

EAST RENFREWSHIRE COUNCILCABINET14 March 2019Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2018/19**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2018/19. The report provides details of expected year end variances for each department at period 10 and is based on the financial position as at 04 January 2019.

**RECOMMENDATION**

2. It is recommended that:
  - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 28 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 and consolidate and maximise underspends wherever possible.

**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 10 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 24 January 2019 report to Council	234,454
Additional Grant Funding	0
Total Net Expenditure to be Monitored	<u>234,454</u>

## BUDGET PERFORMANCE

5. As at 4 January 2019 the estimated year end position shows a net favourable variance on net expenditure of £1,835k based on current information. For General Fund services the projected underspend is £1,794k. Council Tax collection position is slightly lower than budgeted, with a reduction in income of £250k now anticipated, bringing the total forecast underspend on General Fund services to £1,544k.

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

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

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

as follows:-

### i) Education

The current year end forecast indicates an underspend of £705k, due mainly to the early realisation of operational savings, Teacher Induction scheme funding, underspends within Insurance costs and net over recoveries of income within wraparound services. These are in part offset by overspends within staffing costs arising from delivery of approved savings.

The main movement from the last reported Period 8 outturn is due to additional funding within the Teacher Induction Scheme, reduced Insurance costs and additional recharge income.

**ii) Environment (incl. O/Housing)**

The current year end forecast indicates an underspend of £821k, and is primarily due to underspends within payroll costs across the services, a reduction in disposal costs within Waste Management, reduced operational costs within Protective services and Cleansing and an over recovery of planning and building warrant fees. These favourable outturns are offset by operational overspends within Parks supplies and services and Roads maintenance costs on potholing and reactive repairs.

The main movement from the last reported Period 8 outturn is due to increased underspends within payroll costs across the department, additional Planning & Building Warrant fee income, a reduction in the projected overspend of Roads maintenance operations and a further reduction in Waste management operational costs due to lower activity than that anticipated.

**iii) Corporate & Community - Support**

The anticipated underspend of £112k is mainly due to a combination of underspends within payroll costs due to managed vacancies and reduced expenditure within supplies and services.

**iv) Other Expenditure**

The projected underspend of £21k is due to lower Council's loans debt charges and reduced service restructure costs which have been offset by prior year funding realignments and additional pension costs arising from service redesigns.

**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 £748k has been added to reflect capital charging policies. This sum does not require to be funded.

It should be noted that management of the HSCP budget is under the direction of the Integration Joint Board and included a planned use of IJB reserves of £732k.

The ongoing review of current care package commitments and the part achievement of planned 2018-19 savings funded from the IJB reserves across all services, indicates that use of reserves will reduce to £456k.

**CONCLUSIONS**

- 6 The Council's projected revenue out-turn position is reported as an operational underspend of £1,544k. 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. Further, in view of the tighter than anticipated 2019-20 provisional grant settlement and the impact of the recent increases in pay offers, all departments are expected to consolidate and maximise underspends wherever possible in the current year in order to help address future budget provision.

**RECOMMENDATIONS**

7. It is recommended that;

- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 28 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 and consolidate and maximise underspends wherever possible.

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**BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements.

**KEY WORDS**

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

**BUDGET MONITORING REPORTS  
PERIOD 10  
As at 04 January 2019**

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## EDUCATION

### PROBABLE OUTTURN FORECAST AS AT 4<sup>th</sup> JANUARY 2019 - £705,300 UNDERSPEND

#### **Pre Five Education (£275,900 underspend)**

A net over-recovery of income in relation to Wraparound charges is forecast due to increased demand (£426k). This is based on the information available to date and on previous years' experience and will continue to be reviewed. An underspend is also forecast in relation to devolved budgets (£50k). This position is partially offset by expenditure on redundancy costs associated with the delivery of approved savings (£193k).

#### **Primary Education (£55,700 underspend)**

An underspend is forecast in relation to residual funding allocated by Scottish Government in relation to the Teacher Induction Scheme (£173k) and also in relation to devolved budgets (£15k). This is partially offset by redundancy costs associated with the delivery of approved savings (£126k).

#### **Secondary Education (£127,200 underspend)**

An underspend is forecast in relation to residual funding allocated by Scottish Government in relation to the Teacher Induction Scheme (£145k), the early realisation of future savings in relation to property costs (£30k), utility costs (including water metered charges) based on the information available to date (£99k) and a net over-recovery of school meals income (£59k). This position is partially offset by redundancy costs (£138k) and a projected under-recovery of Pupil Support Assistant income recharged to other local authorities (£52k).

#### **Schools – Other (£137,700 underspend)**

An underspend is projected as a result of lower than budgeted insurance premiums (£183k) and an underspend in pension costs (£21k). This is partially offset by redeployment and redundancy costs (£69k).

#### **Administration Services (£20,900 underspend)**

An underspend is forecast in relation to funding now available to support Regional Improvement Collaborative (RIC) activities (£73k). This is partially offset by redundancy costs (£47k).

#### **Psychological Services (£121,700 underspend)**

An underspend is projected in relation to staffing costs as a result of increased turnover and maternity leave during the year (£122k).

#### **Cleaning Services (£168,900 overspend)**

This variance relates primarily to payroll costs projected in relation to redundancy costs and detriment payments (£110k), higher than budgeted rates of National Insurance and Superannuation (£23k), and increased costs relating to agency staffing and holiday pay & allowances (£20k). Expenditure in relation to equipment is projected to be overspent (£9k) and income is forecast to be under-recovered by (£7k).

#### **Catering Services (£143,000 underspend)**

An underspend is projected in relation to the early realisation of approved savings (£50k) and higher than budgeted turnover (£83k).

#### **Other Services (£7,900 overspend)**

This variance comprises a number of different variances across the department including a projected overspend on contract hire costs in relation to pupil transport (£12k). This is partially offset by a small projected underspend on Clothing Grants (£7k).

#### **Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The forecast is based on the information currently available and indicates an underspend of £705,300 which represents 0.5% of the Education department budget. This forecast incorporates the impact of the revised local government pay award offer currently under consideration and should be considered in light of Devolved School Management carry forward thresholds.

The main favourable variances at Period 10 relate to the residual Teacher Induction Scheme funding (£318k), an underspend in devolved budgets (£65k), the early realisation of future savings (£117k), higher than budgeted turnover (£205k), an underspend in insurance costs (£169k), funding in support of RIC activities (£73k) and the net over-recovery of income in relation to Wraparound (£426k). This position is partially offset by overspends on staffing costs in relation to detriment, redeployment and redundancy costs all associated with the delivery of approved savings (£684k).

There has been a significant movement from the forecast variance previously reported which is largely due to the additional funding received in relation the Teacher Induction Scheme (£318k). Other movements include an underspend now forecast in relation to devolved school budgets (£65k), additional turnover savings (£91k), insurance costs (£169k), pension costs (£21k) and increased income in relation to Wraparound and recharge income (£97k). This has been partially offset by increased redundancy costs (£159k).

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 04 JANUARY 2019 – Nil Variance**

**Contribution to Integration Joint Board (IJB) ( Nil variance )**

The projected outturn position reflects agreed additional funding within the contribution to the Integration Joint Board.

**Summary:**

The projected outturn position, is that the contribution to IJB is in line with agreed funding.

**PROBABLE OUTTURN FORECAST AS AT 04 JANUARY 2019 - £ 820,900 UNDERSPEND**

**Directorate & Management (£63,100 Underspend)**

Payroll costs are projected to underspend (£65k).

**Non-Operational Properties (£33,400 Underspend)**

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

**Planning and Building Control (£263,500 Underspend)**

Additional staff have been required due to the volume of planning and building warrant applications, causing a projected overspend (£71k). An underspend is projected in the payroll costs of the new Business Intelligence team within Strategic Planning (£82k). New fire safety regulations will result in a projected overspend on Consultancy costs (£11k), offset by a projected over-recovery in planning and building warrant fees (£265k).

**Economic Development (£25,600 Overspend)**

Overspend in relation to the Barrhead Foundry Business Zone (£20k), as well as property costs associated with the Greenlaw Business Centre (£5k) in the event of a building operator not being appointed prior to completion of the Business Centre.

**Roads (£145,500 Overspend)**

Agency staff costs to cover vacancies and skills shortages are causing an overspend (£108k). Overspend on reactive repairs and potholing (£150k) is projected due to the impact of last year's winter, partially offset by an over-recovery in Inspection Charges associated with new housing developments (£100k).

**Parks (£131,400 Overspend)**

Payroll, overtime and contractor payment projections indicate an overspend (£200k). Re: income, recharge income should over-recover (£117k) as there are more Council properties to maintain as well as Parks staff undertaking Winter Maintenance. This is partially offset by an under-recovery in sports pitch let income (£50k).

**Cleansing (£203,700 Underspend)**

Manual payroll costs are projected to underspend (£111k). Income from sales of bins in relation to new properties is likely to over-recover (£20k). Street cleaning costs are expected to underspend (£30k). New customers in relation to Commercial Waste should lead to an over-recovery (£25k). Purchase of street litter bins and disposable sacks are expected to underspend (£18k).

**Waste Management (£362,500 Underspend)**

As a result of management action, a significant reduction in tonnages being disposed of at Barrhead's Civic Amenity Site is expected, resulting in a projected underspend (£341k). This is partly offset by the cost of Improvement works at the site (£87k). Payroll costs are projected to underspend (£94k) as a result of the department's ongoing Change Programme. Green Waste Processing costs are expected to underspend (£13k).

**Neighbourhood Services Management (£38,300 Underspend)**

In line with service redesign, a Neighbourhood Services management team has been identified. Due to both the timing of service redesign work and staff turnover, an underspend is projected.

**Protective Services (£109,500 Underspend)**

Excluding grant-funded posts, payroll costs are projected to underspend (£68k). Numerous other underspends contribute to the overall underspend, namely those in Scientific Services (£20k), Calibration & Testing Fees (£11k), spend on Contaminated Land (£10k).

**Other Housing (£49,400 Underspend)**

An underspend in payroll costs is projected (£56k), alongside underspends in contractor costs (£50k) and Translation & Interpretation costs (£25k). These are partially offset by a site investigations overspend (£80k).

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Within Waste Management, management action has resulted in a significant reduction in tonnages being disposed of at Barrhead's Civic Amenity Site (£341k). A projected over-recovery of Planning and Building Warrant Fees (£265k) also contributes to the overall underspend. Also contributing to the overall underspend are projected underspends in Protective Services (£110k) and Cleansing (£204k). The projected overspend in Roads (£146k) is in part due to spend on potholing and reactive repairs. There is a projected overspend in contractor payments within the Parks service (£131k). Also, there are a number of vacancies across the department resulting in payroll underspends, namely Directorate (£65k), Neighbourhood Services (£38k) and Other Housing (£56k). Overall, an underspend of £820,900 is projected. This significant improvement to the projected outturn is mainly because of increased Planning & Building Warrant income (£70k), lower than initially forecast Consultancy costs in Planning (£40k), a reduction to the projected overspend in Roads (£68k) because of additional Inspection Charges income and lower than initially projected potholing and reactive repairs costs, and also further reductions in tonnages at the Barrhead Civic Amenity Site (£52k). Increased forecast underspends in payroll costs across the department have also significantly improved the forecast position (£165k), these being mainly in Cleansing and Protective Services.

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**

**PROBABLE OUTTURN FORECAST AS AT 04 JANUARY 2019 - Break-even position**

**Property & Technical Services (£33,900 Overspend)**

Agency labour costs are projected to overspend (20k) due to staff shortages throughout the year. A number of other smaller variances contribute to the overall projected overspend.

**Accommodation (£33,900 Underspend)**

Utility costs are projected to underspend.

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances.

**Community Learn.& Develop., Community Planning & Community Safety (£94,400 Overspend).**

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

**Money Advice & Registrars (£54,500 Underspend)**

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

**Directorate, Community Resources Mgmt., Equalities & Business Support (£2,000 Overspend)**

There are no significant variances to report at this time.

**Members Expenses, Elections and Corporate & Democratic Core (£9,000 Underspend)**

The variance relates to minor underspends across several supplies lines.

**Housing Benefits & Revenues Benefits (£5,000 Overspend)**

The variance has arisen due to the transfer of budgets approved by the Council following the previous favourable departmental position.

**Council Tax/ Non Domestic Rates (£38,200 Underspend)**

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

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The minor underspend is due to close monitoring and management of variances by the Department to ensure expenditure is in line with budget at the year end

**Revenues General & Policy/PMO (£37,200 Underspend)**

The underspend is largely due to slippage on filling vacancies.

**ICT (£300 Underspend)**

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

**Customer First (£16,900 Underspend)**

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

**Communications & Printing (£22,500 Underspend)**

This is mainly due to vacancies within the Communications team which are being managed to assist in the delivery of the 2019-20 savings coupled with underspends on supplies lines.

**Human Resources & Payroll (£24,700 Underspend)**

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

**Democratic Services (£10,400 Underspend)**

The variance relates to savings across several supplies lines

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £112,000 is largely due to a combination of underspends across payroll budgets due to managed vacancies and reduced expenditure on supplies budgets

## CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 4<sup>th</sup> JANUARY 2019 - £700 UNDERSPEND

The projected underspend of £700 is comprised of several variances:

In Civic Licensing Taxi Licence Income is higher than budgeted (£40k) due to the increased uptake of taxi licences for popular one, two or three year licences. Licencing Board Supplies & Services are projected to outturn under budget (£0.5k) and Income is projected to outturn over-recovered (£2.1k) based upon last year's outturn and current levels of expenditure and income to date. The Council's Audit Fee for 2018/19 has now been billed and is under budget (£0.6k).

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

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 10 of £700 is due to higher than budgeted Taxi Licence income in Civic Licensing. This is mostly offset by a projected under-recovery of income for Loans Fund Interest and higher projected Supplies and Services expenditure in Civic Licensing.

**CHIEF EXECUTIVE'S OFFICE – SUPPORT****PROBABLE OUTTURN FORECAST AS AT 04 JANUARY 2019 - £ 48,600 UNDERSPEND**

The projected underspend of £48,600 is comprised of several variances.

Payroll costs are projected to underspend due to staff turnover in Accountancy (£17k), in Procurement (£8k) and in Internal Audit (£17k). In addition Supplies and Services in Accountancy are projected to underspend (£23k) based upon last year's outturn and current levels of expenditure to date.

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

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 10 of £48,600 is due to staff turnover in Accountancy (£17k), Procurement (£8k) and Internal Audit (£17k) and savings in Supplies and Services (£23k) within Accountancy. Partly offsetting these favourable variances is an overspend (£7k) in the Chief Executive's Office and Legal Services (£9k) due to no staff turnover in these sections



## OTHER EXPENDITURE &amp; INCOME

## PROBABLE OUTTURN FORECAST AS AT 04 JANUARY 2019 – £21,000 UNDERSPEND

**Restructuring Costs ( £100,000 Underspend )**

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

**Unallocated Overheads ( £60,100 Overspend)**

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

**Loan Debt ( £200,000 Underspend)**

A projected underspend in Loan Debt due to careful monitoring of interest rates and the revised timing of the General Fund capital programme (£200k) is anticipated.

**Other Services ( £218,900 Overspend)**

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

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The reported position of £21k underspend is due to lower Council's loans debt charges and reduced costs arising from service restructure which have in the main been offset by the impact of prior year funding re-alignments and additional pension costs arising from service redesigns.

## HEALTH &amp; SOCIAL CARE PARTNERSHIP

## PROBABLE OUTTURN FORECAST AS AT 04 JANUARY 2019 – Nil Variance

**Children & Families (£251,000 underspend )**

The projected underspend of £251,000 is the net impact of lower than estimated staff costs (£224k) largely due to staff turnover and vacancies, and third party purchased care (£46k) being offset by higher supplies and services and other costs (£19k). The current projection includes an allowance for an assumed increase in activity to 31 March 2019.

**Older Peoples Service (£542,000 overspend)**

The projected overspend of £542,000 primarily reflects the current cost of care packages (£552k), transport costs (£46k), staff costs (£22k) and supplies (£52k), being partially offset by additional income (£92k). The projected overspend in care costs reflects an over commitment in respect of nursing and residential care (£302k) 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 (£126k) assessed as requiring support to remain at home. The projection for the year includes additional costs for care at home, winter pressures and new activity to 31 March 2019.

**Physical & Sensory Disability (£84,000 underspend)** The projected underspend primarily reflects staff vacancies (£82k).

**Learning Disability (£106,000 underspend)** The projected underspend of £106,000 principally reflects staff vacancies (£115k), being offset by additional supplies & services and other costs (£10k).

**Mental Health (£30,000 overspend)** The projected overspend reflects non achievement of staff turnover.

**Addictions & Substance Misuse (£46,000 overspend)** The projected overspend of £46,000 reflects the non achievement of staff turnover.

**Support Service & Management (£75,000 underspend)** The projected underspend primarily reflects additional costs relating to service transformation and finance support (£47k) being offset by projected lower property costs (£95k) and supplies and other costs (£28k).

**Criminal Justice (£27,000 underspend)**

A number of smaller variances contribute to this underspend.

**Strategic Services (£17,000 underspend)**

The projected underspend reflects current staff vacancies.

**Fit For The Future (£397,600 overspend)**

This reflects the balance of savings still to be achieved in the current year. The original savings target of £731,600 has been reduced by identified savings of £334,000 to date, with such savings increasing on for a full year basis to £561,000 in 2019/20. Any overspends at the year end will be funded from the IJB reserves and work continues with the structure review.

**Summary:**

The projected outturn position, excluding the Fit For The Future Programme highlights an over spend of £58,000. We continue to contain this over spend 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 £397,600 for the current year.

## HOUSING REVENUE ACCOUNT (HRA)

**PROBABLE OUTTURN FORECAST AS AT 04 JANUARY 2019 – £41,000 UNDERSPEND**

### **Housing Revenue Account (£68,500 Overspend)**

A projected underspend in payroll costs (£88k) is offset with increased agency staff costs (£101k) to cover these vacancies. Increased void rent losses and increased contract works costs are partially offset by various underspends in administration costs (55k).

### **Housing Maintenance Team (£109,500 Underspend)**

A projected underspend in payroll costs (£234k) is partially offset by corresponding overspends in agency staff (£92k). An overspend within subcontractor payments is projected (30k).

### **Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. Overall, a small underspend is projected

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Budgetary Control Statement  
Period 10 / 2019 04 Jan 2019

Period End: 04 January 2019

Period 10 / 2019

Department	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	137,847,200	0	137,847,200	87,487,800	84,855,800	2,632,000	705,300
Contribution to Integration Joint Board	48,182,400	0	48,182,400	30,634,100	29,772,800	861,300	
Environment	31,209,000	0	31,209,000	19,020,300	15,886,600	3,133,700	820,900
Environment - Support	0	0	0	1,618,100	1,910,000	(291,900)	0
Chief Executives Office	49,300	0	49,300	21,500	(9,800)	31,300	700
Chief Executives Office - Support	0	0	0	2,267,800	2,160,300	107,500	48,600
Corp & Comm - Community Resources	12,873,500	11,100	12,884,600	5,075,300	4,885,100	190,200	300
Corp & Comm - Support	0	0	0	7,216,800	7,678,800	(462,000)	112,000
Other Expenditure & Income	1,693,300	0	1,693,300	770,400	508,700	261,700	21,000
Joint Boards	2,229,300	0	2,229,300	1,782,700	2,191,400	(408,700)	22,400
Contingency - Welfare	200,000	(11,100)	188,900	0	0	0	62,400
Health & Social Care Partnership	170,300	0	170,300	(433,500)	(394,300)	(39,200)	0
Housing Revenue Account	0	0	0	(4,562,500)	(4,473,400)	(89,100)	41,000
<b>TOTAL</b>	<b>234,454,200</b>	<b>0</b>	<b>234,454,300</b>	<b>150,898,800</b>	<b>144,972,000</b>	<b>5,926,800</b>	<b>1,834,600</b>

Budgetary Control Statement  
Period 10 / 2019 04 Jan 2019

Period End: 04 January 2019

Period 10 / 2019

Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	137,603,800	(81,100)	137,522,700	105,497,700	101,500,300	3,997,400	771,960
Property Costs	15,868,500	71,900	15,940,400	11,986,800	11,145,500	841,300	(134,600)
Transport Costs	5,469,400	2,100	5,471,500	4,178,500	4,072,400	106,100	(83,900)
Supplies & Services	52,898,300	310,800	53,209,100	37,476,900	35,527,400	1,949,500	(588,100)
Contributions	2,224,000	0	2,224,000	1,782,700	2,191,400	(408,700)	22,400
Third Party Payments	45,455,500	(43,700)	45,411,800	31,257,400	31,876,500	(619,100)	(1,921,300)
Transfer Payments	21,880,600	0	21,880,600	13,830,000	13,489,900	340,100	482,500
Support Services	13,994,300	(2,100)	13,992,200	96,800	0	96,800	(1,460)
Other Expenditure	1,618,300	0	1,618,300	770,400	929,900	(159,500)	300,000
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
<b>TOTAL EXPENDITURE</b>	<b>314,353,000</b>	<b>257,900</b>	<b>314,611,000</b>	<b>206,877,200</b>	<b>200,733,300</b>	<b>6,143,900</b>	<b>(1,132,500)</b>
Income	(79,898,800)	(257,900)	(80,156,700)	(55,978,500)	(55,761,300)	(217,200)	2,967,100
<b>TOTAL</b>	<b>234,454,200</b>	<b>0</b>	<b>234,454,200</b>	<b>150,898,700</b>	<b>144,972,000</b>	<b>5,926,700</b>	<b>1,834,600</b>

Budgetary Control Statement  
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Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	93,055,900	(82,400)	92,973,500	65,999,300	64,494,500	1,504,800	66,100
	Property Costs	11,015,500	71,900	11,087,400	8,168,600	8,082,500	86,100	14,400
	Transport Costs	1,787,300	2,100	1,789,400	1,310,600	1,305,700	4,900	(18,500)
	Supplies & Services	28,542,800	321,300	28,864,000	18,129,500	17,947,500	182,000	(389,400)
	Third Party Payments	6,888,200	(54,900)	6,833,300	5,036,700	5,018,400	18,300	(285,200)
	Transfer Payments	843,900	0	843,900	692,100	866,800	(174,700)	(352,000)
	Support Services	4,924,100	0	4,924,100	0	0	0	0
	Depcn And Impairment Losses	8,200,500	0	8,200,500	0	0	0	0
<b>Total Expenditure</b>		<b>155,258,200</b>	<b>257,900</b>	<b>155,516,100</b>	<b>99,336,800</b>	<b>97,715,400</b>	<b>1,621,400</b>	<b>(964,600)</b>
	Income	(17,411,000)	(257,900)	(17,668,900)	(11,849,000)	(12,859,600)	1,010,600	1,669,900
Education	<b>TOTAL</b>	<b>137,847,200</b>	<b>0</b>	<b>137,847,200</b>	<b>87,487,800</b>	<b>84,855,800</b>	<b>2,632,000</b>	<b>705,300</b>

Devolved School Management - Budget Adjustments:

There have been operational adjustments between  
Subjective headings in this reporting period in  
accordance with approved DSM scheme. 0

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	8,820,900	(53,000)	8,767,900	5,507,900	4,867,100	640,800	275,900
	Primary Education	44,559,100	44,400	44,603,600	29,286,300	28,833,300	453,000	55,700
	Secondary Education	57,029,500	(111,700)	56,917,800	38,377,600	38,099,900	277,700	127,200
	Schools Other	3,510,900	(5,100)	3,505,800	2,606,500	2,145,500	461,500	137,700
	Special Education	6,319,800	(800)	6,318,900	4,034,900	3,955,200	79,700	(2,700)
	Psychological Service	835,900	0	835,900	624,200	501,200	123,000	121,700
	Transport (excl Spec Educ)	928,100	0	928,100	691,100	719,800	(28,700)	(11,900)
	Bursaries / Emas	0	0	0	0	47,400	(47,400)	0
	Provision for Clothing	209,700	0	209,700	205,700	198,500	7,200	6,700
	Administration & Support	7,960,900	126,100	8,087,100	2,527,400	2,331,500	195,900	20,900
	School Crossing Patrollers	0	0	0	(42,600)	(109,500)	66,900	0
	Catering	0	0	0	(105,900)	(387,600)	281,700	143,000
	Cleaning	0	0	0	(262,200)	(205,500)	(56,700)	(168,900)
	Culture & Leisure Services	7,672,400	0	7,672,400	4,037,000	3,859,400	177,600	0
Education	<b>TOTAL</b>	<b>137,847,200</b>	<b>0</b>	<b>137,847,200</b>	<b>87,487,900</b>	<b>84,855,700</b>	<b>2,632,200</b>	<b>705,300</b>

Devolved School Management - Budget Adjustments:

There have been operational adjustments between  
Objective headings in this reporting period in  
accordance with approved DSM scheme. 0

Budgetary Control Statement  
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Period 10 / 2019

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	48,182,400	0	48,182,400	30,634,100	29,772,800	862,000	
Contribution to Integration Joint Board	TOTAL	48,182,400	0	48,182,400	30,634,100	29,772,800	862,000	0

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	48,182,400	0	48,182,400	30,634,100	29,772,800	862,000	
Contribution to Integration Joint Board	TOTAL	48,182,400	0	48,182,400	30,634,100	29,772,800	862,000	0



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Period End: 04 January 2019

Period 10 / 2019

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,033,400	0	14,033,400	9,936,500	9,209,300	727,200	255,100
	Property Costs	2,496,400	0	2,496,400	1,449,600	1,337,100	112,500	(258,900)
	Transport Costs	3,251,700	0	3,251,700	2,505,800	2,401,600	104,200	(26,000)
	Supplies & Services	17,888,400	0	17,888,400	12,919,500	10,678,600	2,240,900	(185,600)
	Third Party Payments	833,100	0	833,100	263,800	259,500	4,300	(73,700)
	Transfer Payments	807,800	0	807,800	509,600	673,100	(163,500)	(263,500)
	Support Services	2,568,900	0	2,568,900	96,800	0	96,800	0
	Depcn And Impairment Losses	3,686,500	0	3,686,500	0	0	0	0
<b>Total Expenditure</b>		<b>45,566,200</b>		<b>45,566,200</b>	<b>27,681,600</b>	<b>24,559,200</b>	<b>3,122,400</b>	<b>(552,600)</b>
	Income	(14,357,200)	0	(14,357,200)	(8,661,200)	(8,672,500)	11,300	1,373,500
Environment	<b>TOTAL</b>	<b>31,209,000</b>	<b>0</b>	<b>31,209,000</b>	<b>19,020,400</b>	<b>15,886,700</b>	<b>3,133,700</b>	<b>820,900</b>

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,525,400	0	1,525,400	638,400	554,700	83,700	80,200
	Environment Accommodation	0	0	0	608,200	780,200	(172,000)	0
	Planning & Development	1,305,300	0	1,305,300	789,800	523,900	265,900	263,500
	Economic Development Summary	1,191,200	0	1,191,200	534,200	353,700	180,500	(25,600)
	Roads - Council	12,397,300	0	12,397,300	7,588,400	7,995,100	(406,700)	(145,500)
	Roads Contracting Unit	0	0	0	(52,800)	(274,200)	221,400	0
	Parks	2,356,300	0	2,356,300	1,219,800	589,400	630,400	(131,400)
	Cleansing & Recycling	4,386,400	0	4,386,400	2,440,400	2,156,900	283,500	203,700
	Waste Management	3,926,800	0	3,926,800	2,840,200	1,938,600	901,600	362,500
	Protective Services	1,201,400	0	1,201,400	697,200	634,700	62,500	109,500
	Transport	0	0	0	(206,200)	(88,400)	(117,800)	0
	Neighbourhood Services Mgmt	242,500	0	242,500	164,700	177,900	(13,200)	38,300
	Env Strat/ Op Management	242,200	0	242,200	216,400	222,300	(5,900)	(17,100)
	Non Operational Properties	293,700	0	293,700	226,300	20,000	206,300	33,400
	Other Housing	2,140,500	0	2,140,500	1,315,400	292,300	1,023,100	49,400
	Roads	0	0	0	0	9,600	(9,600)	0
Environment	<b>TOTAL</b>	<b>31,209,000</b>	<b>0</b>	<b>31,209,000</b>	<b>19,020,400</b>	<b>15,886,700</b>	<b>3,133,700</b>	<b>820,900</b>

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Period 10 / 2019

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,870,100	0	1,870,100	1,314,300	1,174,800	139,500	134,000
	Property Costs	992,900	0	992,900	829,900	739,600	90,300	33,900
	Transport Costs	14,700	0	14,700	11,300	10,200	1,100	0
	Supplies & Services	337,900	0	337,900	154,300	204,200	(49,900)	17,800
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	65,600	0	65,600	0	0	0	0
<b>Total Expenditure</b>		<b>3,281,200</b>		<b>3,281,200</b>	<b>2,309,800</b>	<b>2,128,800</b>	<b>181,000</b>	<b>185,700</b>
	Income	(1,107,800)	0	(1,107,800)	(691,700)	(218,700)	(473,000)	(185,700)
Environment - Support	<b>TOTAL</b>	<b>2,173,400</b>	<b>0</b>	<b>2,173,400</b>	<b>1,618,100</b>	<b>1,910,100</b>	<b>(292,000)</b>	<b>0</b>

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	1,049,100	0	1,049,100	776,000	1,164,500	(388,500)	(33,900)
	Accommodation	1,124,300	0	1,124,300	842,100	745,500	96,600	33,900
Environment - Support	<b>TOTAL</b>	<b>2,173,400</b>	<b>0</b>	<b>2,173,400</b>	<b>1,618,100</b>	<b>1,910,000</b>	<b>(291,900)</b>	<b>0</b>

Budgetary Control Statement  
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Period End: 04 January 2019

Period 10 / 2019

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	131,400	0	131,400	15,700	15,000	700	0
	Supplies & Services	242,500	0	242,500	163,300	174,000	(10,700)	(12,400)
	Support Services	84,000	0	84,000	0	0	0	0
	Depcn And Impairment Losses	1,300	0	1,300	0	0	0	0
Total Expenditure		459,200		459,200	179,000	189,000	(10,000)	(12,400)
	Income	(409,900)	0	(409,900)	(157,500)	(198,800)	41,300	13,100
Chief Executives Office	TOTAL	49,300	0	49,300	21,500	(9,800)	31,300	700

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	16,000	0	16,000	150,000	149,000	1,000	(28,400)
	Licensing	38,000	0	38,000	(66,900)	(91,400)	24,500	26,500
	Licensing Board	(4,700)	0	(4,700)	(61,600)	(67,400)	5,800	2,600
Chief Executives Office	TOTAL	49,300	0	49,300	21,500	(9,800)	31,300	700

Budgetary Control Statement  
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Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,030,800	(2,200)	3,028,600	2,118,200	2,068,900	49,300	(39,700)
	Supplies & Services	176,100	0	176,100	134,400	130,200	4,200	(55,000)
	Third Party Payments	71,000	0	71,000	71,000	70,200	800	800
	Support Services	0	0	0	0	0	0	
Total Expenditure		3,277,900	(2,200)	3,275,700	2,323,600	2,269,300	54,300	(93,900)
	Income	(224,900)	0	(224,900)	(55,700)	(109,000)	53,300	142,500
Chief Executives Office - Support	TOTAL	3,053,000	(2,200)	3,050,800	2,267,900	2,160,300	107,600	48,600

Summary of Operational Adjustments

To CCS support : Pay pressures adjustment      (2,200)  
(2,200)

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	277,700	(2,200)	275,500	192,000	190,500	1,500	(7,200)
	Accountancy & Directorate	1,525,700	0	1,525,700	1,145,900	1,082,200	63,700	38,900
	Legal Services	579,600	0	579,600	405,000	403,100	1,900	(3,500)
	Purchasing & Procurement	416,100	0	416,100	347,500	316,900	30,600	3,000
	Internal Audit	253,900	0	253,900	177,500	167,500	10,000	17,400
Chief Executives Office - Support	TOTAL	3,053,000	(2,200)	3,050,800	2,267,900	2,160,200	107,700	48,600

Summary of Operational Adjustments

To CCS support : Pay pressures adjustment      (2,200)  
(2,200)

Budgetary Control Statement  
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Period End: 04 January 2019

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Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,943,500	1,400	4,944,900	3,382,900	3,274,000	108,900	(58,740)
	Property Costs	82,600	0	82,600	65,500	64,000	1,500	8,600
	Transport Costs	64,000	0	64,000	49,200	42,300	6,900	10,100
	Supplies & Services	1,444,700	700	1,445,400	722,000	757,700	(35,700)	36,800
	Third Party Payments	156,400	11,100	167,500	91,800	76,500	15,300	(118,600)
	Transfer Payments	19,898,300	0	19,898,300	12,586,300	11,901,100	685,200	1,090,500
	Support Services	3,286,200	(2,100)	3,284,100	0	0	0	(1,460)
	Depcn And Impairment Losses	66,600	0	66,600	0	0	0	0
Total Expenditure		29,942,300	11,100	29,953,400	16,897,700	16,115,600	782,100	967,200
	Income	(17,068,800)	0	(17,068,800)	(11,822,300)	(11,230,500)	(591,800)	(966,900)
Corp & Comm - Community Resources	TOTAL	12,873,500	11,100	12,884,600	5,075,400	4,885,100	190,300	300

From Other Expenditure &amp; Income to Benefits &amp; Discretionary Payments

11,100 Hero funding - third party payments (Help East Renfrewshire Online)

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	1,152,500	0	1,152,500	657,600	618,900	38,700	(34,300)
	Community Planning	484,300	0	484,300	223,700	236,300	(12,600)	(54,700)
	Community Facilities	0	0	0	0	1,400	(1,400)	(1,400)
	Community Safety	1,492,200	0	1,492,200	941,100	895,300	45,800	(5,400)
	Equal Opportunities	146,900	0	146,900	90,300	83,800	6,500	(25,900)
	Registrars	274,700	0	274,700	60,700	37,700	23,000	19,000
	Grants	179,300	0	179,300	145,400	144,600	800	0
	Auchenback Resource Centre	30,700	0	30,700	23,600	18,300	5,300	0
	Community Resources Managem	174,000	0	174,000	126,000	123,300	2,700	17,625
	Members Expenses	486,400	0	486,400	358,400	343,400	15,000	14,000
	MART	942,900	0	942,900	502,500	467,800	34,700	35,500
	Directorate	80,300	0	80,300	192,800	190,500	2,300	2,775
	Business Support Team	298,200	0	298,200	184,100	178,100	6,000	4,900
	Housing Benefits	499,500	0	499,500	667,000	710,500	(43,500)	(8,800)
	Revenues - Benefits	753,100	11,100	764,200	483,200	425,800	57,400	3,800
	Council Tax/Ndr	4,206,400	0	4,206,400	337,900	331,300	6,600	38,200
	Cost Of Elections	116,500	0	116,500	19,100	12,900	6,200	(1,900)
	Corporate & Democratic Core	1,555,600	0	1,555,600	62,000	65,100	(3,100)	(3,100)
Corp & Comm - Community Resources	TOTAL	12,873,500	11,100	12,884,600	5,075,400	4,885,000	190,400	300

From Other Expenditure &amp; Income to Benefits &amp; Discretionary Payments

11,100 Hero funding - third party payments (Help East Renfrewshire Online)

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Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	7,175,800	(84,800)	7,091,000	4,967,500	5,056,100	(88,600)	(641,500)
	Property Costs	3,500	(1,000)	2,500	0	14,000	(14,000)	(35,200)
	Transport Costs	25,500	(3,000)	22,500	19,600	14,300	5,300	6,300
	Supplies & Services	3,117,700	91,000	3,208,700	2,660,400	3,019,900	(359,500)	87,900
	Third Party Payments	19,400	0	19,400	17,800	15,000	2,800	
	Support Services	0	0	0	0	0	0	
	Depcn And Impairment Losses	1,019,200	0	1,019,200	0	0	0	
	<b>Total Expenditure</b>		<b>11,361,100</b>	<b>2,200</b>	<b>11,363,300</b>	<b>7,665,300</b>	<b>8,119,300</b>	<b>(454,000)</b>
	Income	(1,510,500)	0	(1,510,500)	(448,600)	(440,600)	(8,000)	694,500
Corp & Comm - Support	<b>TOTAL</b>	<b>9,850,600</b>	<b>2,200</b>	<b>9,852,800</b>	<b>7,216,700</b>	<b>7,678,700</b>	<b>(462,000)</b>	<b>112,000</b>

Revenues General	2,220	2,220	to staff costs - pay pressure excess returned
Service reallocations of prior period £100k reserves adjustment	(87,000)		from staff costs (£32K Communications / £20K HR / £30K Customer First / £5K Payroll)
	(1,000)		from property costs (Printing £1K)
	(3,000)		from Transport costs (Printing £3K)
	91,000		to Supplies & Services (Printing -4K / £100K ICT / -5K Payroll)
<b>Total movement</b>	<b>2,220</b>		

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	686,200	2,200	688,400	474,600	429,100	45,500	45,500
	Information Technology	5,005,900	100,000	5,105,900	3,478,600	3,923,400	(444,800)	300
	Policy	484,400	0	484,400	339,600	349,800	(10,200)	(8,300)
	Communications	443,200	(32,000)	411,200	340,600	304,100	36,500	20,200
	Printing	179,100	(8,000)	171,100	131,000	118,400	12,600	2,300
	Human Resources & Payroll	1,636,300	(30,000)	1,606,300	1,398,700	1,348,000	50,700	24,700
	Democratic Services	403,000	0	403,000	281,900	277,400	4,500	10,400
	Customer Services	1,012,500	(30,000)	982,500	771,700	698,700	73,000	16,900
	Core Corporate	0	0	0	0	230,000	(230,000)	
	<b>Total</b>	<b>9,850,600</b>	<b>2,200</b>	<b>9,852,800</b>	<b>7,216,700</b>	<b>7,678,900</b>	<b>(462,200)</b>	<b>112,000</b>

Revenues General	2,220	2,220	transfer back from Chief Executive Office - refund of pay pressure
Service reallocations of prior period £100k reserves adjustment	100,000		to ICT from Communications, Printing, Human Resources and Customer Services
	(32,000)		from Communications staffing to ICT
	(8,000)		From Printing to ICT (transport £3K, property costs £ 1K & supplies £4k)
	(30,000)		from Human Resources to ICT (£20K HR staffing / £5K Payroll staffing / £5K Payroll supplies)
	(30,000)		from Customer Services to ICT (£30K staffing)
<b>Total movement</b>	<b>2,220</b>		

Budgetary Control Statement  
Period 10 / 2019 04 Jan 2019

Period End: 04 January 2019

Period 10 / 2019

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,618,300	0	1,618,300	770,400	929,900	(159,500)	300,000
	Support Services	75,000	0	75,000	0	0	0	
Total Expenditure		1,693,300		1,693,300	770,400	929,900	(159,500)	300,000
	Income	0	0	0	0	(421,200)	421,200	(279,000)
Other Expenditure & Income	TOTAL	1,693,300	0	1,693,300	770,400	508,700	261,700	21,000

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,693,300	0	1,693,300	770,400	929,900	(159,500)	300,000
	Income	0	0	0	0	(421,200)	421,200	(279,000)
Other Expenditure & Income	TOTAL	1,693,300	0	1,693,300	770,400	508,700	261,700	21,000

Budgetary Control Statement  
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Period End: 04 January 2019

Period 10 / 2019

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,224,000	0	2,224,000	1,782,700	2,191,400	(408,700)	22,400
	Support Services	5,300	0	5,300	0	0	0	
Total Expenditure		2,229,300		2,229,300	1,782,700	2,191,400	(408,700)	22,400
Joint Boards	TOTAL	2,229,300	0	2,229,300	1,782,700	2,191,400	(408,700)	22,400

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000	0	1,766,000	1,324,700	1,733,500	(408,800)	22,300
	Renfrewshire Valuation J/Brd	458,000	0	458,000	458,000	457,900	100	100
	Support Services	5,300	0	5,300	0	0	0	0
Joint Boards	TOTAL	2,229,300	0	2,229,300	1,782,700	2,191,400	(408,700)	22,400



Budgetary Control Statement  
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Period End: 04 January 2019

Period 10 / 2019

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	(11,100)	188,900	0	0	0	62,400
Total Expenditure		200,000	(11,100)	188,900				62,400
Contingency - Welfare	TOTAL	200,000	(11,100)	188,900	0	0	0	62,400

To CCS Benefits and Discretionary payments - HERO funding - CAB

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	(11,100)	188,900	0	0	0	62,400
Contingency - Welfare	TOTAL	200,000	(11,100)	188,900	0	0	0	62,400

To CCS Benefits and Discretionary payments - HERO funding - CAB

Budgetary Control Statement  
Period 10 / 2019 04 Jan 2019

Period End: 04 January 2019

Period 10 / 2019

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	21,275,400	0	21,275,400	14,822,000	13,495,600	1,326,400	928,000
	Property Costs	1,009,300	0	1,009,300	588,300	427,300	161,000	81,000
	Transport Costs	221,000	0	221,000	170,000	204,100	(34,100)	(60,000)
	Supplies & Services	2,260,100	0	2,260,100	1,135,000	1,038,800	96,200	(57,000)
	Third Party Payments	37,577,900	0	37,577,900	25,776,400	26,435,600	(659,200)	(1,444,600)
	Support Services	2,138,500	0	2,138,500	0	0	0	
	Depcn And Impairment Losses	748,300	0	748,300	0	0	0	
	Financing Costs	0	0	0	0	0	0	
<b>Total Expenditure</b>		<b>65,230,400</b>		<b>65,230,400</b>	<b>42,491,600</b>	<b>41,601,400</b>	<b>890,200</b>	<b>(552,600)</b>
	Income	(10,787,700)	0	(10,787,700)	(8,587,300)	(8,728,700)	141,400	97,000
Core funding from	Integration Joint Board	(54,272,400)	0	(54,272,400)	(34,337,800)	(33,266,900)	(1,071,500)	455,600
Health & Social Care Partnership	<b>TOTAL</b>	<b>170,300</b>	<b>0</b>	<b>170,300</b>	<b>(433,500)</b>	<b>(394,300)</b>	<b>(39,200)</b>	<b>0</b>
Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	473,900	0	473,900	608,000	558,200	49,800	(380,600)
	Children & Families	8,621,100	0	8,621,100	5,630,800	5,047,400	583,400	251,000
	Older People	23,985,300	0	23,985,300	16,635,500	16,463,800	171,700	(542,000)
	Physical Disability	4,644,800	0	4,644,800	3,285,000	3,219,300	65,700	84,000
	Learning Disability	9,279,900	0	9,279,900	4,999,300	6,656,900	(1,657,600)	106,000
	Mental Health	1,516,700	0	1,516,700	708,800	1,004,600	(295,800)	(30,000)
	Addictions	273,400	0	273,400	212,100	211,400	700	(46,000)
	Criminal Justice	36,500	0	36,500	(110,600)	(66,000)	(44,600)	27,000
	Support Service & Management	5,611,200	0	5,611,200	1,935,500	(222,900)	2,158,400	75,000
		54,442,700	0	54,442,700	33,904,300	32,872,600	1,031,700	(455,600)
Core Funding from	Integration Joint Board	(54,272,400)	0	(54,272,400)	(34,337,800)	(33,266,900)	(1,071,500)	455,600
Health & Social Care Partnership	<b>TOTAL</b>	<b>170,300</b>	<b>0</b>	<b>170,300</b>	<b>(433,500)</b>	<b>(394,300)</b>	<b>(39,200)</b>	<b>0</b>

Budgetary Control Statement  
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Period End: 04 January 2019

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Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,164,200	0	4,164,200	2,941,300	2,712,000	229,300	128,700
	Property Costs	1,264,700	0	1,264,700	885,000	481,000	404,000	21,600
	Transport Costs	145,400	0	145,400	111,800	94,100	17,700	4,200
	Supplies & Services	2,319,800	0	2,319,800	1,458,600	1,576,700	(118,100)	(93,600)
	Third Party Payments	0	0	0	0	1,400	(1,400)	0
	Transfer Payments	330,600	0	330,600	42,100	48,900	(6,800)	7,500
	Support Services	912,300	0	912,300	0	0	0	0
	Depcn And Impairment Losses	4,637,200	0	4,637,200	0	0	0	20,000
<b>Total Expenditure</b>		<b>13,774,200</b>		<b>13,774,200</b>	<b>5,438,800</b>	<b>4,914,100</b>	<b>524,700</b>	<b>88,400</b>
	Income	(13,774,200)	0	(13,774,200)	(10,001,400)	(9,387,500)	(613,900)	(47,400)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,562,600)</b>	<b>(4,473,400)</b>	<b>(89,200)</b>	<b>41,000</b>

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,635,300	0	2,635,300	1,642,600	2,119,600	(477,000)	109,500
	Homelessness	0	0	0	0	(100)	100	0
	Hra - Client	(2,635,300)	0	(2,635,300)	(6,205,100)	(6,592,800)	387,700	(68,500)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,562,500)</b>	<b>(4,473,300)</b>	<b>(89,200)</b>	<b>41,000</b>

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