

EAST RENFREWSHIRE COUNCILCABINET5 April 2018Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2017/18**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2017/18. The report provides details of expected year end variances for each department up to period 11 and is based on the financial position as at 2 February 2018.

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 10 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 5 January 2018 report to Cabinet	233,779
Additional Grant Funding	344
Total Net Expenditure to be Monitored	<u>234,123</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 2 February the estimated year end position shows a net favourable variance on net expenditure of £4,356k based on current information, this equates to the projected underspend on General Fund services. Council Tax collection has been higher than budgeted, with additional income of £700k now anticipated, bringing the total forecast underspend on General Fund services to £5,056k.

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £792k, due mainly to underspends within staffing, utilities, transport, payments to other agencies and 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, by new school equipment costs that were originally budgeted to be capital expenditure and by an increased service payment to ERCL based on their latest outturn projection. The movement from the last reported period 10 outturn is mainly due to higher projected underspends within payroll and transport, offset by the projected increase in the service payment to ERCL and revised income projections.

ii) Corporate & Community – Community Resources

The projected underspend of £989k is primarily due to lower than anticipated expenditure within Council Tax Reduction coupled with payroll savings arising from delays in filling vacant posts. The indicated underspend levels are mainly within services that have transferred from Other Expenditure & Income and Other Housing within Environment.

iii) Corporate & Community - Support

The anticipated underspend of £276k is mainly due to payroll savings. The movement from the last reported Period 10 outturn is mainly due to higher projected underspends on payroll and supplies within Revenues, HR, Customer First and Communications and is in line with the early delivery of 2018-19 efficiency savings.

iv) Other Expenditure

The underspend of £1,757k mainly reflects a revised calculation of the Council's loans debt charges due to lower than anticipated interest rates and the revised timing of last year's General Fund capital programme (£1,368k). In addition, corporate resources for service redesigns, pension costs and contingent events are also underspent by (£389k). The movement from the last reported period 10 outturn is due to an increase in commitments arising from the Council's service restructure and redesign (Change Programme) and additional income.

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

The ongoing review of current care package commitments and the part achievement of planned 2017-18 savings funded from the IJB reserves across all services, indicates a projected operational underspend of £103k by the year end. Any projected underspend will be taken forward as a reserve within the Integration Joint Board.

VARIANCE ANALYSIS

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

Department	Forecast Outturn Variance £'000				
	P3	P5	P8	P10	P11
Education	430	569	579	754	792
Contribution to IJB	0	0	0	0	0
Environment (Incl. O/Housing)	10	10	2	77	101
Environment – Support	9	(17)	(23)	(27)	(7)
Corporate & Community – Comm. Res	639	486	1,002	994	989
Corporate & Community - Support	254	141	189	227	276
Chief Executive's Office	34	35	44	48	54
Chief Executive's Office - Support	14	22	41	38	56
Other Expenditure & Income	876	827	2,050	2,140	1,757
Joint Boards	27	27	27	27	27
Corporate Contingency	311	311	311	311	311
Housing Revenue Account	(13)	6	58	0	
Total £ Variance	2,591	2,417	4,280	4,589	4,356
Total Budgeted Expenditure	232,017	232,302	232,302	233,779	234,123
% Variance	1.1%	1.0%	1.8%	2.0%	1.9%

CONCLUSIONS

7. The Council’s projected revenue out-turn position is reported as an operational underspend of £5,056k. The report has highlighted a number of operational variances that require management action to ensure that departmental expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

RECOMMENDATIONS

8 It is recommended that:

- members approve service virements and operational adjustments and note the reported probable out-turn position.
- management action is taken to remedy the forecast overspend in Environment – Support.
- all departments continue to closely monitor their probable outturn position.

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BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

KEY WORDS

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

**BUDGET MONITORING REPORTS
PERIOD 11
As at 02 February 2018**

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PROBABLE OUTTURN FORECAST AS AT 02 February 2018 - £791,400 Underspend**Pre Five Education (£451,900 underspend)**

An over-recovery of income in relation to Wraparound charges is forecast due to increased capacity/ demand (£410k). An underspend is forecast in relation to higher than budgeted turnover savings (£72k) and in contract catering costs (£31k) based on the trend to date. This is partially offset by an overspend in Non Domestic Rates (NDR) (£37k) arising from the property revaluation as at 1st April 2017 and water meter charges (£28k) due to a leak at the new Cart Mill Family Centre.

Primary Education (£236,600 underspend)

Underspends are projected in relation to higher than budgeted turnover savings (£18k), NDR (£17k), utilities (£72k) as a result of lower than budgeted tariffs, contract catering costs (£32k) based on current trends and in relation to PPP/PFI contract costs (£61k). An overspend is projected in relation to school equipment costs that had originally been budgeted for as capital expenditure for the new Faith Schools Joint Campus (£53k). An over-recovery of income is forecast in relation to the sale of school meals (£59k) and other miscellaneous income (£22k).

Secondary Education (£44,000 underspend)

An underspend is projected in relation to NDR (£24k), grounds maintenance (£29k) and in relation to utilities (£71k) due to lower than budgeted tariffs. Contract catering costs are currently forecast to be overspent (£38k) based on the trend to date reflecting an increase in uptake within Secondary. An overspend is projected in relation to PFI/PPP contract costs due to a higher rate of inflation than that budgeted for (£52k) and school equipment that had originally been budgeted for as capital expenditure for the new Barrhead High (£50k). A net under-recovery is projected in relation to miscellaneous income (£22k), while an over-recovery of income is forecast in relation to the sale of school meals (£80k).

Special Education (£132,700 underspend)

Underspends are projected in relation to higher than budgeted turnover savings (£14k), utilities (£8k), contract catering (£18k), pupils receiving hospital tuition (£11k) and in relation to payments to other agencies and bodies for pupils attending establishments out with the authority (£108k) based on commitments known to date. These underspends are partially offset by a projected overspend in transport hire costs (£26k) based on updated commitment information now available.

Schools – Other (£39,600 overspend)

An overspend is projected as a result of redundancy costs and the cost of staff on redeployment within the department (£103k). Both of these costs are associated with the delivery of approved savings. An overspend is also forecast in relation to the instrumental music service (£42k). This is partially offset by higher than budgeted staff turnover savings achieved (£35k) and anticipated underspends in relation to the cost of school milk (£41k) and superannuation additional allowances (£27k).

Other Services (£232,900 underspend)

A number of variances across the department contribute to this variance including underspends in Facilities Management (£129k) and in Clothing Grants (£31k) offset by the cost of detriment payments within Cleaning (£123k) and an overspend in Administrative Services (£37k) which is primarily due to a higher than budgeted rate of payroll oncosts. In addition an underspend is projected in relation to school transport contract payments (£234k).

Culture and Leisure Services (£267,100 overspend)

An overspend is projected in relation to the service payment to be paid to ERCL (£277k) based on their latest probable outturn projection and following a review of ERCL finances. This is partially offset by an underspend in the property costs associated with the properties operated by ERCL (£10k).

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The forecast based on currently available information indicates an underspend of £791,400 which represents 0.58% of the Education department budget. This must be considered in light of Devolved School Management and the recent Cabinet decision in relation to DSM carry forward.

Overall the main favourable variances at Period 11 can be summarised as underspends within Facilities Management (£129k) offset by the cost of detriment payments within Cleaning (£123k), underspends in staffing (£139k), utilities (£185k), contract catering (school meals and school milk) (£84k), school transport (£234k), payments to other agencies in Special Education (£108k), and by over-recoveries of income in relation to wraparound (£410k) and the sale of school meals (£150k). This position is partially offset by overspends on staffing costs in relation to redeployment & redundancy costs associated with the delivery of approved savings (£103k), on costs incurred on equipment for new schools which were originally budgeted to be capital expenditure (£108k), on the additional service payment to ERCL (£277k) and by a projected net overspend in relation to the instrumental music service (£42k).

The main movements from the previous outturn reported at Period 10 arise as a result of updated year to date/ commitment information in relation to payroll costs (£101k), property costs (£32k), transport costs (£192k) and payments in respect of clothing grants and superannuation additional allowances (£57k). This is offset by increased expenditure on the service payment payable to ERCL (£277k) and revised income projections (£67k under-recovery).

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 02 February 2018 – Nil Variance

Children & Families (£10,000 underspend) The projected underspend of £10,000 is the net impact of lower than estimated third party payments (£198k), higher staff costs (£171k) largely due to an under recovery of staff turnover (£74k) and additional sessional staff (£97k). The current projection includes an allowance for any increase in activity to 31 March 2018.

Older Peoples Service (£281,000 underspend) The projected underspend of £281,000 primarily reflects the current cost of care packages (£305k), offset by one off projected property costs of £73k for Bonnyton House in order to reflect the costs of short term decant and refurbishment of some rooms. The budget realignment between older people and adults will be reviewed.

Some costs have been incurred relating to the closure of Greenlaw Grove and continue to be monitored, with a view to recouping such expenditure in line with any contract terms and conditions.

Physical & Sensory Disability (£232,000 overspend) The projected overspend of £232,000 primarily reflects the committed cost of care packages (£294k) reflecting a full year provision of high cost care packages, offset in part by large aids and adaptations (£95k).

Learning Disability (£340,000 overspend) The projected overspend of £340,000 principally reflects the current cost of care package commitments (£372k). The cost implications and associated funding of recent government announcements relating to backdating sleepover costs are being assessed.

Mental Health (£261,000 underspend) The projected underspend of £261,000 primarily reflects the current cost of care packages (£205k) and current staff turnover savings from vacancies (£46k).

Addictions & Substance Misuse (£30,000 underspend) The projected underspend of £30,000 reflects staff vacancies and care package costs.

Support Service & Management (£78,000 underspend) The projected underspend of £78,000 primarily reflects additional costs relating to service transformation and finance support (£63k) being offset by projected lower property costs (£121k) and supplies (£20k). The additional costs incurred in respect of service transformation and finance support and will be funded from reserves dependant on the bottom line position at year end.

Service Strategy (£712,600 Overspend) The projected outturn reflects that £661k of savings have been released to date from Fit for the Future, leaving a balance of £732k still to be achieved by the HSCP in 2017/18. This will be met from reserves in line with the Integration Joint Board strategy. Savings have been identified for 2018/19 and work is ongoing to meet the balance

Other Services (£4,000 Overspend) A number of other variances across the department contribute to this favourable variance.

Summary:

The projected outturn position, excluding the Fit For the Future Programme highlights an underspend of £103,000. The planned Fit For The Future Programme drawdown for 2017/18 was initially budgeted at £1,392,600 but is now projected at £628,600 reflecting the in year operational position and savings achieved to date. Any projected over or under spend will be either settled by or taken forward as a reserve within the Integration Joint Board.

PROBABLE OUTTURN FORECAST AS AT 02 February 2018 - £100,900 Underspend

Directorate (£285,300 Overspend)

Change Programme one off costs in relation to consultancy, ICT digital platform etc (£312k - These one off costs have supported achievement of c£500k savings to date, and will assist the Department to achieve its planned £3.1m savings overall arising from its change programme over the next 3 years. Small overspend linked to the additional HR resource needed to support the change programme (£38k). Redundancy costs (£59k) will be offset by a transfer of central funds to compensate. Overspends partially offset by an underspend in payroll (£46k) and within Energy Management due to managed vacancies (£8k) Finally, projected utility cost underspends (£23k).

Non-Operational Properties (£75,000 Underspend)

Costs related to non-operational properties are lower than anticipated.

Planning and Building Control (£72,000 Underspend)

Scenario Planning Savings for 2017/18 not yet fully achieved due to the timing of service redesigns (£172k). There is also additional staffing costs in Development Management offset by managed vacancies within Building Control. Redundancy costs related to the change programme (£159k) will be offset by a transfer of central funds to compensate. IT equipment costs related to E Planning are projected to overspend (£20k), however planning fee income projections are favourable (£273k).

Economic Development (£87,300 Overspend)

Managed underspends in Economic Initiatives (£22k) and in family firm expenditure as the project gets up to speed (£57k). Rental income is also slightly over recovered (£18k) Timing delays in redesign implementation putting pressure on budget (£75k). Vacancies partially offset this but these have had a subsequent impact on recharge income to City Deal (£51k combined) A prudent view of European funding reflects an under recovery (£48k)

Roads/RCU (£378,600 Overspend)

Income recovery of fees and charges expected to exceed budgeted levels (£25k), underspend in Salt Barn Leasing costs (£18k). Severe winter conditions between period 10 and 11 resulting in pressure on budget (£300k). A contribution from the Winter Contingency fund is reported to offset these costs. Overspend in maintenance costs (£98k) Consultancy support to cover vacancies and skills shortages (£75k) and overspend in routine maintenance (£107k). Income from other departments within the council is also expected to under-recover (£127k)

Parks (£100,500 Underspend)

Slight overspend in payroll (£10k). Transport costs are projected to overspend (£31k) Projections for Cemetery income indicate there may be some pressure (£10k). Treeworks costs are expected to slightly overspend (£38k) alongside playground supplies (£20k). Early action taken to identify compensating underspends in various smaller budget lines (41k) and grounds maintenance cost over recovery (£104k). Over recovery of rental income (£67k).

Cleansing (£207,900 Underspend)

Payroll costs within Cleansing are projected to underspend (£90k). Despite improvement from last period Agency costs will be overspent (£50k) to cover vacancies and staff sickness. However, a reduction in costs related to 3 weekly collection (£63k) and reduced transport costs due to newer vehicles being in place (£76k) offset this overspend. Close management of the street cleaning contract also contributes to the overall underspend (£30k).

Waste Management (£196,200 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.(£111k). However the trend in tonnage rates at the civic amenity site would indicate an overspend here (£93k) although this is an improving position. However, there is also an increase in income from sales of recyclables due to a more favourable contract being negotiated. (£79k). Underspends in Payroll (£69k) and pre-planned equipment underspends (£27k) alongside other smaller underspends also contribute to the overall underspend.

Protective services (£41,700 Underspend)

An underspend in Scientific Services costs (£33k) has contributed to a favourable position, there is also a projected underspend in contaminated land costs (£10k).

Vehicle (£4,400 Overspend)

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

Other Housing (£163,200 Underspend)

There is an underspend in Payroll (£31k) and alongside this Management have identified early underspend opportunities in the Homeless Services (£74k) to offset spending pressures elsewhere within Environment alongside projected underspends in redecoration costs and repairs (£58k)

Summary: Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Figures show pressures in budget arising from early costs incurred facilitating the departments significant change programme (£312k). Implementation of first two service redesigns took longer than anticipated, resulting in planned savings payroll costs being delayed (£256k). Although improving, waste at Civic Amenity sites continues to see increasing trends (£93k), since period 10 winter conditions have been severe and an over spend of £300k is projected, offset by a drawdown from the Winter Contingency. Income projections within Roads with regards to work done for other departments indicate an under-recovery (£127k) and treeworks are also slightly overspent (£38) Management action has identified underspends and potential income over recoveries to mitigate these pressures. Planning fee income remains buoyant (£273k) alongside rental income in Parks (£67k) and the new three weekly collection system continues to show trends allowing underspend to be shown (£231k). Pre-planned underspends in Economic Development (£79k) and in Scientific Services costs in Prevention Services (£33k). Vacancies have been frozen where possible to limit expenditure and underspends have been identified within Other Housing (£163k) alongside savings in non-operational properties (£75k). This, alongside other smaller variances, has resulted in an outturn position of £100,900 underspend at period 11. Should Environments position continue to be favourable at the year end, any underspend will be used to offset redundancy costs incurred as part of the change programme in 2017/18, offsetting the requirement for Central funds to compensate for these costs.

ENVIRONMENT SUPPORT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 02 February 2018 - £6,200 OVERSPEND

PROPERTY & TECHNICAL SERVICES (72,800) Overspend

Vacancies within Health and Safety are causing an underspend (£50k). These are being offset by an overspend in Agency costs (£21k) at period 11. Property and Technical services are employing a new hourly rate charging mechanism for Capital projects, designed to ensure a more accurate allocation of staff time to capital projects. Due to higher than estimated staff sickness this is unlikely to fully recover budgeted income levels (£49k). Alongside this, early one off consultancy costs incurred to support the Departments ambitious programme of change are also causing an overspend (£30k). Costs have been incurred in relation to future asset disposals are also causing a pressure (£28k)

Central Accommodation £66,600 Underspend

Utility costs are projected to slightly underspend (£44k). In line with overspend projections elsewhere management have taken action to limit all but essential repair work to central buildings allowing a projected underspend to be shown.(£26k). Winter Maintenance at Council Buildings is now likely to overspend due to recent weather (£12k), however the decant budget is now likely to be underspent (£10k)

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 reducing the impact of these and also related to Capital programme support, income related to the Capital programme has been reduced accordingly. Staff sickness rates are placing pressure on income recovery and therefore an overspend of £6,200 is reported at period 11 to reflect this budgetary pressure.

Probable Outturn Forecast as at 2 February 2018 - £988,800 Underspend

Community Learning & Development, Community Planning & Community Safety (£49,800 Overspend)

The overspend is largely due to additional staff costs associated with the Community Safety service review commissioned to inform future savings plans.

Council Officers, Scottish Welfare Team & Business Support (£61,000 Underspend)

The underspend mainly relates to payroll costs being lower than budgeted, basically due to the early delivery of efficiency savings for 2018-19.

Money Advice & Registrars (£37,700 Underspend)

The Money Advice budget is expected to be underspent by £17,100 largely due to staffing related underspends. The Registrars service is expected to be underspent by £20,600 due to a combination of staffing underspends and a projected over-recovery of income.

Directorate, Community Resources Management & Equalities (£31,600 Underspend)

Expenditure on the Eastwood Park maintenance budget is expected to be lower than budgeted.

Members Expenses, Elections and Corporate & Democratic Core (£19,300 Overspend)

The overspend is mainly due to expenditure on the election being higher than budgeted.

Housing Benefits & Revenues Benefits (£82,800 Underspend)

The Housing Benefits budget which was transferred from Environment is expected to be underspent by £32,600 this year. The Benefits service is expected to be underspent by £50,200 due to lower spending on staffing, printing, other admin and archiving, essentially due to early delivery of efficiency savings for 2018-19.

Council Tax/ Non Domestic Rates (£844,800 Underspend)

The Council Tax Reduction budget is expected to be £799k under budget as a result of lower benefit applications and late confirmation of additional resource from the Scottish Government of £592k.

Summary: Period 11 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £988,800 on Community Resources is largely due to an underspend on Council Tax reduction of £799k as a result of late confirmation of additional funding from the Scottish Government of £592k. Approximately £958,900 of the total underspend is in areas that were transferred to Community Resources as part of a budget resource transfer from Miscellaneous and Other Housing from Environment. The movement from the last report is mainly due to a lower underspend being forecast on payroll and supplies budgets.

CORPORATE & COMMUNITY – SUPPORT SERVICES**Probable Outturn Forecast as at 02 February 2018 - £275,700 Underspend****Revenues General, Policy & Improvement & Mailroom (£46,200 Underspend)**

There are underspends on staffing, supplies and transport reflecting the early delivery of efficiency savings for 2018-19.

ICT (£47,100 Underspend)

The projected underspend in ICT is mainly due to vacancies and underspends in supplies budgets.

Customer First, Communications & Printing (£115,700 Underspend)

There are staffing related underspends across all of these services due to vacancies and the early delivery of efficiency savings for 2018-19.

Human Resources & Payroll (£55,900 Underspend)

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

Democratic Services (£10,800 Underspend)

The underspend is mainly due to lower spending on transport and supplies lines than budgeted.

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £275,700 in Support is largely due to a combination of underspends across payroll budgets due to vacancies and reduced expenditure on supplies budgets. The movement from the last report is largely due to variances on payroll/supplies budgets within Creditors, HR, Customer First and Communications.

CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 2nd FEBRUARY 2018 - £54,600 UNDERSPEND**Accountancy (£22,000 Underspend)**

There is a projected underspend on the Audit Fee (£12k) 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 (£20,500 Underspend)

Taxi Licence income is higher than budgeted (£20k) due to increased uptake of taxi licences for popular one, two or three year licences.

Licensing Board (£12,100 Underspend)

Licensing Board projected income is over budget (£13k) and Miscellaneous Supplies & Services projected expenditure is over budget (£1k) based upon last year's outturn and current levels of income and expenditure to date.

Summary: Period 11 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 11 of £54,600 are lower than estimated Audit Fees and additional Loans Fund Interest in Accountancy, additional Taxi Licence Income in Civic Licensing and additional Licensing Board Income.

Chief Executive's Office

The projected underspend of £55,900 is comprised of several main variances:

There is a projected underspend (£27k) in the Chief Executive's Office due to a temporary staff appointment on fewer working hours than what was allowed for in the budget. Legal Services have additional projected income (£48k) as a result of the recharge to capital of costs incurred in relation to Council House sales and the recharge of legal costs to other Departments and City Deal. Procurement has a projected underspend because of a staff vacancy (£10k) and additional projected income (£11k) due to the recharge of some costs to City Deal. Accountancy has some underspends as a result of changes in various contracts (£14k) and a lower requirement for Training (£8k).

Partly offsetting these favourable variances are a projected overspend on Payroll Costs in Accountancy (£21k) due to a lower level of staff turnover than what was allowed for in the budget. Legal have also incurred additional Legal Fees (£41k) in respect of City Deal (see above).

Summary: Period 11 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 11 of £55,900 are a temporary staff member on reduced working hours in the Chief Executive's Office, additional income in Legal Services for recharges to the capital programme, additional income in Procurement for recharges to City Deal and contract underspends in Accountancy.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 2nd FEBRUARY 2018 - £1,757,200 UNDERSPEND

Restructuring Costs (£ 156,600 Underspend)

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

Unallocated Overheads (£ 88,100 Underspend)

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

Loan Debt (£1,368,000 Underspend)

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

Other Services (£144,500 Underspend)

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

Summary:

Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Lower than expected commitment costs combined with slippage in implementation arising within the Council's service redesigns, pension costs, Loan Debt and contingent events / operations have all contributed to this forecast underspend of £1,757,200. The forecast position of £1,757,200 will be subject to change dependant on the final year end position of Environment department, as a favourable position will reduce the commitment of funded redundancy costs arising from the services change programmes.

HOUSING REVENUE ACCOUNT**PROBABLE OUTTURN FORECAST AS AT 02 February 2018 – Nil Variance****Housing Maintenance Team (£12,400 Overspend)**

Increase in Agency costs (£105k), Materials (88k) and Sub Contractors (£62k) to cover vacancies and workload commitments. This is partially offset by Payroll costs (167k), a projected over-recovery of income mainly related to Capital works (12k) and favourable projections of vehicle and other costs (£64k).

Housing Revenue Account (HRA) (£12,400 Underspend)

Overspend in payroll related to Agency staff (£113k) partly covering vacancies (£173k). There is a potential impact from the Environment Department Change Programme to the payroll costs within the HRA which would cause an overspend (£61k). Current projections of cost of Voids indicate a budgetary pressure (£20k). It is projected there will be an underspend within Loan Charges related to the most up to date Capital Programme figures (£215k). There is also a slight over-recovery of rental income projected due to fewer than budgeted Right-to-Buy sales (£95k). Management have taken the decision that any surplus will be used to reduce future borrowing requirements therefore a contribution of £273k will be made from current year surpluses to reduce existing debt levels.

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. Management plan that any surplus made within the HRA will be used to reduce borrowing costs and therefore reduce the impact of loan charges in the future, therefore a zero variance is shown at period 11.

Budgetary Control Statement
Period 11 / 2018 02 Feb 2018

Period End: 02 February 2018

Period 11 / 2018

Department	Per 10 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	135,282,500	322,800	135,605,300	94,870,600	92,113,200	2,757,400	791,400
Health & Social Care Partnership	462,000	0	462,000	(346,500)	(384,100)	37,600	0
Contribution to Integrated Joint Board	45,550,400	6,000	45,556,400	30,646,900	30,194,300	452,600	0
Environment	32,831,100	0	32,831,100	22,570,300	19,683,000	2,887,300	100,900
Environment - Support	0	0	0	1,456,800	1,693,300	(236,500)	(6,200)
Chief Executives Office	93,200	0	93,200	110,100	11,900	98,200	54,600
Chief Executives Office - Support	0	0	0	2,381,800	2,310,300	71,500	55,900
Corp & Comm - Community Resources	14,027,600	15,000	14,042,600	4,636,700	5,007,500	(370,800)	988,800
Corp & Comm - Support	0	0	0	7,109,300	7,134,600	(25,300)	275,700
Other Exp & Income	2,942,400	0	2,942,400	1,646,600	1,436,500	210,100	1,757,200
Joint Boards	2,249,000	0	2,249,000	2,239,000	2,212,200	26,800	26,800
Contingency	341,000	0	341,000	0	0	0	311,000
Housing Revenue Account	0	0	0	(4,696,300)	(4,274,200)	(422,100)	0
TOTAL	233,779,200	343,800	234,123,000	162,625,300	157,138,500	5,486,800	4,356,100

Additional Resources:-

Education:-	Teachers Pay	152,000
	Teachers Induction Scheme	170,800
Contribution to Integration Joint Board:-	Sensory Impairment	6,000
Corp & Comm - Community Resources:-		
	Council Tax Reduction Scheme (Admin)	6,000
	Discretionary Housing Payment (Admin)	9,000
		<u>343,800</u>

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Subjective Name	Per 10 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (over)/ under	Forecast
Employee Costs	130,032,600	323,500	130,356,100	111,641,500	110,231,100	1,410,400	380,000.00
Property Costs	16,192,900	190,500	16,383,400	13,077,500	11,656,100	1,421,400	932,500.00
Transport Costs	5,175,000	5,800	5,180,800	4,185,100	4,176,900	8,200	(125,400.00)
Supplies & Services	54,304,600	(398,900)	53,905,700	41,339,100	38,571,100	2,768,000	(2,272,100.00)
Contributions	2,249,000	0	2,249,000	2,239,000	2,212,200	26,800	26,800.00
Third Party Payments	43,211,900	219,700	43,431,600	32,655,700	32,424,700	231,000	(820,700.00)
Transfer Payments	22,845,500	3,200	22,848,700	14,602,000	14,085,600	516,400	1,373,800.00
Support Services	13,041,900	230,800	13,272,700		9,800	(9,800)	6,700.00
Other Expenditure	2,942,400	0	2,942,400	1,646,600	1,511,300	135,300	1,703,800.00
Depcn And Impairment Losses	18,945,300	0	18,945,300	0	0	0	215,400.00
TOTAL EXPENDITURE	308,941,100	574,600	309,515,700	221,386,500	214,878,800	6,507,700	1,420,800.00
Income	(75,161,900)	(230,800)	(75,392,700)	(58,761,200)	(57,740,300)	(1,020,900)	2,935,300.00
TOTAL	233,779,200	343,800	234,123,000	162,625,300	157,138,500	5,486,800	4,356,100.00

Additional Resources:-

Education:-	Teachers Pay	152,000
	Teachers Induction Scheme	170,800
Contribution to Integration Joint Board:-	Sensory Impairment	6,000
Corp & Comm - Community Resources:-		
	Council Tax Reduction Scheme (Admin)	6,000
	Discretionary Housing Payment (Admin)	9,000
		343,800

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Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs		86,699,300	314,200	87,013,500	68,879,600	68,393,300	486,300	(73,500)
	Property Costs		10,842,100	190,500	11,032,600	8,888,100	8,121,600	766,500	111,600
	Transport Costs		1,773,100	5,800	1,778,900	1,335,600	1,163,000	172,600	210,900
	Supplies & Services		28,321,500	(193,400)	28,128,100	19,296,200	19,171,400	124,800	(249,400)
	Third Party Payments		6,797,000	0	6,797,000	5,946,200	5,986,800	(40,600)	(456,400)
	Transfer Payments		809,900	5,700	815,600	717,900	932,100	(214,200)	(372,700)
	Support Services		4,658,400	0	4,658,400	0	0	0	0
	Depcn And Impairment Losses		9,423,100	0	9,423,100	0	0	0	0
Total Expenditure			149,324,400	322,800	149,647,200	105,063,600	103,768,200	1,295,400	(829,500)
	Income		(14,041,900)	0	(14,041,900)	(10,193,000)	(11,655,000)	1,462,000	1,620,900
Education	TOTAL		135,282,500	322,800	135,605,300	94,870,600	92,113,200	2,757,400	791,400

Additional Resources:-

Education:-	Teachers Pay	152,000
	Teachers Induction Scheme	170,800
		322,800
		322,800

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Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education		8,665,800	(80,600)	8,585,200	6,638,000	5,551,700	1,086,300	451,900
	Primary Education		42,518,300	315,900	42,834,200	31,207,100	30,793,700	413,400	236,600
	Secondary Education		56,300,700	144,100	56,444,800	41,800,100	41,214,900	585,200	44,000
	Schools Other		3,492,400	(45,200)	3,447,200	2,776,400	2,482,600	293,800	(39,600)
	Special Education		6,332,300	(6,300)	6,326,000	4,352,500	4,323,000	29,500	132,700
	Psychological Service		849,300	2,000	851,300	694,600	693,200	1,400	(200)
	Transport (excl Spec Educ)		962,100	0	962,100	684,900	500,000	184,900	234,000
	Bursaries / Emas		0	0	0	0	42,700	(42,700)	0
	Provision for Clothing		180,700	0	180,700	178,600	148,200	30,400	30,700
	Administration & Support		8,896,100	(7,100)	8,889,000	2,445,700	2,437,500	8,200	(37,300)
	School Crossing Patrollers		0	0	0	(31,100)	(79,600)	48,500	51,100
	Catering		0	0	0	(380,300)	(420,400)	40,100	104,000
	Cleaning		0	0	0	(270,200)	(161,100)	(109,100)	(149,400)
	Culture & Leisure Services		7,084,800	0	7,084,800	4,774,300	4,586,800	187,500	(267,100)
Education	TOTAL		135,282,500	322,800	135,605,300	94,870,600	92,113,200	2,757,400	791,400

Additional Resources:-

Education:-	Teachers Pay	152,000
	Teachers Induction Scheme	170,800
		<u>322,800</u>

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Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments		45,550,400	6,000	45,556,400	30,646,900	30,194,300	452,600	
Contribution to Integration Joint Board	TOTAL		45,550,400	6,000	45,556,400	30,646,900	30,194,300	452,600	0

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding		45,550,400	6,000	45,556,400	30,646,900	30,194,300	452,600	
Contribution to Integration Joint Board	TOTAL		45,550,400	6,000	45,556,400	30,646,900	30,194,300	452,600	0

Additional Resources:-

Contribution to IJB:- Sensory Impairment 6,000

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Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy		178,100	0	178,100	571,200	641,300	(70,100)	(712,600)
	Children & Families		8,228,600	0	8,228,600	5,257,800	5,261,800	(4,000)	10,000
	Older People		23,116,500	0	23,116,500	17,216,800	16,612,400	604,400	281,000
	Physical Disability		4,179,600	6,000	4,185,600	3,355,400	3,321,300	34,100	(232,000)
	Learning Disability		8,549,300	0	8,549,300	5,511,600	5,813,200	(301,600)	(340,000)
	Mental Health		1,557,400	0	1,557,400	821,200	880,800	(59,600)	261,000
	Addictions		252,900	0	252,900	102,300	118,100	(15,800)	30,000
	Criminal Justice		20,500	0	20,500	69,900	(29,900)	99,800	(4,000)
	Support Service & Management		5,569,500	0	5,569,500	1,969,800	1,891,200	78,600	78,000
Total Expenditure			51,652,400	6,000	51,658,400	34,876,000	34,510,200	365,800	(628,600)
	Core Funding from Integration Joint Board		(45,550,400)	(6,000)	(45,556,400)	(35,222,500)	(34,894,300)	(328,200)	628,600
	Funding from Integration Fund		(4,211,000)	0	(4,211,000)				
	Funding from NHS Integrated Care Fund		(1,065,000)	0	(1,065,000)				
	Funding from NHS Delayed Discharge		(364,000)	0	(364,000)				
	Total Funding from Integration Joint Board		(51,190,400)	(6,000)	(51,196,400)	(35,222,500)	(34,894,300)	(328,200)	628,600
Health & Social Care Partnership	TOTAL		462,000	0	462,000	(346,500)	(384,100)	37,600	0

Summary of Operational Adjustments

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

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Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs		13,527,200	9,300	13,536,500	10,594,700	10,808,100	(213,400)	(533,200)
	Property Costs		2,979,600	0	2,979,600	1,816,100	1,392,100	424,000	705,200
	Transport Costs		2,998,000	0	2,998,000	2,474,900	2,597,400	(122,500)	(270,700)
	Supplies & Services		19,537,400	(168,900)	19,368,500	15,847,900	12,915,600	2,932,300	(1,125,100)
	Third Party Payments		842,900	(9,300)	833,600	310,200	215,600	94,600	38,500
	Transfer Payments		900,300	(2,500)	897,800	691,400	541,200	150,200	(175,900)
	Support Services		2,252,800	171,400	2,424,200	0	0	0	8,300
	Depcn And Impairment Losses		4,010,400	0	4,010,400	0	0	0	0
Total Expenditure			47,048,600		47,048,600	31,735,200	28,470,000	3,265,200	(1,352,900)
	Income		(14,217,500)	0	(14,217,500)	(9,164,900)	(8,787,000)	(377,900)	1,453,800
Environment	TOTAL		32,831,100	0	32,831,100	22,570,300	19,683,000	2,887,300	100,900

Environment Non Support :

Transfer of IT Budgets to IT	(171,400)
Central Support increase related to IT budget transfer	171,400
Budget Virement Protective Services - Additional Hours to Payroll	9,300
Budget Virement Protective Services - Additional Hours from Supplies	(9,300)
	0

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Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment		1,240,600	0	1,240,600	679,800	882,200	(202,400)	(351,100)
	Environment Accommodation		23,200	0	23,200	654,100	568,500	85,600	23,200
	Energy Management		98,600	0	98,600	39,100	26,100	13,000	42,600
	Development Management		357,100	0	357,100	176,600	322,300	(145,700)	(13,000)
	Development Planning - Summar		748,100	0	748,100	546,600	650,600	(104,000)	(47,800)
	Economic Development Summar		1,337,700	0	1,337,700	731,200	1,069,300	(338,100)	(87,300)
	Building Control		65,300	0	65,300	(50,300)	(218,500)	168,200	132,800
	Roads - Council		14,586,600	0	14,586,600	10,338,200	8,981,000	1,357,200	(380,600)
	Roads Contracting Unit		0	0	0	(191,600)	(402,900)	211,300	2,000
	Parks		2,793,300	0	2,793,300	1,778,900	1,135,500	643,400	100,500
	Cleansing & Recycling		4,133,000	0	4,133,000	2,672,800	2,500,600	172,200	207,900
	Waste Management		3,879,100	0	3,879,100	3,029,300	2,656,100	373,200	196,200
	Protective Services		1,176,400	0	1,176,400	803,800	799,900	3,900	41,700
	Transport		0	0	0	(192,200)	(242,200)	50,000	(4,400)
	Non Operational Properties		274,300	0	274,300	22,800	36,900	(14,100)	75,000
	Other Housing		2,117,800	0	2,117,800	1,531,200	917,600	613,600	163,200
Environment	TOTAL		32,831,100	0	32,831,100	22,570,300	19,683,000	2,887,300	100,900

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Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs		1,620,600	0	1,620,600	1,271,700	1,148,800	122,900	140,500
	Property Costs		879,200	0	879,200	785,400	650,200	135,200	58,700
	Supplies & Services		242,500	(29,800)	212,700	85,700	168,100	(82,400)	(106,900)
	Support Services		1,100	(1,100)	0	0	0	0	(1,100)
	Depcn And Impairment Losses		62,800	0	62,800	0	0	0	
Total Expenditure			2,806,200	(30,900)	2,775,300	2,142,800	1,967,100	175,700	91,200
	Income		(999,800)	0	(999,800)	(686,000)	(273,800)	(412,200)	(97,400)
Environment - Support	TOTAL		1,806,400	(30,900)	1,775,500	1,456,800	1,693,300	(236,500)	(6,200)

Environment Support :

Transfer of IT Budgets to IT	(29,800)
Mobile Phone Saving Budget Movement	(1,100)
	(30,900)

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section		798,700	(30,900)	767,800	658,900	1,033,000	(374,100)	(72,800)
	Accommodation		1,007,700	0	1,007,700	797,900	660,300	137,600	66,600
Environment - Support	TOTAL		1,806,400	(30,900)	1,775,500	1,456,800	1,693,300	(236,500)	(6,200)

Environment Support :

Transfer of IT Budgets to IT	(29,800)
Mobile Phone Saving Budget Movement	(1,100)
	(30,900)

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Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs		107,600	0	107,600	18,100	16,700	1,400	1,100
	Supplies & Services		262,400	0	262,400	249,500	236,600	12,900	7,700
	Support Services		93,500	0	93,500	0	0	0	0
	Depcn And Impairment Losses		3,100	0	3,100	0	0	0	0
Total Expenditure			466,600		466,600	267,600	253,300	14,300	8,800
	Income		(373,400)	0	(373,400)	(157,500)	(241,400)	83,900	45,800
Chief Executives Office	TOTAL		93,200	0	93,200	110,100	11,900	98,200	54,600

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate		35,000	0	35,000	235,000	221,400	13,600	22,000
	Licensing		57,500	0	57,500	(79,700)	(143,000)	63,300	20,500
	Licensing Board		700	0	700	(45,200)	(66,500)	21,300	12,100
Chief Executives Office	TOTAL		93,200	0	93,200	110,100	11,900	98,200	54,600

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Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs		2,862,900	0	2,862,900	2,236,700	2,238,600	(1,900)	(32,800)
	Property Costs		0	0	0	0	0	0	(3,000)
	Supplies & Services		185,900	0	185,900	143,000	127,700	15,300	(34,500)
	Third Party Payments		71,000	0	71,000	71,000	69,600	1,400	1,300
	Support Services		0	0	0	0	0	0	0
Total Expenditure			3,119,800		3,119,800	2,450,700	2,435,900	14,800	(69,000)
	Income		(182,000)	0	(182,000)	(68,900)	(125,600)	56,700	124,900
Chief Executives Office - Support	TOTAL		2,937,800	0	2,937,800	2,381,800	2,310,300	71,500	55,900

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section		244,700	0	244,700	188,700	158,900	29,800	26,900
	Accountancy & Directorate		1,464,100	0	1,464,100	1,217,500	1,206,000	11,500	4,700
	Legal Services		567,500	0	567,500	442,800	428,400	14,400	2,000
	Purchasing & Procurement		415,400	0	415,400	340,700	327,600	13,100	20,000
	Internal Audit		246,100	0	246,100	192,100	189,400	2,700	2,300
Chief Executives Office - Support	TOTAL		2,937,800	0	2,937,800	2,381,800	2,310,300	71,500	55,900

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Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Comm. Resources	Employee Costs		4,928,500	0	4,928,500	3,852,600	3,707,300	145,300	114,600
	Property Costs		83,400	0	83,400	60,400	56,300	4,100	2,400
	Transport Costs		61,900	0	61,900	51,500	42,500	9,000	10,900
	Supplies & Services		1,427,400	15,000	1,442,400	809,200	965,300	(156,100)	62,500
	Third Party Payments		200,400	0	200,400	123,000	102,800	20,200	-119,300
	Transfer Payments		20,835,300	0	20,835,300	13,158,200	12,575,600	582,600	1,936,900
	Support Services		3,133,600	0	3,133,600	0	1,800	(1,800)	0
	Depcn And Impairment Losses		127,100	0	127,100	0	0	0	0
Total Expenditure			30,797,600	15,000	30,812,600	18,054,900	17,451,600	603,300	2,008,000
	Income		(16,770,000)	0	(16,770,000)	(13,418,200)	(12,444,100)	(974,100)	-1,019,200
Corp & Comm - Comm. Resources	TOTAL		14,027,600	15,000	14,042,600	4,636,700	5,007,500	(370,800)	988,800

Additional Resource:-

Corp & Comm - Community Resources:-

Council Tax Reduction Scheme (Admin)	6,000
Discretionary Housing Payment (Admin)	9,000
	<u>15,000</u>

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Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Comm. Resources	Community Learning & Dev		966,000	0	966,000	685,400	673,100	12,300	-19,500
	Community Planning		452,700	0	452,700	242,700	180,900	61,800	-5,600
	Community Facilities		162,100	0	162,100	121,700	114,800	6,900	20,700
	Community Safety		1,410,100	0	1,410,100	948,000	933,900	14,100	-24,700
	Equal Opportunities		146,100	0	146,100	96,400	89,000	7,400	7,600
	Registrars		237,000	0	237,000	75,200	46,200	29,000	20,600
	Grants		171,000	0	171,000	134,000	151,100	(17,100)	0
	Auchenback Resource Centre		30,700	0	30,700	26,000	24,200	1,800	0
	Community Resources Managem		272,400	0	272,400	141,000	142,600	(1,600)	26,300
	Members Expenses		471,000	0	471,000	372,100	383,400	(11,300)	-5,500
	MART		901,300	0	901,300	573,600	535,800	37,800	17,100
	SWF		438,400	0	438,400	98,900	239,800	(140,900)	15,800
	Directorate		344,700	0	344,700	208,900	211,300	(2,400)	-2,300
	Business Support Team		324,600	0	324,600	131,300	207,300	(76,000)	24,500
	Housing Benefits		663,000	9,000	672,000	27,000	325,300	(298,300)	32,600
	Revenues - Benefits		438,700	0	438,700	215,300	177,800	37,500	50,200
	Council Tax/Ndr		5,180,800	6,000	5,186,800	326,200	342,700	(16,500)	844,800
	Cost Of Elections		233,400	0	233,400	151,000	163,700	(12,700)	-13,000
	Corporate & Democratic Core		1,183,600	0	1,183,600	62,000	64,600	(2,600)	-800
Corp & Comm - Comm. Resources	TOTAL		14,027,600	15,000	14,042,600	4,636,700	5,007,500	(370,800)	988,800

Additional Resource:-

Corp & Comm - Community Resources:-

Council Tax Reduction Scheme (Admin)	6,000
Discretionary Housing Payment (Admin)	9,000
	<u>15,000</u>

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Budgetary Control Statement
 Period 11 / 2018 02 Feb 2018

Period End: 02 February 2018

Period 11 / 2018

Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs		7,193,700	0	7,193,700	5,612,200	5,272,400	339,800	302,900
	Property Costs		3,500	0	3,500	0	11,200	(11,200)	-42,100
	Transport Costs		42,500	0	42,500	36,000	27,000	9,000	12,000
	Supplies & Services		3,007,600	263,200	3,270,800	2,204,700	2,326,700	(122,000)	-98,200
	Third Party Payments		11,900	0	11,900	10,300	24,300	(14,000)	-8,800
	Support Services		1,500	(1,500)	0	0	0	0	-500
	Depcn And Impairment Losses		2,326,600	0	2,326,600	0	0	0	0
Total Expenditure			12,587,300	261,700	12,849,000	7,863,200	7,661,600	201,600	165,300
	Income		(1,820,300)	0	(1,820,300)	(753,900)	(527,000)	(226,900)	110,400
Corp & Comm - Support	TOTAL		10,767,000	261,700	11,028,700	7,109,300	7,134,600	(25,300)	275,700

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General		525,000	0	525,000	424,500	424,700	(200)	19,000
	Information Technology		6,172,400	262,200	6,434,600	3,213,700	3,188,800	24,900	47,100
	Policy		478,400	0	478,400	356,600	434,600	(78,000)	22,500
	Communications		449,100	0	449,100	325,000	358,200	(33,200)	90,300
	Printing		181,200	0	181,200	116,900	106,400	10,500	5,800
	Human Resources & Payroll		1,627,400	0	1,627,400	1,605,900	1,492,600	113,300	55,900
	Democratic Services		370,300	0	370,300	282,200	299,000	(16,800)	10,800
	Mailroom		17,200	0	17,200	99,200	59,200	40,000	4,700
	Customer Services		946,000	(500)	945,500	685,300	771,100	(85,800)	19,600
Corp & Comm - Support	TOTAL		10,767,000	261,700	11,028,700	7,109,300	7,134,600	(25,300)	275,700

Transfer of IT Budgets from Environment	171,400
Transfer of IT Budgets from Env - Support	29,800
Transfer of IT Budgets from HRA	62,000
Mobile Phone Saving Budget Movement	(1,500)
	<u>261,700</u>

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Budgetary Control Statement
Period 11 / 2018 02 Feb 2018

Period End: 02 February 2018

Period 11 / 2018

Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure		2,942,400	0	2,942,400	1,646,600	1,511,300	135,300	1,703,800
Total Expenditure			2,942,400	0	2,942,400	1,646,600	1,511,300	135,300	1,703,800
	Income		0	0	0	0	(74,800)	74,800	53,400
Other Expenditure & Income	TOTAL		2,942,400	0	2,942,400	1,646,600	1,436,500	210,100	1,757,200

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure		2,942,400	0	2,942,400	1,646,600	1,511,300	135,300	1703800
	Income		0	0	0	0	(74,800)	74,800	53400
Other Expenditure & Income	TOTAL		2,942,400	0	2,942,400	1,646,600	1,436,500	210,100	1,757,200

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Budgetary Control Statement
Period 11 / 2018 02 Feb 2018

Period End: 02 February 2018

Period 11 / 2018

Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions		2,249,000	0	2,249,000	2,239,000	2,212,200	26,800	26,800
Total Expenditure			2,249,000		2,249,000	2,239,000	2,212,200	26,800	26,800
Joint Boards	TOTAL		2,249,000	0	2,249,000	2,239,000	2,212,200	26,800	26,800

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)		1,793,000	0	1,793,000	1,783,000	1,767,600	15,400	15,400
	Renfrewshire Valuation J/Brd		456,000	0	456,000	456,000	444,600	11,400	11,400
Joint Boards	TOTAL		2,249,000	0	2,249,000	2,239,000	2,212,200	26,800	26,800

Budgetary Control Statement
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Period End: 02 February 2018

Period 11 / 2018

Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services		341,000	0	341,000	0	0	0	311,000
Total Expenditure			341,000	0	341,000	0	0	0	311,000
Contingency	TOTAL		341,000	0	341,000	0	0	0	311,000

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Corporate Contingency		341,000	0	341,000	0	0	0	311,000
Contingency	TOTAL		341,000	0	341,000	0	0	0	311,000

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Budgetary Control Statement
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Period End: 02 February 2018

Period 11 / 2018

Department	Subjective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs		3,956,600	0	3,956,600	3,099,900	3,031,800	68,100	61,400
	Property Costs		1,238,100	0	1,238,100	934,600	771,800	162,800	40,700
	Transport Costs		168,900	0	168,900	142,900	106,000	36,900	18,500
	Supplies & Services		2,282,000	(62,000)	2,220,000	1,606,000	1,512,700	93,300	(388,600)
	Transfer Payments		300,000	0	300,000	34,500	36,700	(2,200)	(14,500)
	Support Services		836,500	62,000	898,500	0	0	0	0
	Depcn And Impairment Losses		4,457,600	0	4,457,600	0	0	0	215,400
Total Expenditure			13,239,700		13,239,700	5,817,900	5,459,000	358,900	(67,100)
	Income		(13,239,700)	0	(13,239,700)	(10,514,200)	(9,733,200)	(781,000)	67,100
Housing Revenue Account :									
					(62,000)				
					62,000				
					0				
Housing Revenue Account	TOTAL		0	0	0	(4,696,300)	(4,274,200)	(422,100)	0

Department	Objective Name	Per 10	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction		2,612,600	0	2,612,600	1,968,900	2,044,500	(75,600)	(12,400)
	Hra - Client		(2,612,600)	0	(2,612,600)	(6,665,200)	(6,318,700)	(346,500)	12,400
Housing Revenue Account	TOTAL		0	0	0	(4,696,300)	(4,274,200)	(422,100)	0

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