Economic Development (£32,100 Overspend)

Additional Staffing costs (£53k) are mainly in relation to the City Deal project and will be offset by additional grant income (£44k). Overspend in relation to Business Zone at Barrhead Foundry (£20k).

Roads (incl. Roads Contracting Unit) (£336,800 Overspend)

Agency staff costs to cover vacancies and skills shortages are causing an overspend (£94k). Early projections on reactive repairs and potholing indicate a potential overspend (£211k). In addition there is an overspend within School Crossing Patrollers recharge.

Parks (£169,200 Overspend)

Early payroll, overtime and contractor payment projections within Parks indicate an overspend (£238k). Due to several new Council properties to maintain, recharge income should over recover (£53k) and due to near full occupancy, rental income is expected to over recover (£17k).

Cleansing (£111,000 Underspend)

Payroll costs within Cleansing are projected to underspend (£30k). Income from sales of bins in relation to new properties is likely to over-recover (£12k). Street cleaning costs are expected to underspend (£20k). New customers in relation to Commercial Waste should lead to an income over recovery (£25k). Other small underspends contribute to the overall underspend, mainly Transport Costs (£6k) and spend on Materials & Contractors (£15k).

Waste Management (£236,100 Underspend)

Due to the early impact of service redesign, an underspend in payroll is expected (£88k). There is also an underspend in Civic Amenity site costs in line with management action (£250k), however active tonnage rates would indicate a slight overspend here (£44k) alongside slightly increased costs in relation to the Clyde Valley Shared Waste project management costs (£9k). The contract for the sale of recyclables is due for renewal part way through this financial year and it is expected rates will decrease causing an under-recovery of income (£40k).

Neighbourhood Services Management (£25,200 Underspend)

In line with service redesign, a Neighbourhood Services management team has been identified. Due to the timing of service redesign work, there is projected to be a slight underspend in this financial year.

Protective Services (£66,100 Underspend)

Payroll costs within Protective Services are projected to underspend (£33k), alongside underspends in Scientific Services (£20k). Calibration and Testing Fees are projected to underspend (£11k).

Other Housing (£44,800 Overspend)

The projected overspend is primarily due to costs arising from site investigations (£80k) partly offset by smaller underspends within property redecoration and repair costs.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. There are net underspends within the service payroll costs (90k). Within Cleansing, early projections indicate active waste tonnages may slightly overspend (£44k) and income rates for sales of recycleables are expected to be less favourable than projected on contract renewal in October (£40k). Planning and Building Control income is expected to over-recover (£127k). Since period 3, projected underspends at the Civic Amenity site have improved (£250k). There is a projected overspend in contractors payments within the Parks service (£200k), but this is partially offset by favourable income projections within Parks (£70k). Potholing costs within the Roads service are projected to cause a spending pressure (£211k). Site investigation costs (80k) and service redesign work related vacancies that will be subject to future service redesigns, results in an overall overspend of £32,100 to be shown at period 5.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 - £1,100 OVERSPEND

Property & Technical Services (£9,500 Overspend)

There is a projected underspend within payroll costs due to delays in filling vacant posts (£285k). These payroll costs are directly related to recharges of staff time to capital and therefore an under-recovery is projected here (£275k). Legal Fees have been incurred in relation potential sales of land/property causing an overspend (£14k).

Central Accommodation (£8,400 Underspend)

Utility costs are projected to slightly underspend (£8k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Property and Technical is carrying vacancies at present related to Capital programme support, and income related to the Capital programme has been reduced accordingly. Water rates costs are projected to underspend slightly and therefore a slight overall overspend of £1k is reported at period 5.

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 - £443,400 Underspend

Community Learning & Development, Community Planning & Community Safety (£10,800 Overspend)

This variance is mainly due to an overspend on supplies budgets.

Business Support (£24,700 Underspend)

Several staff within the team have reduced their working hours thereby giving rise to an underspend.

Money Advice & Registrars (£20,500 Underspend)

The underspend relates to payroll and is largely due to employee retirements

Directorate, Community Resources Management & Equalities (£30,800 Underspend)

The underspend is mainly due to employee retirements.

Members Expenses, Elections and Corporate & Democratic Core (£300 Overspend)

There are no significant variances to report at this time.

Housing Benefits (£115,900 Underspend)

Based on current caseload, expenditure on Housing Benefits is expected to be lower than budgeted.

Revenues Benefits (£91,800 Underspend)

The projected underspend is due to slippage on filling vacant posts (£24k), lower spending across supplies lines (£9k) and an expected over-recovery in income (£59k) in respect of additional ad hoc funds from DWP for Universal Credit implementation.

Council Tax/ Non Domestic Rates (£170,800 Underspend)

This underspend is due to a combination of underspends across several supplies budgets (£16k) and lower applications for Council Tax benefit (£154k).

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £443,400 is largely due to a combination of underspends across payroll budgets due to vacancies which are being managed in order to assist in the delivery of the 2019-20 savings. Spending on supplies budgets is lower, Council Tax reduction is underspent due to lower benefit applications and there is additional income due to ad hoc funds received from the DWP for Universal Credit implementation

CORPORATE & COMMUNITY – SUPPORT SERVICES

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 - £539,400 Underspend

Revenues General (£58,300 Underspend)

The underspend is mainly due to slippage on filling vacant posts (£44k) and underspends across several supplies budgets (£12k).

Policy (£8,500 Underspend)

The underspend relates mainly to payroll and is due to slippage on backfilling vacant posts.

ICT (£340,600 Underspend)

The underspend is mainly due to payroll underspends as part of a service restructure (£141k) and lower spending across supplies budgets (£199k) due to improved contract management arrangements

Customer First, Communications & Printing (£77,300 Underspend)

The underspend within these services is mainly due to vacancies (£67k) which are being managed to assist in the early delivery of 2019-20 savings.

Human Resources & Payroll (£55,200 Underpend)

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

Democratic Services (£500 Overspend)

There are no significant variances to report at this time.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £539,400 in Support is largely due to a combination of underspends across payroll budgets due to vacancies and reduced expenditure on supplies budgets. The majority of the projected underspend is due to management intervention and control of expenditure including the achievement of efficiencies within ICT contract management and this is helping to achieve the early delivery of the 2019-20 savings.

CHIEF EXECUTIVE'S – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 - £15,900 Overspend)

Accountancy (£34,000 Overspend)

There is a projected under-recovery of income (£34k) for Interest on Temporary Deposits based upon current rates of interest being earned and last year's outturn.

Civic Licensing (£16,600 Underspend)

Taxi Licence income is higher than budgeted (£25k) due to increased uptake of taxi licences for popular one, two or three year licences. Supplies and Services are projected to outturn over budget (£8k) based upon last year's outturn and current levels of expenditure to date.

Licensing Board (£1,500 Underspend)

Licensing Board Supplies & Services are projected to outturn under budget (£0.5k) and Income is projected to outturn over-recovered (£1k) based upon last year's outturn and current levels of expenditure and income to date.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 5 of £15,900 is due to a projected under-recovery of income for Loans Fund Interest. This is partly offset by higher than budgeted Taxi Licence income in Civic Licensing and lower projected Supplies and Services expenditure in Civic Licensing and the Licensing Board.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 - £2,500 OVERSPEND

Chief Executive's Office

The projected overspend of £2,500 is comprised of several variances which partly offset each other.

Payroll Costs in Procurement are projected to overspend (£7k) due to agency staff costs; there is a projected overspend (£6k) in the Chief Executive's Office due to no staff turnover within the section; Internal Audit is projected to overspend (£2k) and Legal Services (£1k) due to an increased provision for the proposed pay award.

Partly offsetting these adverse variances is an underspend (£13k) in Accountancy due to staff turnover.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 5 of £2,500 is due to agency staff costs in Procurement; no staff turnover within the Chief Executive's Office; and an increased provision for the proposed pay award for Internal Audit and Legal Services. Partly offsetting these adverse variances is an underspend (£13k) in Accountancy due to staff turnover.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 – £56,000 UNDERSPEND

Restructuring Costs (Nil Variance)

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

Unallocated Overheads (Nil Variance)

It is anticipated that this budget resource will be fully required to meet pension costs of known commitments at this time and non-recurring elements arising from service restructure/designs.

Other Services (£56,000 Underspend)

It is anticipated that this budget resource will mainly be required to meet expenditure arising from contingent operations, operational spending pressures and service re-alignments.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The reported position of a £56,000 underspend will continue to be monitored and adjusted as required in conjunction with implementation of Council's service redesigns and arising contingent events / operations. It is anticipated that this budgeted resource will mainly be required to meet expected service restructure/design costs, redeployment costs, pension costs both recurring and non-recurring and contingent events/operations.

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 17 August – Nil Variance

Children & Families (£35,000 underspend)

The projected underspend of £35,000 is the net impact of lower than estimated staff costs (£82k) largely due to staff turnover and vacancies, and lower supplies and services costs (£13k), being offset by higher residential care and direct payments (£60k). The current projection includes an allowance for an assumed increase in activity to 31 March 2019

Older People Services (£461,000 overspend)

The projected overspend of £461,000 primarily reflects the current cost of care packages (£485k), and transport costs (£45k), with some offset in respect of staff costs (£25k) and additional income (£57k). The projected overspend in care costs reflects an over commitment in respect of nursing and residential care (£314k) 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 (£170k) assessed as requiring support to remain at home

Physical & Sensory Disability (£76,000 underspend)

The projected underspend primarily reflects staff vacancies (£73k)

Learning Disability (£152,000 underspend)

The projected underspend of £152,000 principally reflects staff vacancies (£138k)

Mental Health (£23,000 underspend)

The projected underspend reflects current staff turnover savings from vacancies.

Addictions & Substance Misuse (£44,000 overspend)

The projected overspend of £44,000 reflects the non achievement of staff turnover

Support Services & Management (£36,000 overspend)

The projected underspend primarily reflects additional costs relating to service transformation and finance support (£55k) being offset by projected lower property costs (£16k) and supplies (£2k)

Criminal Justice (3,000 underspend)

A number of smaller variances contribute to this underspend.

Strategic Services (£14,000 underspend)

The projected underspend reflects current staff vacancies.

Fit For The Future (£349,600 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 £382,000 to date. 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 overspend of £238,000. We continue to work to contain this within existing budgets as the year progresses, if required this will be funded from IJB reserves. Any balance of the required savings from the Fit For The Future Programme will also be met from IJB reserves and is currently £349,600 for the current year

HOUSING REVENUE ACCOUNT (HRA)

PROBABLE OUTTURN FORECAST AS AT 17 August 2018 - £ Nil variance

Housing Maintenance Team (£132,900 Underspend)

There is a projected underspend in payroll costs in the Housing Maintenance Team (£229k) and lower financing costs (£20k) however these are partially offset by overspends in agency staff (£87k) and in sub contractors (£32k).

Housing Revenue Account (HRA) (£132,900 Overspend)

Increase in Agency costs (£101k) to cover vacancies and workload commitments and increases within void rents (£22k), pre disposal costs (£10k) and contract work (£60k). These cost pressures are partially offset by an underspend in payroll costs (£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 within the HRA partially offset by an underspend in payroll costs. In the Housing Maintenance Team, underspends in payroll are partially offset by increased spend on agency staff, void rents, pre disposal costs and sub contractors. Overall the service is expected to break even at the year end.

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Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	136,544,300	0	136,544,300	41,178,400	39,608,000	1,570,400	699,100
Contribution to Integration Joint Board	48,184,500	0	48,184,500	11,515,800	11,218,800	297,000	(56,000)
Environment	31,148,600	0	31,148,600	9,129,100	7,118,900	2,010,200	(32,100)
Environment - Support	0	0	0	1,010,500	1,121,900	(111,400)	(1,100)
Chief Executives Office	28,300	21,000	49,300	38,300	20,600	17,700	(15,900)
Chief Executives Office - Support	0	0	0	987,900	951,100	36,800	(2,500)
Corp & Comm - Community Resources	13,213,500	0	13,213,500	1,678,100	1,566,300	111,900	443,400
Corp & Comm - Support	0	0	0	3,861,700	3,720,700	141,000	539,400
Other Expenditure & Income	1,769,800	(21,000)	1,748,800	428,000	481,500	(53,500)	56,000
Joint Boards	2,229,300	0	2,229,300	883,100	871,800	11,300	22,400
Contingency - Welfare	200,000	0	200,000	0	0	0	123,500
Health & Social Care Partnership	170,300	0	170,300	(192,700)	(201,700)	9,000	0
Housing Revenue Account	0	0	0	(2,514,600)	(2,055,000)	(459,600)	0
TOTAL	233,488,500	0	233,488,600	68,003,600	64,422,900	3,580,800	1,776,200

Summary of Budget movements

Devolved School Management - Budget Adjustments:	0
Operational adjustments at discretion of Integration Joint Board	0
The resource transfer between departments relates to the following ;	
The transfer of Support resource to Chief Executive's	21,000
The transfer of support resource from Other expenditure & Income	(21,000)
Total	<u><u>0</u></u>

Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	134,550,700	39,700	134,590,400	46,130,200	44,820,000	1,310,200	382,800
Property Costs	15,841,700	0	15,841,700	8,221,400	7,598,800	622,600	(85,500)
Transport Costs	5,469,300	0	5,469,300	1,930,800	2,177,200	(246,500)	(11,300)
Supplies & Services	53,834,200	(39,700)	53,794,500	18,703,700	16,445,100	2,258,600	437,100
Contributions	2,224,000	0	2,224,000	883,100	871,800	11,300	22,400
Third Party Payments	44,684,700	702,300	45,387,000	14,494,600	14,945,200	(450,700)	(1,375,600)
Transfer Payments	22,165,600	0	22,165,600	6,901,900	6,458,500	443,400	794,900
Support Services	14,250,400	0	14,250,400	48,400	4,400	44,000	(1,800)
Other Expenditure	1,769,800	(21,000)	1,748,800	428,000	500,700	(72,700)	36,800
Depcn And Impairment Losses	17,340,300	0	17,340,300	0	0	0	20,000
Financing Costs	0	0	0	0	0	0	0
TOTAL EXPENDITURE	312,130,700	681,300	312,812,000	97,742,100	93,821,700	3,920,200	219,800
Income	(78,642,200)	(681,300)	(79,323,500)	(29,738,200)	(29,398,700)	(339,500)	1,556,400
TOTAL	233,488,500	0	233,488,500	68,003,900	64,423,000	3,580,700	1,776,200

Summary of Budget movements

Devolved School Management - Budget Adjustments:	0
Operational adjustments at discretion of Integration Joint Board	0
The resource transfer between departments relates to the following ;	
The transfer of Support resource to Chief Executive's	21,000
The transfer of support resource from Other expenditure & Income	(21,000)
Total	<u>0</u>

Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	90,283,700	39,700	90,323,400	28,082,000	28,119,000	(37,000)	(335,200)
	Property Costs	10,920,300	0	10,920,300	6,076,900	5,640,600	436,300	198,700
	Transport Costs	1,787,200	0	1,787,200	492,200	755,900	(263,700)	2,100
	Supplies & Services	29,590,400	(39,700)	29,550,700	8,746,700	7,940,800	805,900	(98,400)
	Third Party Payments	7,249,700	0	7,249,700	3,434,800	3,338,400	96,400	193,100
	Transfer Payments	838,900	0	838,900	366,000	448,700	(82,700)	(384,300)
	Support Services	5,006,900	0	5,006,900	0	0	0	0
	Depcn And Impairment Losses	8,200,500	0	8,200,500	0	0	0	0
Total Expenditure		153,877,600		153,877,600	47,198,600	46,243,400	955,200	(424,000)
	Income	(17,333,300)	0	(17,333,300)	(6,020,200)	(6,635,400)	615,200	1,123,100
Education	TOTAL	136,544,300	0	136,544,300	41,178,400	39,608,000	1,570,400	699,100

Summary of Operational Adjustments.

Devolved School Management - Budget Adjustments:

There have been operational adjustments between Employee Costs, and Supplies & Services in this reporting period in accordance with approved DSM scheme.

0

Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,089,900	(152,600)	8,937,200	2,235,100	1,421,600	813,500	130,600
	Primary Education	43,498,500	71,200	43,569,800	13,086,200	12,899,300	186,900	58,400
	Secondary Education	56,323,100	62,800	56,386,000	18,841,800	18,694,200	147,600	184,900
	Schools Other	3,435,900	(1,200)	3,434,600	1,016,900	795,200	221,700	(47,300)
	Special Education	6,448,300	21,300	6,469,600	1,706,700	1,644,500	62,200	502,900
	Psychological Service	835,900	0	835,900	282,000	262,900	19,100	35,700
	Transport (excl Spec Educ)	928,100	0	928,100	218,200	505,300	(287,100)	(11,700)
	Bursaries / Emas.	0	0	0	0	(600)	600	0
	Provision for Clothing	209,700	0	209,700	122,300	125,200	(2,900)	0
	Administration & Support	8,095,900	(1,500)	8,094,400	1,159,800	1,049,500	110,300	(14,300)
	School Crossing Patrollers	0	0	0	(31,000)	(60,000)	29,000	0
	Catering	0	0	0	178,600	3,800	174,800	19,400
	Cleaning	0	0	0	(203,500)	(168,900)	(34,600)	(147,800)
	Culture & Leisure Services	7,679,000	0	7,679,000	2,565,300	2,436,000	129,300	(11,700)
Education	TOTAL	136,544,300	0	136,544,300	41,178,400	39,608,000	1,570,400	699,100

Summary of Operational Adjustments.

Devolved School Management - Budget Adjustments:
 There have been operational adjustments between
 Employee Costs, and Supplies & Services in this
 reporting period in accordance with approved DSM
 scheme.

0

Budgetary Control Statement
Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	48,184,500	0	48,184,500	11,515,800	11,218,800	297,000	(56,000)
Contribution to Integration Joint Board	TOTAL	48,184,500	0	48,184,500	11,515,800	11,218,800	297,000	(56,000)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	48,184,500	0	48,184,500	11,515,800	11,218,800	297,000	(56,000)
Contribution to Integration Joint Board	TOTAL	48,184,500	0	48,184,500	11,515,800	11,218,800	297,000	(56,000)

Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	13,991,700	0	13,991,700	4,599,600	4,210,100	389,500	(165,600)
	Property Costs	2,514,800	0	2,514,800	874,400	924,400	(50,000)	(253,500)
	Transport Costs	3,251,700	0	3,251,700	1,257,500	1,249,100	8,400	21,600
	Supplies & Services	17,713,700	0	17,713,700	6,321,100	4,912,000	1,409,000	119,200
	Third Party Payments	833,100	0	833,100	128,400	143,500	(15,100)	(73,500)
	Transfer Payments	807,800	0	807,800	263,700	294,800	(31,100)	(155,700)
	Support Services	2,706,500	0	2,706,500	48,400	0	48,400	0
	Depcn And Impairment Losses	3,686,500	0	3,686,500	0	0	0	0
Total Expenditure		45,505,800		45,505,800	13,493,100	11,733,900	1,759,100	(507,500)
	Income	(14,357,200)	0	(14,357,200)	(4,363,900)	(4,615,000)	251,100	475,400
Environment	TOTAL	31,148,600	0	31,148,600	9,129,200	7,118,900	2,010,200	(32,100)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp & Energy Man:	1,692,100	0	1,692,100	349,700	261,900	87,700	220,800
	Environment Accommodation	0	0	0	385,400	516,100	(130,700)	0
	Planning & Development	1,158,900	0	1,158,900	286,000	209,900	76,000	(100,300)
	Economic Development	1,185,800	0	1,185,800	295,400	313,500	(18,100)	(32,100)
	Roads - Council	12,389,300	0	12,389,300	3,706,200	3,853,800	(147,700)	(329,100)
	Roads Contracting Unit	0	0	0	(55,300)	(110,900)	55,600	(7,700)
	Parks	2,356,300	0	2,356,300	606,300	82,000	524,300	(169,200)
	Cleansing & Recycling	4,384,800	0	4,384,800	997,600	811,500	186,200	111,000
	Waste Management	3,926,800	0	3,926,800	1,412,200	977,400	434,800	236,100
	Protective Services	1,194,900	0	1,194,900	341,400	254,000	87,400	66,100
	Transport	0	0	0	(128,100)	(75,000)	(53,100)	0
	Neighbourhood Services Mgmt	239,300	0	239,300	72,600	71,000	1,700	25,200
	Env Strat/ Op Management	239,000	0	239,000	98,200	100,300	(2,100)	(18,100)
	Non Operational Properties	293,700	0	293,700	128,700	25,600	103,000	10,000
	Other Housing	2,087,700	0	2,087,700	633,100	(172,200)	805,300	(44,800)
Environment	TOTAL	31,148,600	0	31,148,600	9,129,400	7,118,900	2,010,300	(32,100)

Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,858,100	0	1,858,100	599,600	512,400	87,200	297,400
	Property Costs	992,900	0	992,900	565,000	510,800	54,100	8,400
	Transport Costs	14,700	0	14,700	5,700	5,900	(200)	0
	Supplies & Services	312,900	0	312,900	72,600	89,800	(17,300)	(23,900)
	Depcn And Impairment Losses	65,600	0	65,600	0	0	0	0
Total Expenditure		3,244,200		3,244,200	1,242,900	1,118,900	123,800	281,900
	Income	(1,107,800)	0	(1,107,800)	(232,400)	2,900	(235,300)	(283,000)
Environment - Support	TOTAL	2,136,400	0	2,136,400	1,010,500	1,121,800	(111,500)	(1,100)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	1,012,100	0	1,012,100	441,500	610,100	(168,500)	(9,500)
	Accommodation	1,124,300	0	1,124,300	568,900	511,800	57,100	8,400
Environment - Support	TOTAL	2,136,400	0	2,136,400	1,010,400	1,121,900	(111,400)	(1,100)

Budgetary Control Statement
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Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	131,400	0	131,400	7,200	6,700	400	
	Supplies & Services	242,500	0	242,500	81,600	88,300	(6,700)	(7,900)
	Support Services	84,000	0	84,000	0	0	0	
	Depcn And Impairment Losses	1,300	0	1,300	0	0	0	
Total Expenditure		459,200		459,200	88,800	95,000	(6,300)	(7,900)
	Income	(430,900)	21,000	(409,900)	(50,500)	(74,400)	23,900	(8,000)
Chief Executives Office	TOTAL	28,300	21,000	49,300	38,300	20,600	17,600	(15,900)

Summary of Operational Adjustments.

Transfer from Other Expenditure & Income
 Total

(21,000)
(21,000)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	(10,000)	21,000	11,000	75,000	74,700	300	(34,000)
	Licensing	43,000	0	43,000	(32,300)	(47,600)	15,300	16,600
	Licensing Board	(4,700)	0	(4,700)	(4,400)	(6,400)	2,000	1,500
Chief Executives Office	TOTAL	28,300	21,000	49,300	38,300	20,700	17,600	(15,900)

Summary of Operational Adjustments.

Transfer from Other Expenditure & Income
 Total

(21,000)
(21,000)

Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	2,959,100	0	2,959,100	946,700	942,900	3,800	(90,300)
	Supplies & Services	176,100	0	176,100	69,100	77,500	(8,400)	(51,400)
	Third Party Payments	71,000	0	71,000	0	0	0	
Total Expenditure		3,206,200		3,206,200	1,015,800	1,020,400	(4,600)	(141,700)
	Income	(175,200)	0	(175,200)	(27,800)	(69,300)	41,400	139,200
Chief Executives Office - Support	TOTAL	3,031,000	0	3,031,000	988,000	951,100	36,800	(2,500)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	275,700	0	275,700	87,900	84,000	3,900	(5,700)
	Accountancy & Directorate	1,514,400	0	1,514,400	528,000	513,400	14,700	13,200
	Legal Services	575,500	0	575,500	183,000	177,300	5,800	(1,000)
	Purchasing & Procurement	413,400	0	413,400	108,800	99,200	9,600	(7,400)
	Internal Audit	252,000	0	252,000	80,100	77,300	2,900	(1,600)
Chief Executives Office - Support	TOTAL	3,031,000	0	3,031,000	987,800	951,200	36,900	(2,500)

Budgetary Control Statement
Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,880,400	0	4,880,400	1,563,700	1,512,500	51,300	(286,100)
	Property Costs	82,600	0	82,600	34,100	41,400	(7,300)	13,100
	Transport Costs	64,000	0	64,000	24,600	22,500	2,100	6,500
	Supplies & Services	1,507,700	0	1,507,700	394,300	417,200	(23,000)	83,100
	Third Party Payments	156,400	0	156,400	11,800	56,200	(44,400)	(118,600)
	Transfer Payments	20,188,300	0	20,188,300	6,251,100	5,691,100	560,000	1,344,900
	Support Services	3,339,300	0	3,339,300	0	1,800	(1,800)	(1,800)
	Depcn And Impairment Losses	66,600	0	66,600	0	0	0	
Total Expenditure		30,285,300		30,285,300	8,279,600	7,742,700	536,900	1,041,100
	Income	(17,071,800)	0	(17,071,800)	(6,601,500)	(6,176,500)	(425,000)	(597,700)
Corp & Comm - Community Resources	TOTAL	13,213,500	0	13,213,500	1,678,100	1,566,200	111,900	443,400

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	1,029,300	0	1,029,300	321,600	303,500	18,100	24,400
	Community Planning	496,100	0	496,100	95,300	117,400	(22,100)	(91,800)
	Community Safety	1,554,900	0	1,554,900	430,200	404,400	25,800	56,600
	Equal Opportunities	149,800	0	149,800	40,600	39,000	1,600	(23,300)
	Registrars	274,700	0	274,700	23,200	(700)	23,900	16,200
	Grants	179,300	0	179,300	16,900	142,400	(125,500)	0
	Auchenback Resource Centre	30,700	0	30,700	11,800	15,100	(3,300)	0
	Community Resources Managemen	161,000	0	161,000	44,800	89,300	(44,500)	54,800
	Members Expenses	489,300	0	489,300	195,200	190,400	4,800	8,100
	MART	942,900	0	942,900	226,500	219,100	7,400	4,300
	Directorate	80,300	0	80,300	87,500	86,000	1,500	(700)
	Business Support Team	318,200	0	318,200	88,800	81,500	7,300	24,700
	Housing Benefits	614,500	0	614,500	(352,600)	(496,800)	144,200	115,900
	Revenues - Benefits	836,100	0	836,100	227,800	128,200	99,600	91,800
	Council Tax/Ndr	4,381,400	0	4,381,400	154,500	151,200	3,300	170,800
	Cost Of Elections	116,500	0	116,500	4,100	14,900	(10,800)	(5,800)
	Corporate & Democratic Core	1,558,500	0	1,558,500	62,000	64,600	(2,600)	(2,600)
	Core Corporate	0	0	0	0	16,800	(16,800)	
Corp & Comm - Community Resources	TOTAL	13,213,500	0	13,213,500	1,678,200	1,566,300	111,900	443,400

Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	7,296,600	(28,600)	7,268,000	2,321,200	2,129,000	192,200	135,100
	Property Costs	3,500	0	3,500	0	2,200	(2,200)	(10,200)
	Transport Costs	25,500	0	25,500	9,800	5,900	3,900	6,600
	Supplies & Services	3,415,600	0	3,415,600	1,749,200	1,789,300	(40,100)	263,900
	Third Party Payments	19,400	0	19,400	17,800	15,000	2,800	
	Depcn And Impairment Losses	1,019,200	0	1,019,200	0	0	0	
Total Expenditure		11,779,800	(28,600)	11,751,200	4,098,000	3,941,400	156,600	395,400
	Income	(1,539,100)	28,600	(1,510,500)	(236,300)	(220,600)	(15,700)	144,000
Corp & Comm - Support	TOTAL	10,240,700	0	10,240,700	3,861,700	3,720,800	140,900	539,400

Summary of Operational Adjustments.

Reduction in funded post

Reduction in funded post resource.

Total

(28,600)
28,600
<u>0</u>

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	719,200	0	719,200	219,800	184,000	35,800	58,300
	Information Technology	5,392,100	0	5,392,100	2,130,600	2,128,300	2,300	370,600
	Policy	481,000	0	481,000	157,000	170,800	(13,800)	8,500
	Communications	441,100	0	441,100	171,700	135,100	36,500	34,400
	Printing	179,100	0	179,100	63,500	53,900	9,600	8,000
	Human Resources & Payroll	1,627,600	0	1,627,600	642,800	598,800	44,000	55,200
	Democratic Services	390,800	0	390,800	125,800	127,000	(1,200)	(30,500)
	Customer Services	1,009,800	0	1,009,800	350,600	322,900	27,700	34,900
Corp & Comm - Support	TOTAL	10,240,700	0	10,240,700	3,861,800	3,720,800	140,900	539,400

Budgetary Control Statement
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Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,769,800	(21,000)	1,748,800	428,000	500,700	(72,700)	36,800
Total Expenditure		1,769,800	(21,000)	1,748,800	428,000	500,700	(72,700)	36,800
	Income	0	0	0	0	(19,200)	19,200	19,200
Other Expenditure & Income	TOTAL	1,769,800	(21,000)	1,748,800	428,000	481,500	(53,500)	56,000

Summary of Operational Adjustments.
 Transfer to Chief Executives Non Support
 Total

(21,000)
(21,000)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,769,800	(21,000)	1,748,800	428,000	500,700	(72,700)	36,800
	Income					(19,200)	19,200	19,200
Other Expenditure & Income	TOTAL	1,769,800	(21,000)	1,748,800	428,000	481,500	(53,500)	56,000

Summary of Operational Adjustments.
 Transfer to Chief Executives Non Support
 Total

(21,000)
(21,000)

Budgetary Control Statement
Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,224,000	0	2,224,000	883,100	871,800	11,300	22,400
	Support Services	5,300	0	5,300	0	0	0	0
Total Expenditure		2,229,300		2,229,300	883,100	871,800	11,300	22,400
Joint Boards	TOTAL	2,229,300	0	2,229,300	883,100	871,800	11,300	22,400

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000	0	1,766,000	883,100	871,800	11,300	22,300
	Renfrewshire Valuation J/Brd	458,000	0	458,000	0	0	0	100
	Support Services	5,300	0	5,300	0	0	0	0
Joint Boards	TOTAL	2,229,300	0	2,229,300	883,100	871,800	11,300	22,400

Budgetary Control Statement
Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	123,500
Total Expenditure		200,000		200,000				123,500
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	123,500

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	123,500
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	123,500

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	21,099,300	0	21,099,300	6,670,400	6,141,300	529,100	720,000
	Property Costs	1,059,300	0	1,059,300	327,300	317,300	10,000	16,000
	Transport Costs	221,000	0	221,000	85,000	90,600	(5,600)	(51,000)
	Supplies & Services	2,260,100	0	2,260,100	543,600	339,700	203,900	44,000
	Third Party Payments	36,445,600	702,300	37,147,900	10,901,800	11,392,100	(490,300)	(1,320,600)
	Support Services	2,196,100	0	2,196,100	0	2,600	(2,600)	-
	Depcn And Impairment Losses	748,300	0	748,300	0	0	0	-
	Financing Costs	0	0	0	0	0	0	-
Total Expenditure		64,029,600	702,300	64,731,900	18,528,200	18,283,600	244,500	(591,600)
	Income	(10,034,800)	(702,300)	(10,737,100)	(5,020,300)	(4,958,100)	(62,100)	4,000
	Core funding from Integration Joint Board	53,824,500	0	53,824,500	13,700,600	13,527,200	173,400	587,600
Health & Social Care Partnership	TOTAL	170,300	0	170,300	(192,700)	(201,700)	9,000	0

Summary of Operational Adjustments.

The operational movements relate to service adjustments that are at the discretion of the Integration Joint Board, in line with agreed guidelines.

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	906,400	(388,000)	518,400	276,800	77,100	199,700	(335,600)
	Children & Families	8,614,700	0	8,614,700	2,088,700	1,927,900	160,800	35,000
	Older People	23,005,800	388,000	23,393,800	6,752,100	6,754,400	(2,300)	(461,000)
	Physical Disability	4,640,600	0	4,640,600	1,791,700	1,351,500	440,200	76,000
	Learning Disability	9,274,400	0	9,274,400	1,501,100	2,213,000	(712,000)	152,000
	Mental Health	1,515,000	0	1,515,000	191,000	219,000	(28,100)	23,000
	Addictions	271,200	0	271,200	45,300	31,800	13,400	(44,000)
	Criminal Justice	35,100	0	35,100	(40,700)	(47,300)	6,500	3,000
	Support Service & Management	5,731,700	0	5,731,700	901,900	797,900	104,000	(36,000)
		53,994,800	0	53,994,800	13,507,900	13,325,500	182,400	(587,600)
Core Funding from	Integration Joint Board	53,824,500	0	53,824,500	13,700,600	13,527,200	173,400	587,600
Health & Social Care Partnership	TOTAL	170,300	0	170,300	(192,700)	(201,700)	9,000	0

Summary of Operational Adjustments.

The operational movements relate to service adjustments that are at the discretion of the Integration Joint Board, in line with agreed guidelines.

Budgetary Control Statement
 Period 05 / 2019 17 Aug 2018

Period End: 17 August 2018

Period 05 / 2019

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,164,200	0	4,164,200	1,339,700	1,246,100	93,600	107,500
	Property Costs	1,264,700	0	1,264,700	343,700	162,100	181,600	(58,000)
	Transport Costs	145,400	0	145,400	55,900	47,300	8,700	2,900
	Supplies & Services	2,319,800	0	2,319,800	725,700	790,500	(64,800)	(15,000)
	Transfer Payments	330,600	0	330,600	21,000	23,800	(2,800)	(10,000)
	Support Services	912,300	0	912,300	0	0	0	
	Depcn And Impairment Losses	4,637,200	0	4,637,200	0	0	0	20,000
Total Expenditure		13,774,200		13,774,200	2,486,000	2,269,800	216,300	47,400
	Income	(13,774,200)	0	(13,774,200)	(5,000,700)	(4,324,700)	(675,900)	(47,400)
Housing Revenue Account	TOTAL	0	0	0	(2,514,700)	(2,054,900)	(459,600)	0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,635,300	0	2,635,300	745,700	1,300,700	(555,000)	132,900
	Hra - Client	(2,635,300)	0	(2,635,300)	(3,260,300)	(3,355,700)	95,400	(132,900)
Housing Revenue Account	TOTAL	0	0	0	(2,514,600)	(2,055,000)	(459,600)	0

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