

EAST RENFREWSHIRE COUNCILCABINET26 October 2017Report 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 5 and is based on the financial position as at 18 August 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 5 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 31 August 2017 report to Council	232,017
Additional Grant Funding	285
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 18 August the estimated year end position shows a net favourable variance on net expenditure of £2,417k based on current information. For General Fund services the projected underspend is £2,411k. As agreed by Council on 9<sup>th</sup> February 2017 there is no budgeted transfer to reserves.

Notable variances are as follows:-

### i) Education

The current year end forecast indicates an underspend of £569k, 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 new school costs that were originally budgeted to be capital expenditure. The main movement from the last reported Period 3 outturn is due to additional Wraparound income.

### ii) Corporate & Community – Community Resources

The projected underspend of £486k is primarily due to payroll savings arising from delays in filling vacant posts coupled with reduced expenditure within Council Tax Reduction and supplies & services. The indicated underspend levels are mainly within services that have recently transferred from Other Expenditure & Income and Other Housing within Environment. The movement from the last reported Period 3 outturn is mainly due to lower projected underspends on payroll and supplies within the Community Planning and Community Safety Services.

### iii) Corporate & Community - Support

The anticipated underspend of £141k is mainly due to payroll savings. 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

The underspend of £827k mainly reflects the contingent nature of the Council's change programme and the sufficiency to meet operational events and demands that may arise during the year but have not as yet materialised or been confirmed.

### v) Health & Social Care Partnership ( HSCP)

The ongoing review of current care package commitments and the early achievement of agreed 2017-18 savings across all services indicates a projected underspend of £196k by the year end. The 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 £'000	
	P3	P5
Education	430	569
Contribution (to)/ from IJB	0	0
Environment (Incl. O/Housing)	10	10
Environment - Support	9	(17)
Corporate & Community – Comm. Res	639	486
Corporate & Community - Support	254	141
Chief Executive's Office	34	35
Chief Executive's Office - Support	14	22
Other Expenditure & Income	876	827
Joint Boards	27	27
Corporate Contingency	311	311
Housing Revenue Account	(13)	6
<b>Total £ Variance</b>	<b>2,591</b>	<b>2,417</b>
Total Budgeted Expenditure	232,017	232,302
<b>% Variance</b>	<b>1.1%</b>	<b>1.0%</b>

**CONCLUSIONS**

7. The Council's projected revenue out-turn position is reported as an operational underspend of £2,417k. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

**RECOMMENDATIONS**

- 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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Report date		4th October 2017

**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 5  
As at 18<sup>th</sup> August 2017**

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**9**  
**CONTENTS**

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

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**PROBABLE OUTTURN FORECAST AS AT 18<sup>th</sup> AUGUST 2017 - £568,700 UNDERSPEND**
**Pre Five Education (£276,600 underspend)**

An over-recovery of income in relation to Wraparound charges is forecast due to increased capacity/ demand (£286k). Contract catering costs are currently forecast to be underspent (£34k) 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 1<sup>st</sup> April 2017.

**Primary Education (£80,700 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 (£59k). Contract catering costs are currently forecast to be overspent (£63k) based on the trend to date and an overspend is projected in relation to teaching resources 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 (£44k).

**Secondary Education (£245,100 underspend)**

An underspend is projected in relation to NDR (£43k) following the property revaluation and in relation to utilities (£106k) due to lower than budgeted tariffs. Contract catering costs are currently forecast to be underspent within Secondary (£126k) based on the trend to date. An overspend is projected in relation to PFI/PPP contract costs due to a higher rate of inflation than that budgeted for (£55k) 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 (£50k).

**Special Education (£111,100 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.

**Schools – Other (£86,300 overspend)**

An overspend is projected as a result of redundancy costs and the cost of staff on redeployment within the department (£105k). 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 (£36k).

**Cleaning (£129,900 overspend)**

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

**Culture & Sport (£31,300 underspend)**

An underspend is projected in relation to utility costs due to lower than budgeted tariffs (£34k).

**Other Services (£40,100 underspend)**

A number of variances across the department contribute to this variance. These include an underspend in relation to payments to Strathclyde Passenger Transport (SPT) based on the latest information available (£51k).

**Summary:** Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The current forecast based on the information at this stage in the school year indicates an underspend of £568,700 which represents 0.4% of the Education department budget. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported. Overall the main variances at Period 5 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 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 (£222k), expenditure on contract catering (school meals and school milk) (£121k), payments to SPT (£51k), payments to other agencies in Special Education (£118k), and by over-recoveries of income in relation to wraparound (£286k) and the sale of school meals (£98k). The main movement from the projection previously reported at Period 3 is in relation to Wraparound income (£117k).

## HEALTH &amp; SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 18<sup>th</sup> AUGUST 2017 – NIL VARIANCE

**Children & Families (£9,000 underspend)** The projected underspend of £9,000 reflects lower than estimated third party payments (£228k) being offset by a shortfall in income for sure start & schools outreach (£161k) and higher staff costs due to an under recovery of staff turnover (£58k). The current projection includes a full provision to 31 March 2018 for a future increase in residential placements for children and will be updated once placements are confirmed; in the meantime a prudent cost projection is included.

**Older Peoples Service (£460,000 underspend)** The projected underspend of £460,000 reflects the current cost of care packages (£450k) being offset by an under recovery of income in regards Bonnyton (£79k) and projected higher transport costs (£69k). 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 (£114,000 overspend)** The projected overspend of £114,000 primarily reflects the non achievement of staff turnover (£35k) and the committed cost of care packages (£107k) reflecting a full year provision of high cost care packages.

**Learning Disability (£190,000 overspend)** The projected overspend of £190,000 principally reflects the current cost of care package commitments (£204k), being partially offset by a net projected underspend at Barrhead and Thornliebank day care centres (£12k).

**Mental Health (£73,000 underspend)** The projected underspend of £73,000 primarily reflects current staff turnover savings from vacancies (£65k).

**Addictions & Substance Misuse (£35,000 underspend)** The projected underspend of £35,000 reflects staff vacancies and care package costs

**Support Service & Management (£89,000 overspend)** The projected overspend of £89,000 reflects additional costs relating to service transformation and finance support. These costs will be funded from reserves dependant on the bottom line position at year end.

**Other Services (£12,000 underspend)** A number of other variances across the department contribute to this favourable variance, including a lower than estimated property costs.

**Summary:**

The projected underspend of £196,000 reflects projected full year costs and includes full provision for anticipated future commitments to 31 March 2018. The projection reflects that commitments are reviewed each period throughout the financial year. The projected underspend of £196,000 will be taken forward as a reserve within the Integration Joint Board as at 31 March 2018 subject to the final year end position. The budget includes savings of £4.033m of which £1.393m relates to the Fit for the Future Programme, to be funded in part from the IJB Budget Saving Reserve, subject to achieving a part year effect, as previously approved by the IJB. The movement from the last reported Period 3 outturn is mainly due to the current committed costs of care packages across all the services.

**Directorate ( £306,900 Overspend )**

In order to support the Department's ambitious programme of change and achieve current and future financial savings, early one off consultant costs, ICT digital platform and other one off planned costs are being incurred (£327k). These one off 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 (£40k). These overspends are partially offset by an underspend in payroll within Energy Management due to managed vacancies (£50k).

**Planning and Building Control ( £59,800 Overspend )**

Scenario Planning Savings for 2017/18 are projected not to be fully achieved due to the timing of service redesigns (£140k). There are also additional staffing costs in Development Management based on income levels, however these are offset by managed vacancies within Building Control. Management have identified an opportunity to increase planning fee income projections which are showing favourable trends (£100k).

**Economic Development ( £57,000 Underspend )**

Scenario planning savings for 2017/18 are projected not to be fully achieved due to the timing of service redesigns (£69k). These are offset within payroll costs by unfilled vacancies (£44k). There are also planned underspends in Economic Initiatives to alleviate budget pressures elsewhere in Environment (£80k).

**Roads/RCU ( £9,400 Overspend )**

It is early to identify trends within the Roads department, it is expected that income recovery of fees and charges will slightly exceed budgeted levels (£24k), however other smaller projected overspends including grounds maintenance costs in expenditure would indicate a slight overspend position within Roads at present. Trends for Winter Maintenance costs should emerge later in the year.

**Parks ( £32,600 Underspend )**

Current projections for payroll costs within Parks indicate a slight overspend (£10k). Transport costs are also projected to overspend at the year end (£37k) and early projections for Cemetery income indicate there may be some pressure here (£20k). However early indications of Grounds Maintenance cost recovery from other departments indicate that there will be an over-recovery here offsetting this and other slight overspends elsewhere (£39k). It is also likely that rental income within Parks will over recover due to full occupancy (£39k) and this alongside other small underspends leads to an overall underspend being shown.

**Cleansing ( £82,600 Underspend )**

Payroll costs within Cleansing are projected to underspend (£70k), however it is likely that Agency costs within Cleansing will be overspent (£140k) to cover vacancies and staff sickness. 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 (£51k) offset this overspend. Close management of the street cleansing contract also contributes to the overall underspend (£20k) alongside other smaller underspends.

**Waste Management ( £121,500 Underspend )**

The 3 weekly collection system has been in place since October 2016 and trends continue to indicate tonnages will be more favourable than estimated (£65k). However the trend in tonnage rates at the civic amenity site would indicate an overspend here (£111k). However, there is also an increase in income from sales of recyclables due to a more favourable contract being negotiated. (£62k). Underspends in Payroll (£58k) and pre-planned equipment underspends (£30k) alongside other smaller underspends also contribute to the overall underspend.

**Protective Services ( £28,100 Underspend )**

An underspend in Scientific Services costs (£22k) 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 ( £55,200 Underspend )**

There is an underspend in Payroll costs and Management have identified early underspend opportunities in the Homeless Services to offset spending pressures elsewhere within Environment.

**Summary:**

Summary: Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Figures are representative of real pressures in the Environment budget regarding early costs incurred facilitating the departments change programme (£327k) and timing delays in releasing previously agreed savings through the first two service redesigns (£212k). Management have taken early action to identify underspends and potential income over recoveries to mitigate these pressures. Planning fee income remains buoyant (£100k) and the new three weekly collection system in Waste continues to show trends that would allow an underspend to be shown (£127k) although trends are not quite as positive as those reported at period 3 and alongside this waste at Civic Amenity sites is starting to see increasing trends. Management have also identified pre-planned underspends in Economic Development (£80k) and in Scientific Services costs in Prevention Services (£22k). 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 to offset the above cost pressures. This has all resulted in a small underspend position of £9,600 being shown at period 5. Management will take the necessary steps to ensure a break even position at the year end.

**PROBABLE OUTTURN FORECAST AS AT DATE 18<sup>th</sup> AUGUST 2017 - £16,500 OVERSPEND**

**PROPERTY & TECHNICAL SERVICES**

**Property and Technical Services ( £35,900 Overspend )**

Vacancies within Health and Safety are causing an underspend (£50k). There are also vacancies within Technical Services (£107k) that are related directly to income that can be generated from Capital works. These are being offset by an overspend in Agency costs (£50k) at period 5. 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 (£99k) Alongside this, early one off consultancy costs incurred to support the Departments ambitious programme of change are also projecting an overspend (£20k)

**Central Accommodation ( £19,400 Underspend )**

Utility costs are projected to slightly underspend (£20k)

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Property and Technical is carrying some 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 early indications of income generation indicate an under-recovery. Therefore a slight overspend of £16,500 is reported at period 5 to reflect this budgetary pressure.

**Community Learning & Development, Community Planning & Community Safety (£8,800 Overspend)**

This overspend is mainly within the Community Learning and Development service and is due to a combination of unbudgeted temporary posts and additional expenditure on community based activities.

**Council Officers, Scottish Welfare Team & Business Support (£55,100 underspend)**

This underspend primarily relates to vacancies within these teams.

**MART & Registrars (£61,000 Underspend)**

The MART team is expected to be underspent by £36,700 largely due to staffing related underspends and the Registrars service is expected to be underspent by £24,300 due to a combination of staffing underspends and a projected over-recovery of income.

**Directorate, Community Resources Management & Equalities (£29,600 Underspend)**

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

**Members Expenses & Elections (£6,000 Underspend)**

Elections related expenditure is expected to be underspent at year end based on historical spending pattern.

**Housing Benefits & Revenues Benefits (£99,800 underspend)**

The Housing Benefits budget which has been recently transferred from Environment is expected to be underspent by £44,400. The Benefits service within Revenues is expected to be underspent by £55,300 due to lower spending on staffing, printing, other admin and archiving.

**Council Tax/ Non Domestic Rates (£243,800 underspend)**

The Council Tax Reduction budget is expected to be underspent by £207,200 due to lower benefit applications approved than budgeted. Supplies budgets are underspent by £38,400 due to lower expenditure on archiving, legal expenses and printing as a result of new, more cost effective contracts and digital solutions reducing the need for archiving.

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £486,500 on Community Resources is due to a combination of reduced expenditure on payroll budgets arising from vacancies, staff turnover and delays in filling posts, reduced expenditure across various supplies budgets and an expected underspend on Council Tax reduction due to lower benefit applications than budgeted. Approximately £403,000 of these underspends are in areas that were recently transferred to Community Resources as part of a budget resource transfer from Miscellaneous and Other Housing from Environment. The movement from the last reported Period 3 outturn is mainly due to lower underspends on payroll and supplies within Community Planning and Community Safety Services.

## CORPORATE &amp; COMMUNITY - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 18<sup>th</sup> AUGUST 2017 - £140,600 Underspend**Revenues General, Policy & Improvement & Mailroom (£6,700 Underspend)**

There are underspends on staffing, supplies and transport budgets within Revenues, Policy and the Mailroom of £50,400 set against an anticipated overspend of £43,700 in Creditors due to additional staffing requirements as a result of process re-design within the service to improve performance.

**ICT (£10,000 Underspend)**

There are payroll underspends of £89,000 within the ICT service as a result of several part year vacancies, however, £79,000 of this is being utilised to fund the additional purchase of licences and software thereby reducing the overall projected underspend to £10,000 by the year end.

**Customer First, Communications & Printing (£90,200 Underspend)**

There are substantial staff related underspends of £121,700 across all of these services due to vacancies. However, this is partially offset by anticipated expenditure on equipment, publicity campaigns and upgrading of the Customer First service centre.

**Human Resources & Payroll (£40,100 Underspend)**

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

**Democratic Services (£6,400 Overspend)**

The projected overspend in this service is largely due to additional hours worked during the two recent elections.

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £140,600 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 reported Period 3 outturn is largely due to lower underspends across payroll and supplies within HR, Customer First and Communications.

## CHIEF EXECUTIVE'S OFFICE

PROBABLE OUTTURN FORECAST AS AT 18<sup>th</sup> AUGUST 2017 - £34,500 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 (£10,500 Underspend)**

Taxi Licence income is higher than budgeted (£10k) due to increased uptake of taxi licences for popular one, two or three year licences. There are also projected underspends in Other Miscellaneous Staff Costs (£1k), Other Admin Costs (£1k) and Miscellaneous Supplies & Services (£2k) based upon last year's outturn and current levels of expenditure to date. These underspends are mostly offset by the additional costs of Taxi Licence plates (£4k).

**Licensing Board (£1,100 Underspend)**

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

**Summary:**

Period 5 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 5 of £34,500 are lower than estimated Audit Fees and additional Loans Fund Interest in Accountancy and additional Taxi Licence Income in Civic Licensing.

**PROBABLE OUTTURN FORECAST AS AT 18<sup>th</sup> AUGUST 2017 - £22,200 UNDERSPEND**

**Accountancy (£12,200 Overspend)**

There is a projected overspend on Payroll Costs (£32k) as a result of a lower level of staff turnover than what was allowed for in the budget and also a provision for maternity cover. This adverse variance was mostly offset by projected underspends on Security Charges (£8k) and Archiving Costs (£4k) as a result of changes to contracts. There are also projected underspends on Printing and Stationery (£5k) and Telephones (£3k) based upon last year's outturn and current levels of expenditure to date.

**Chief Executive's Office (£18,500 Underspend)**

The £18k projected underspend is due to a staff vacancy within the Chief Executive's Office. There is a planned overspend in Training costs (£31k) which is offset by income from the Scottish Funding Council (£31k).

**Internal Audit (£3,300 Underspend)**

The favourable projected variance is due to lower expenditure in Other Miscellaneous Staff Costs (£4k) and in Purchase of Equipment (£2k) based upon last year's outturn and current levels of expenditure to date. This is partly offset by an overspend in Employee Costs (£3k) due to a lower level of staff turnover.

**Legal (£12,000 Underspend)**

Legal Services have additional projected income (£17k) due to the recharge to capital of costs incurred in relation to Council House sales. There are also projected underspends in Travel and Subsistence (£6k), Purchase of Equipment (£2k), Printing Charges (£2k) and Publications & Subscriptions (£6k) based upon last year's outturn and current levels of expenditure to date. This however is partly offset by additional expenditure on Employee Costs (£8k) due to a lower level of staff turnover, the purchase of legal case management software (£5k) and Recording and Registration Dues (£8k).

**Procurement (£600 Underspend)**

Procurement has additional projected income (£11k) due to the recharge of some costs to City Deal. There are also projected underspends in Purchase of Equipment (£1k) and Telephones (£1k) based upon last year's outturn and current levels of expenditure to date. These favourable variances however are mostly offset by an overspend in staff costs (£9k) incurred on the City Deal and a lower level of staff turnover than what was allowed for in the budget in addition to an overspend on Other Admin Costs (£4k).

**Summary:**

Period 5 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 5 of £22,200 are a staff vacancy in the Chief Executive's Office, contract underspends in Accountancy and additional income in Legal Services for recharges to the capital programme.



**19**  
**EXPENDITURE & INCOME**

**PROBABLE OUTTURN FORECAST AS AT 18<sup>th</sup> AUGUST 2017 - £827,200 UNDERSPEND**

**Restructuring Costs ( £ 363,700 Underspend )**

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

**Unallocated Overheads ( £ 312,000 Underspend )**

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

**Other Services ( £151,500 Underspend )**

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

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Lower than expected commitment costs arising within the Council's service redesigns, pension costs and contingent events / operations have all contributed to this forecast underspend.

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 18<sup>th</sup> AUGUST 2017 - £6,500 UNDERSPEND**

### **Housing Maintenance Team ( £3,000 Overspend )**

Increase in Agency costs to cover vacancies and workload commitments (£40k) and Operating Costs (10k). This is partially offset by a projected over-recovery of income mainly related to Election work (£25k) and favourable projections of vehicle costs (£20k).

### **Housing Revenue Account (HRA) ( £9,500 Underspend )**

Overspend in payroll related to Agency staff (£67k) covering vacancies (£58k). There is a potential impact from the Environment Department Change Programme to the payroll costs within the HRA which would cause an overspend (£54k). 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 a slight 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 a slight underspend to be reported at period 5 of £6,500

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	134,183,100	0	134,183,100	39,908,300	38,550,400	1,357,900	568,700
Health & Social Care Partnership	462,000	0	462,000	(21,300)	(163,900)	142,600	0
Contribution to Integrated Joint Board	45,482,100	0	45,482,100	14,101,300	14,067,800	33,500	0
Environment	30,338,300	2,117,800	32,456,100	9,600,200	7,858,000	1,742,200	9,600
Environment - Support	80,000	0	80,000	858,800	985,600	(126,800)	(16,500)
Chief Executives Office	83,100	10,000	93,100	20,700	(12,100)	32,700	34,500
Chief Executives Office - Support	0	0	0	982,800	965,600	17,200	22,200
Corp & Comm - Community Resources	13,053,300	275,000	13,328,300	1,083,200	1,001,700	81,500	486,500
Corp & Comm - Support	0	0	0	2,277,200	3,032,600	(755,400)	140,600
Other Exp & Income	5,725,900	(2,117,800)	3,608,100	824,800	617,700	207,100	827,200
Joint Boards	2,249,000	0	2,249,000	896,500	888,800	7,700	26,800
Contingency	360,000	0	360,000	0	0	0	311,000
Housing Revenue Account	0	0	0	(2,154,800)	(2,254,700)	99,900	6,500
<b>TOTAL</b>	<b>232,016,800</b>	<b>285,000</b>	<b>232,301,800</b>	<b>68,377,700</b>	<b>65,537,500</b>	<b>2,840,100</b>	<b>2,417,100</b>

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	127,827,500	1,111,100	128,938,600	43,993,000	42,858,600	1,134,400	12,200
Other Expenditure	7,697,700	(4,072,600)	3,625,100	831,300	630,400	201,000	821,700
Property Costs	15,047,600	903,200	15,950,800	7,807,900	6,765,700	1,042,200	100,000
Transport Costs	5,177,300	(10,400)	5,166,900	2,055,100	1,890,000	165,200	(74,600)
Supplies & Services	53,598,400	462,400	54,060,800	16,519,000	14,958,900	1,560,100	(1,152,400)
Contributions	2,249,000	0	2,249,000	896,500	888,800	7,700	26,800
Third Party Payments	42,843,700	352,000	43,195,700	13,290,700	12,501,500	789,200	52,000
Transfer Payments	21,295,000	880,500	22,175,500	6,317,500	6,346,700	(29,200)	(48,600)
Support Services	12,093,500	774,700	12,868,200	0	5,900	(5,900)	6,400
Depcn And Impairment Losses	18,841,100	33,700	18,874,800	0	0	0	154,700
<b>TOTAL EXPENDITURE</b>	<b>306,670,800</b>	<b>434,600</b>	<b>307,105,400</b>	<b>91,711,000</b>	<b>86,846,500</b>	<b>4,864,700</b>	<b>(101,800)</b>
Income	(74,654,000)	(149,600)	(74,803,600)	(23,333,600)	(21,309,000)	(2,024,600)	2,518,900
<b>TOTAL</b>	<b>232,016,800</b>	<b>285,000</b>	<b>232,301,800</b>	<b>68,377,400</b>	<b>65,537,500</b>	<b>2,840,100</b>	<b>2,417,100</b>

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	86,036,600	(262,400)	85,774,200	26,609,800	26,450,300	159,500	(267,500)
	Property Costs	10,640,700	8,000	10,648,700	5,464,300	4,969,000	495,200	176,300
	Transport Costs	1,768,800	0	1,768,800	743,400	536,300	207,000	56,700
	Supplies & Services	28,393,400	107,100	28,500,500	7,040,000	6,917,200	122,800	(31,300)
	Third Party Payments	6,850,700	0	6,850,700	3,177,100	2,972,300	204,700	62,500
	Transfer Payments	809,900	0	809,900	339,600	462,200	(122,600)	(430,000)
	Support Services	4,516,900	121,200	4,638,100	0	0	0	0
	Depcn And Impairment Losses	9,423,100	0	9,423,100	0	0	0	0
<b>Total Expenditure</b>		<b>148,440,100</b>	<b>(26,100)</b>	<b>148,414,000</b>	<b>43,374,200</b>	<b>42,307,300</b>	<b>1,066,600</b>	<b>(433,300)</b>
	Income	(14,257,000)	26,100	(14,230,900)	(3,465,800)	(3,757,100)	291,200	1,002,000
Education	<b>TOTAL</b>	<b>134,183,100</b>	<b>0</b>	<b>134,183,100</b>	<b>39,908,400</b>	<b>38,550,200</b>	<b>1,357,800</b>	<b>568,700</b>

Department	Objective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	8,802,300	(17,600)	8,784,700	2,300,900	1,842,100	458,800	276,600
	Primary Education	41,570,100	17,300	41,587,400	12,949,500	12,834,300	115,200	80,700
	Secondary Education	56,189,000	(125,100)	56,063,900	17,773,100	17,651,100	122,100	245,100
	Schools Other	3,486,600	(16,600)	3,470,000	1,145,100	844,500	300,600	(86,300)
	Special Education	6,284,900	17,400	6,302,300	1,717,800	1,652,800	65,100	111,100
	Psychological Service	850,600	0	850,600	275,700	274,400	1,400	1,300
	Transport (excl Spec Educ)	962,100	0	962,100	457,700	291,700	166,000	41,000
	Bursaries / Emas	0	0	0	0	78,000	(78,000)	0
	Provision for Clothing	180,700	0	180,700	96,900	96,500	400	0
	Administration & Support	8,817,000	124,600	8,941,600	1,026,600	1,054,000	(27,300)	(95,300)
	School Crossing Patrollers	0	0	0	(26,000)	(47,200)	21,300	59,700
	Catering	0	0	0	77,100	118,700	(41,600)	33,400
	Cleaning	0	0	0	(191,200)	(147,900)	(43,300)	(129,900)
	Culture & Leisure Services	7,039,800	0	7,039,800	2,305,000	2,007,700	297,300	31,300
Education	TOTAL	134,183,100	0	134,183,100	39,908,200	38,550,700	1,358,000	568,700

Budgetary Control Statement  
 Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integrated Joint Bo	Third Party Payments	45,482,100	0	45,482,100	14,101,300	14,067,800	33,500	196,000
Contribution to Integrated Joint Bo	TOTAL	45,482,100	0	45,482,100	14,101,300	14,067,800	33,500	196,000

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integrated Joint Bo	Core Funding	45,482,100	0	45,482,100	14,101,300	14,067,800	33,500	196,000
Contribution to Integrated Joint Bo	TOTAL	45,482,100	0	45,482,100	14,101,300	14,067,800	33,500	196,000

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	20,508,300	240,600	20,748,900	6,556,700	6,035,000	521,700	132,000
	Property Costs	1,149,600	0	1,149,600	452,000	232,900	219,100	45,000
	Transport Costs	183,500	(10,400)	173,100	57,700	95,100	(37,500)	(71,000)
	Supplies & Services	1,662,200	(62,200)	1,600,000	955,200	344,300	610,900	70,000
	Third Party Payments	35,492,800	(191,100)	35,301,700	9,903,500	9,387,200	516,300	434,000
	Support Services	1,925,000	104,500	2,029,500	0	4,100	(4,100)	0
	Depcn And Impairment Losses	924,000	0	924,000	0	0	0	0
<b>Total Expenditure</b>		<b>61,845,400</b>	<b>81,400</b>	<b>61,926,800</b>	<b>17,925,100</b>	<b>16,098,700</b>	<b>1,826,400</b>	<b>610,000</b>
	HSCP Income	(10,951,300)	(81,400)	(11,032,700)	(2,588,400)	(2,194,800)	(393,600)	(414,000)
	Core Funding from Integration Joint Board	(45,482,100)		(45,482,100)	(15,358,000)	(14,067,800)	(1,290,200)	(196,000)
	Funding from Integration Fund	(3,621,000)		(3,621,000)				0
	Funding from NHS Integrated Care Fund	(1,065,000)		(1,065,000)				0
	Funding from NHS Delayed Discharge	(264,000)		(264,000)				0
<b>Total Income</b>		<b>(61,383,400)</b>	<b>(81,400)</b>	<b>(61,464,800)</b>	<b>(17,946,400)</b>	<b>(16,262,600)</b>	<b>(1,683,800)</b>	<b>(610,000)</b>
Health & Social Care Partnership	<b>TOTAL</b>	<b>462,000</b>	<b>0</b>	<b>462,000</b>	<b>(21,300)</b>	<b>(163,900)</b>	<b>142,600</b>	<b>0</b>



Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	(512,700)	50,100	(462,600)	391,800	388,800	3,000	12,000
	Children & Families	8,189,900	(4,500)	8,185,400	2,739,800	1,924,700	815,100	9,000
	Older People	23,038,700	(83,600)	22,955,100	6,928,100	6,270,000	658,100	460,000
	Physical Disability	4,178,700	0	4,178,700	1,401,800	1,504,400	(102,600)	(114,000)
	Learning Disability	8,457,600	0	8,457,600	1,936,200	2,389,300	(453,000)	(190,000)
	Mental Health	1,557,100	0	1,557,100	604,600	491,000	113,600	73,000
	Addictions	279,000	33,500	312,500	181,900	171,000	11,000	35,000
	Criminal Justice	20,000	0	20,000	151,300	22,300	129,000	0
	Support Service & Management	5,685,700	4,500	5,690,200	1,001,000	742,300	258,600	(89,000)
<b>Total Expenditure</b>		<b>50,894,100</b>	<b>0</b>	<b>50,894,100</b>	<b>15,336,700</b>	<b>13,903,900</b>	<b>1,432,800</b>	<b>196,000</b>
	Core Funding from Integration Joint Board	(45,482,100)		(45,482,100)	(15,358,000)	(14,067,800)	(1,290,200)	196,000
	Funding from Integration Fund	(3,621,000)		(3,621,000)				
	Funding from NHS Integrated Care Fund	(1,065,000)		(1,065,000)				
	Funding from NHS Delayed Discharge	(264,000)		(264,000)				
	Core Funding from Integration Joint Board	(50,432,100)	0	(50,432,100)	(15,358,000)	(14,067,800)	(1,290,200)	196,000
Health & Social Care Partnership	<b>TOTAL</b>	<b>462,000</b>	<b>0</b>	<b>462,000</b>	<b>(21,300)</b>	<b>(163,900)</b>	<b>142,600</b>	<b>0</b>

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	12,353,900	1,132,900	13,486,800	4,370,400	4,228,100	142,300	1,400
	Property Costs	1,875,800	895,200	2,771,000	1,006,700	789,500	217,200	(43,500)
	Transport Costs	2,994,300	0	2,994,300	1,149,400	1,178,300	(29,000)	(162,100)
	Supplies & Services	18,916,200	636,800	19,553,000	6,862,700	5,157,400	1,705,300	(1,089,900)
	Third Party Payments	299,800	543,100	842,900	148,000	85,000	63,100	37,400
	Transfer Payments	304,800	595,500	900,300	295,300	286,200	9,100	(131,500)
	Support Services	1,820,300	329,700	2,150,000	0	0	0	0
	Depcn And Impairment Losses	3,915,000	33,700	3,948,700	0	0	0	(100)
<b>Total Expenditure</b>		<b>42,480,100</b>	<b>4,166,900</b>	<b>46,647,000</b>	<b>13,832,500</b>	<b>11,724,500</b>	<b>2,108,000</b>	<b>(1,388,300)</b>
	Income	(12,141,800)	(2,049,100)	(14,190,900)	(4,232,200)	(3,866,500)	(365,700)	1,397,900
<b>Environment</b>	<b>TOTAL</b>	<b>30,338,300</b>	<b>2,117,800</b>	<b>32,456,100</b>	<b>9,600,300</b>	<b>7,858,000</b>	<b>1,742,300</b>	<b>9,600</b>

Budget Adjustments

Transfer of Other Housing Services. (2,117,000)

Department	Objective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,228,900	0	1,228,900	278,700	362,800	(84,100)	(349,700)
	Environment Accommodation	23,200	0	23,200	383,700	362,500	21,200	0
	Energy Management	98,600	0	98,600	27,400	15,800	11,600	42,800
	Development Management	357,100	0	357,100	55,600	9,500	46,100	(48,100)
	Development Planning - Summary	747,700	0	747,700	233,200	311,400	(78,200)	(68,200)
	Economic Development Summary	1,303,900	0	1,303,900	296,900	625,800	(328,900)	57,000
	Building Control	65,300	0	65,300	(36,500)	(37,000)	600	56,500
	Roads - Council	14,575,300	0	14,575,300	4,402,700	3,826,000	576,700	(15,300)
	Roads Contracting Unit	0	0	0	(148,800)	(45,000)	(103,700)	5,900
	Parks	2,773,500	0	2,773,500	800,800	213,500	587,300	32,600
	Cleansing & Recycling	4,110,800	0	4,110,800	1,041,900	786,000	255,900	82,600
	Waste Management	3,877,900	0	3,877,900	1,369,200	1,034,900	334,300	121,500
	Protective Services	1,176,100	0	1,176,100	373,900	341,900	32,000	28,100
	Transport	0	0	0	(116,000)	(45,500)	(70,600)	8,700
	Other Housing	0	2,117,800	2,117,800	637,600	95,500	542,000	55,200
	Planning And Development	0	0	0	0	0	0	
Environment	TOTAL	30,338,300	2,117,800	32,456,100	9,600,300	7,858,100	1,742,200	9,600

## Budget Adjustments

Transfer of Other Housing Services.

(2,117,000)

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,520,600	0	1,520,600	480,500	432,700	47,800	132400
	Property Costs	939,200	0	939,200	515,900	500,000	15,900	(12,800)
	Supplies & Services	369,800	0	369,800	91,700	98,300	(6,600)	(83,700)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	62,800	0	62,800	0	0	0	0
<b>Total Expenditure</b>		<b>2,892,400</b>		<b>2,892,400</b>	<b>1,088,100</b>	<b>1,031,000</b>	<b>57,100</b>	<b>35900</b>
	Income	(999,800)	0	(999,800)	(229,300)	(45,400)	(183,900)	(52,400)
Environment - Support	<b>TOTAL</b>	<b>1,892,600</b>	<b>0</b>	<b>1,892,600</b>	<b>858,800</b>	<b>985,600</b>	<b>(126,800)</b>	<b>(16,500)</b>

Department	Objective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	818,700	0	818,700	336,600	520,300	(183,800)	(35,900)
	Accommodation	1,073,900	0	1,073,900	522,200	465,300	56,900	19,400
Environment - Support	<b>TOTAL</b>	<b>1,892,600</b>	<b>0</b>	<b>1,892,600</b>	<b>858,800</b>	<b>985,600</b>	<b>(126,900)</b>	<b>(16,500)</b>

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	107,500	0	107,500	7,000	6,700	400	1100
	Supplies & Services	262,300	200	262,500	80,300	80,200	100	13600
	Support Services	83,600	9,800	93,400	0	0	0	0
	Depcn And Impairment Losses	3,100	0	3,100	0	0	0	0
Total Expenditure		456,500	10,000	466,500	87,300	86,900	500	14700
	Income	(373,400)	0	(373,400)	(66,700)	(98,900)	32,200	19800
Chief Executives Office	TOTAL	83,100	10,000	93,100	20,600	(12,000)	32,700	34500

Budget Adjustments

Transfer from Community Planning Service

( Funding for Taxi adaptation scheme ) 10,000

Department	Objective Name	Approved Budget at P3	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	73,700	73,700	0	22,900
	Licensing	47,400	10,000	57,400	(32,400)	(80,500)	48,100	10,500
	Licensing Board	700	0	700	(20,700)	(5,200)	(15,400)	1,100
Chief Executives Office	TOTAL	83,100	10,000	93,100	20,600	(12,000)	32,700	34,500

Budget Adjustments

Transfer from Community Planning Service

( Funding for Taxi adaptation scheme ) 10,000

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	2,862,400	0	2,862,400	906,000	915,400	(9,400)	-72400
	Supplies & Services	262,400	(55,500)	206,900	108,600	72,700	35,800	-2200
	Third Party Payments	71,000	0	71,000	0	0	0	0
	Support Services	0	0	0	0	0	0	
<b>Total Expenditure</b>		<b>3,195,800</b>	<b>(55,500)</b>	<b>3,140,300</b>	<b>1,014,600</b>	<b>988,100</b>	<b>26,400</b>	<b>-74600</b>
	Income	(182,000)	0	(182,000)	(31,800)	(22,600)	(9,200)	96800
Chief Executives Office - Support	<b>TOTAL</b>	<b>3,013,800</b>	<b>(55,500)</b>	<b>2,958,300</b>	<b>982,800</b>	<b>965,500</b>	<b>17,200</b>	<b>22200</b>

Department	Objective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	244,600	0	244,600	75,700	79,100	(3,400)	18,500
	Accountancy & Directorate	1,576,900	(38,700)	1,538,200	543,500	521,700	21,800	(12,200)
	Legal Services	572,700	0	572,700	179,900	158,700	21,100	12,000
	Purchasing & Procurement	370,600	(16,500)	354,100	105,700	129,600	(23,800)	600
	Internal Audit	249,000	(300)	248,700	78,000	76,500	1,500	3,300
Chief Executives Office - Support	<b>TOTAL</b>	<b>3,013,800</b>	<b>(55,500)</b>	<b>2,958,300</b>	<b>982,800</b>	<b>965,600</b>	<b>17,200</b>	<b>22,200</b>

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resour	Employee Costs	4,914,400	0	4,914,400	1,559,000	1,465,100	93,900	126,400
	Property Costs	83,400	0	83,400	31,800	38,600	(6,800)	1,900
	Transport Costs	61,900	0	61,900	23,400	15,500	7,900	2,400
	Supplies & Services	1,651,900	(219,500)	1,432,400	360,200	355,300	4,900	25,600
	Third Party Payments	200,400	0	200,400	51,800	40,000	11,800	39,800
	Transfer Payments	19,880,300	285,000	20,165,300	5,667,000	5,586,100	80,900	512,900
	Support Services	2,911,700	209,500	3,121,200	0	1,800	(1,800)	6,400
	Depcn And Impairment Losses	118,300	0	118,300	0	0	0	0
<b>Total Expenditure</b>		<b>29,822,300</b>	<b>275,000</b>	<b>30,097,300</b>	<b>7,693,200</b>	<b>7,502,400</b>	<b>190,800</b>	<b>715,400</b>
	Income	(16,769,000)	0	(16,769,000)	(6,609,900)	(6,500,600)	(109,400)	(228,900)
Corp & Comm - Community Resour	<b>TOTAL</b>	<b>13,053,300</b>	<b>275,000</b>	<b>13,328,300</b>	<b>1,083,300</b>	<b>1,001,800</b>	<b>81,400</b>	<b>486,500</b>

**Budget Adjustments**

Additional Resources - D.H.P.(Disc. Hsng Payments. 285,000

Transfer to Civic Licencing -Taxi adaptation scheme=- (10,000)

**Total** 275,000

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Objective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resour	Community Learning & Dev	1,006,200	(40,600)	965,600	307,300	275,300	32,000	(7,300)
	Community Planning	421,900	30,600	452,500	98,700	83,000	15,700	0
	Community Facilities	161,200	0	161,200	52,200	42,200	10,000	8,400
	Community Safety	1,405,800	0	1,405,800	405,300	354,200	51,100	(1,500)
	Equal Opportunities	146,100	0	146,100	39,100	36,100	3,000	1,000
	Registrars	230,200	0	230,200	25,700	6,200	19,500	24,300
	Grants	171,000	0	171,000	134,000	148,800	(14,800)	0
	Auchenback Resource Centre	30,700	0	30,700	11,800	17,900	(6,100)	0
	Community Resources Managemen	263,600	0	263,600	34,000	33,200	800	31,800
	Members Expenses	471,000	0	471,000	186,200	189,700	(3,600)	(4,000)
	MART	899,800	0	899,800	257,200	234,300	22,800	36,700
	SWF	437,900	0	437,900	40,100	47,900	(7,900)	23,500
	Directorate	344,600	0	344,600	84,600	84,700	(200)	(2,400)
	Business Support Team	322,900	0	322,900	87,100	75,300	11,800	23,200
	Housing Benefits	377,000	285,000	662,000	(966,100)	(842,300)	(123,800)	44,400
	Revenues - Benefits	437,700	0	437,700	82,500	2,700	79,800	55,400
	Council Tax/Ndr	4,508,700	0	4,508,700	137,600	141,300	(3,700)	243,800
	Cost Of Elections	233,400	0	233,400	4,000	6,600	(2,600)	10,000
	Corporate & Democratic Core	1,183,600	0	1,183,600	62,000	64,600	(2,600)	(800)
Corp & Comm - Community Resour	TOTAL	13,053,300	275,000	13,328,300	1,083,300	1,001,700	81,200	486,500

Budget Adjustments

Additional Resources - D.H.P.(Disc. Hsng Payments. 285,000

Transfer to Civic Licencing -Taxi adaptation scheme=- (10,000)

Total 275,000



Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	6,943,000	237,700	7,180,700	2,269,200	2,103,000	166,200	131,500
	Property Costs	3,500	0	3,500	0	600	(600)	(21,800)
	Transport Costs	42,500	0	42,500	16,300	14,700	1,600	9,900
	Supplies & Services	2,382,400	500,600	2,883,000	203,200	1,113,400	(910,200)	(138,800)
	Third Party Payments	11,900	0	11,900	10,300	17,000	(6,700)	(6,100)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	2,326,600	0	2,326,600	0	0	0	0
<b>Total Expenditure</b>		<b>11,709,900</b>	<b>738,300</b>	<b>12,448,200</b>	<b>2,499,000</b>	<b>3,248,700</b>	<b>(749,700)</b>	<b>(25,300)</b>
	Income	(1,667,600)	(158,700)	(1,826,300)	(221,800)	(216,000)	(5,800)	165,900
Corp & Comm - Support	<b>TOTAL</b>	<b>10,042,300</b>	<b>579,600</b>	<b>10,621,900</b>	<b>2,277,200</b>	<b>3,032,700</b>	<b>(755,500)</b>	<b>140,600</b>

Department	Objective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	534,800	(10,700)	524,100	172,200	174,000	(1,800)	(12,000)
	Information Technology	5,297,600	734,600	6,032,200	554,700	1,435,500	(880,800)	10,000
	Policy	461,100	19,300	480,400	182,900	152,100	30,700	15,500
	Communications	450,400	(1,300)	449,100	177,400	138,400	39,000	33,200
	Printing	180,900	0	180,900	50,700	65,600	(14,900)	5,800
	Human Resources & Payroll	1,738,200	(114,300)	1,623,900	666,600	582,500	84,100	40,100
	Democratic Services	383,600	(13,600)	370,000	116,700	145,600	(28,900)	(6,400)
	Mailroom	17,200	0	17,200	45,100	30,200	14,900	3,200
	Customer Services	978,500	(34,400)	944,100	310,900	308,700	2,200	51,200
Corp & Comm - Support	<b>TOTAL</b>	<b>10,042,300</b>	<b>579,600</b>	<b>10,621,900</b>	<b>2,277,200</b>	<b>3,032,600</b>	<b>(755,500)</b>	<b>140,600</b>

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Exp & Income	Other Expenditure	7,698,200	(4,072,600)	3,625,600	831,300	630,400	201,000	821,700
Total Expenditure		7,698,200	(4,072,600)	3,625,600	831,300	630,400	201,000	821,700
	Income	(1,971,800)	1,954,800	(17,000)	(6,500)	(12,700)	6,200	5,500
Other Exp & Income	TOTAL	5,726,400	(2,117,800)	3,608,600	824,800	617,700	207,200	827,200

Budget Adjustments

Other Housing

Transfer of service to Environment Services (2,117,000)

Department	Objective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Exp & Income	Other Expenditure	3,625,100	0	3,625,100	831,300	630,400	201,000	821,700
	Income	(17,000)	0	(17,000)	(6,500)	(12,700)	6,200	5,500
Other Exp & Income	TOTAL	3,608,100	0	3,608,100	824,800	617,700	207,200	827,200
	Other Housing	2,117,800	(2,117,800)	0	0	0	0	
Other Exp & Income	TOTAL	5,725,900	(2,117,800)	3,608,100	824,800	617,700	207,200	827,200

Budget Adjustments

Other Housing

Transfer of service to Environment Services (2,117,800)

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	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	896,500	888,800	7,700	26800
Total Expenditure		2,249,000		2,249,000	896,500	888,800	7,700	26800
Joint Boards	TOTAL	2,249,000	0	2,249,000	896,500	888,800	7,700	26800

Department	Objective Name	Approved Budget at P3	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	896,500	888,800	7,700	15,400
	Renfrewshire Valuation J/Brd	456,000	0	456,000	0	0	0	11,400
Joint Boards	TOTAL	2,249,000	0	2,249,000	896,500	888,800	7,700	26,800

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	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	311,000
Total Expenditure		360,000		360,000				311,000
Contingency	TOTAL	360,000	0	360,000	0	0	0	311,000

Department	Objective Name	Approved Budget at P3	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	311,000
Contingency	TOTAL	360,000	0	360,000	0	0	0	311,000

Budgetary Control Statement  
Period 05 / 2018 18 Aug 2017

Period End: 18 August 2017

Period 05 / 2018

Department	Subjective Name	Approved Budget at P3	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	3,906,600	0	3,906,600	1,234,500	1,222,400	12,100	(40,700)
	Property Costs	1,238,100	0	1,238,100	337,300	235,200	102,100	(100)
	Transport Costs	168,900	0	168,900	65,000	50,000	15,000	18,500
	Supplies & Services	2,332,500	0	2,332,500	817,100	820,000	(2,900)	(156,700)
	Transfer Payments	300,000	0	300,000	15,700	12,300	3,400	(81,600)
	Support Services	836,000	0	836,000	0	0	0	0
	Depcn And Impairment Losses	4,457,600	0	4,457,600	0	0	0	154,800
<b>Total Expenditure</b>		<b>13,239,700</b>		<b>13,239,700</b>	<b>2,469,600</b>	<b>2,339,900</b>	<b>129,700</b>	<b>(105,800)</b>
	Income	(13,239,700)	0	(13,239,700)	(4,624,300)	(4,594,500)	(29,800)	112,300
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,154,700)</b>	<b>(2,254,600)</b>	<b>99,900</b>	<b>6,500</b>

Department	Objective Name	Approved Budget at P3	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	979,000	952,800	26,200	(3,000)
	Hra - Client	(2,612,600)	0	(2,612,600)	(3,133,800)	(3,207,500)	73,700	9,500
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,154,800)</b>	<b>(2,254,700)</b>	<b>99,900</b>	<b>6,500</b>

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