

EAST RENFREWSHIRE COUNCILCABINET15 March 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 10 and is based on the financial position as at 5 January 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 10 November 2017 report to Cabinet	232,302
Additional Grant Funding	1,477
Total Net Expenditure to be Monitored	<u>233,779</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 5 January the estimated year end position shows a net favourable variance on net expenditure of £4,589k based on current information. For General Fund services the projected underspend is £4,589k. 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 £5,289k.

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £754k, due mainly to underspends within utilities, and payments to other agencies, over recoveries of income within wraparound and school meals and are in part offset by overspends within staffing costs arising from delivery of approved savings and by new school equipment costs that were originally budgeted to be capital expenditure. The movement from the last reported period 8 outturn is mainly due to higher projected underspends within Payroll, Transport and Facilities Management and revised income projections for Wraparound and School Meals.

ii) Corporate & Community – Community Resources

The projected underspend of £994k 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 £227k is mainly due to payroll savings. The movement from the last reported Period 8 outturn is mainly due to higher projected underspends on payroll and supplies within HR, Customer First and Communications and is in line with the early delivery of 2018-19 efficiency savings.

iv) Other Expenditure

The underspend of £2,140k mainly reflects a revised calculation of the Council's loans debt charges due to lower than anticipated interest rates and the revised timing of the General Fund capital programme (£1,368k). In addition, corporate resources for service redesigns, pension costs and contingent events are also underspent by (£772k). The movement from the last reported period 8 outturn is due to a reduction 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 £198k 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
Education	430	569	579	754
Contribution to IJB	0	0	0	0
Environment (Incl. O/Housing)	10	10	2	77
Environment – Support	9	(17)	(23)	(27)
Corporate & Community – Comm. Res	639	486	1,002	994
Corporate & Community - Support	254	141	189	227
Chief Executive's Office	34	35	44	48
Chief Executive's Office - Support	14	22	41	38
Other Expenditure & Income	876	827	2,050	2,140
Joint Boards	27	27	27	27
Corporate Contingency	311	311	311	311
Housing Revenue Account	(13)	6	58	0
Total £ Variance	2,591	2,417	4,280	4,589
Total Budgeted Expenditure	232,017	232,302	232,302	233,779
% Variance	1.1%	1.0%	1.8%	2.0%

CONCLUSIONS

7. The Council's projected revenue out-turn position is reported as an operational underspend of £5,289k. 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 10
As at 05 January 2018**

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PROBABLE OUTTURN FORECAST AS AT 05 JANUARY 2017 - £753,900 UNDERSPEND
Pre Five Education (£346,200 underspend)

An over-recovery of income in relation to Wraparound charges is forecast due to increased capacity/ demand (£400k). Contract catering costs are currently forecast to be underspent (£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 (£206,800 underspend)

Underspends are projected in relation to NDR (£17k), utilities (£69k) as a result of lower than budgeted tariffs and in relation to PPP/PFI contract costs (£61k). In addition contract catering costs are forecast to be underspent (£35k) based on current trends and an overspend is projected in relation to school equipment costs that had originally been budgeted for as capital expenditure for the new Faith Schools Joint Campus (£53k). An over-recovery of income is forecast in relation to the sale of school meals (£57k).

Secondary Education (£62,500 underspend)

An underspend is projected in relation to NDR (£43k) following the property revaluation and in relation to utilities (£59k) due to lower than budgeted tariffs. Contract catering costs are currently forecast to be overspent (£36k) 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 (£51k). An over-recovery of income is forecast in relation to the sale of school meals (£74k).

Special Education (£112,900 underspend)

The main area of underspend is in relation to payments to other agencies and bodies for pupils attending establishments out with the authority (£118k). This projection is based on commitments known to date. Contract catering costs are also forecast to be underspent by (£19k) based on the trend to date as are utilities (£8k). These underspends are partially offset by a projected overspend in transport hire costs (£31k) based on updated commitment information now available.

Schools – Other (£41,900 overspend)

An overspend is projected as a result of redundancy costs and the cost of staff on redeployment within the department (£103k). Both of these costs are associated with the delivery of approved savings. This is partially offset by higher than budgeted staff turnover savings achieved (£27k) and an anticipated underspend in relation to the cost of school milk (£42k).

Cleaning (£116,400 overspend)

The projected overspend arises primarily due to detriment payments being made to staff following the implementation of an approved saving (£123k).

Other Services (£183,800 underspend)

The main variances include underspends in Facilities Management (Catering and School Crossing Patrollers) (£145k) as a result of higher than budgeted turnover savings as well as savings in food costs and an underspend in relation to payments to Strathclyde Passenger Transport (SPT) based on the latest information available (£50k).

Summary:

Period 10 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 £753,900 which represents 0.56% of the Education department budget. This must be considered in light of Devolved School Management, the recent Cabinet decision in relation to DSM carry forward and pending the outcome of the review of ERCL finances.

Overall the main favourable variances at Period 10 can be summarised as underspends within Facilities Management (£151K) offset by the cost of detriment payments within Cleaning (£123k), underspends in utilities (£168k), contract catering (school meals and school milk) (£91k), payments to SPT (£50k), payments to other agencies in Special Education (£118k), and by over-recoveries of income in relation to wraparound (£400k) and the sale of school meals (£138k). 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 school equipment for new schools which were originally budgeted to be capital expenditure (£104k) and on transport costs for pupils with additional support needs (£31k).

The main movements from the previous outturn reported at Period 8 arise as a result of updated year to date/ commitment information in relation to staff turnover savings (£36k), property and transport costs (£41k), facilities management expenditure (£50k) and revised income projections for Wraparound and sale of school meals (£43k).

PROBABLE OUTTURN FORECAST AS AT 05 January 2018 – NIL VARIANCE

Children & Families (£92,000 underspend) The projected underspend of £92,000 primarily reflects the lower than estimated third party payments (£329k) and higher staff costs (£169k), largely due to an under recovery of staff turnover (£116k) and additional sessional staff in respect of inclusive support (£53k), and higher supplies & services (£41k). The current projection includes a full provision to 31 March 2018 for a future increase in residential placements for children and will be updated on an ongoing basis; meantime a prudent cost projection is included.

Older Peoples Service (£436,000 underspend) The projected underspend of £436,000 primarily reflects the current cost of care packages (£235k), and projected lower staff costs in regards homecare (£297k), day centres (£78k) and operational teams (£95k), being offset by higher staff costs in relation to Bonnyton (£102k) and the non-achievement of staff turnover (£28k). In addition the projection includes an under recovery of income in regards Bonnyton (£43k) and projected higher transport costs (£74k). One off property costs of £72k for Bonnyton House have been projected in order to reflect the costs of short term decant and refurbishment of some rooms. A vehicle replacement programme has been agreed which will mitigate this overspend in future years, including a reduction in maintenance. The budget realignment between older people and adults will be reviewed.

Physical & Sensory Disability (£321,000 overspend). The projected overspend of £321,000 primarily reflects the committed cost of care packages (£362k) reflecting a full year provision of high cost care packages, offset in part by aids and adaptations (£40k).

Learning Disability (£410,000 overspend). The projected overspend of £410,000 principally reflects the current cost of care package commitments (£441k) resulting from two factors; an increase in client numbers during this financial year and a projected overspend within sleepovers of £388k. The redesign of sleepovers is ongoing to try and mitigate this cost. The cost implications and associated funding of recent government announcements relating to backdating sleepover costs are being assessed.

Mental Health (£265,000 underspend). The projected underspend of £265,000 primarily reflects the current cost of care packages (£205k) and current staff turnover savings from vacancies (£50k).

Addictions & Substance Misuse (£31,000 underspend). The projected underspend of £31,000 reflects staff vacancies and care package costs.

Criminal Justice / Support Service & Management (£44,000 underspend). The projected underspend of £44,000 primarily reflects additional costs relating to service transformation and finance support (£66k) being offset by projected lower property costs (£120k). The additional costs incurred in respect of service transformation and finance support will be funded from reserves dependant on the bottom line position at year end.

Service Strategy (£670,600 overspend). The projected outturn reflects that £660k of savings have been released to date from Fit for the Future, leaving a balance of £731k still to be achieved by the HSCP in 2017/18.

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

Summary: Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year cost. The projected outturn position, excluding the Fit For the Future Programme, highlights an underspend of £198,000. The planned Fit For The Future Programme drawdown for 2017/18 was initially budgeted at £1,392,600 but is now projected at £533,600 reflecting the in year operational position and savings achieved to date. Any projected overspend or underspend will be either settled by or taken forward as a reserve within the Integration Joint Board.

ENVIRONMENT – NON SUPPORT**PROBABLE OUTTURN FORECAST AS AT 05 January 2018 - £ 77,100 UNDERSPEND****Directorate (£220,100 Overspend)**

Change Programme one off costs in relation to consultancy, ICT digital platform etc. (£294k) - 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 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 (£45k) and within Energy Management due to managed vacancies (£21k). Finally, projected utility cost underspends (£23k).

Non-Operational Properties (£50,000 Underspend)

Costs related to non-operational properties are lower than anticipated

Planning and Building Control (£11,400 Overspend)

Scenario Planning Savings for 2017/18 not yet fully achieved due to the timing of service redesigns (£172k). 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. Planning fee income projections favourable (£182k).

Economic Development (£41,700 Overspend)

Managed underspends in Economic Initiatives (£24k) and in family firm expenditure as the project gets up to speed (£40k). Timing delays in redesign implementation putting pressure on budget (£75k). Prudent assessment of European funding indicates an under recovery.(23k)

Roads/RCU (£244,300 Overspend)

Income recovery of fees and charges expected to exceed budgeted levels (£36k). Underspend in Salt Barn Leasing costs (£18k). Severe winter conditions between period 8 and period 10 resulting in pressure on budget (£150k), but contribution from Winter Contingency to offset these costs. Overspend in maintenance costs (£98k) and materials (£81k). Consultancy support to cover vacancies and skills shortages (£75k).

Parks (£55,200 Underspend)

Slight overspend in payroll costs (£16k). Transport costs are projected to overspend (£34k). Early projections for Cemetery income indicate there may be some pressure (£20k). Treeworks costs are expected to slightly overspend (£43k) alongside playground supplies (£20k). Early action taken to identify compensating underspends in various smaller budget lines (£20k). Grounds Maintenance cost over-recovery (£66k). Over-recovery of rental income within Parks (£67k).

Cleansing (£189,100 Underspend)

Payroll costs within Cleansing projected to underspend (£82k). Despite improvement from last period, Agency costs will be overspent (£70k) to cover vacancies and staff sickness. However, a reduction in costs related to 3 weekly collection (£56k) and reduced transport costs due to newer vehicles being in place (£65k) offset this overspend. Close management of the street cleansing contract also contributes to the overall underspend (£30k) alongside other smaller underspends.

Waste Management (£100,900 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.(£56k). However the trend in tonnage rates at the civic amenity site would indicate an overspend here (£139k) 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 (£68k) and pre-planned equipment underspends (£32k) alongside other smaller underspends also contribute to the overall underspend.

Protective services (£50,200 Underspend)

An underspend in Scientific Services costs (£55k) has contributed to a favourable position.

Vehicle Services (£2,200 Underspend)

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

Other Housing (£147,000 Underspend)

Underspend in Payroll (£30k). Management have identified early underspend opportunities in the Homelessness (£53k) to offset spending pressures elsewhere within Environment. The impact of Welfare reform on rental income figures is projected to be less than budgeted (£44k)

Summary: Period 10 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 (£294k). Implementation of service redesigns 1 and 2, took longer than anticipated, resulting in planned savings payroll costs being delayed (£256k). Although improving waste at Civic Amenity sites is continuing to see increasing trends (£139k), since period 8 Winter conditions have been severe and protracted and an over spend of £150k is projected, offset by a drawdown from the Winter Contingency. Management action has identified underspends and potential income over recoveries to mitigate these pressures. Planning fee income remains buoyant (£182k) alongside rental income in Parks (£67k) and the new three weekly collection system continues to show trends allowing underspend to be shown (£230k). Pre-planned underspends in Economic Development (£64k) and in Scientific Services costs in Prevention Services (£55k). Vacancies have been frozen where possible to limit expenditure and early underspends have been identified within Other Housing (£73k). Other variances within Other Housing have also improved since period 8 (£74k) alongside savings in non operational properties (£50k). These, alongside other smaller variances has resulted in an outturn position of £77,100 underspend at period 10.

ENVIRONMENT SUPPORT – PROPERTY AND TECHNICAL SERVICES**PROBABLE OUTTURN FORECAST AS AT DATE 05 January 2018 - £ 26,800 OVERSPEND****PROPERTY & TECHNICAL SERVICES****Property and Technical Services (£106,100 Overspend)**

Vacancies within Health and Safety are causing an underspend (£50k). These are being offset by an overspend in Agency costs (£49k) at period 10. 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 (£64k). Alongside this, early one off consultancy costs incurred to support the Departments ambitious programme of change are also causing an overspend (£30k)

Central Accommodation (£79,300 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.(£21k)

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Property and Technical is carrying some vacancies at present, partially related to forthcoming service redesigns to reduce 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 £26,800 is reported at period 10 to reflect this budgetary pressure.

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CORPORATE & COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 05 January 2018 - £993,600 Underspend

Community Learning & Development, Community Planning & Community Safety (£30,900 Overspend)

The overspend is largely due to unbudgeted expenditure for hiring a Project Officer to undertake a service review for the Community Safety service to inform future savings.

Council Officers, Scottish Welfare Team & Business Support (£60,900 Underspend)

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

Money Advice & Registrars (£37,000 Underspend)

The Money Advice budget is expected to be underspent by £17,300 largely due to staffing related underspends. The Registrars service is expected to be underspent by £19,700 due to a combination of staffing underspends and a projected over-recovery of income.

Directorate, Community Resources Management & Equalities (£25,300 Underspend)

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

Members Expenses, Elections and Corporate & Democratic Core (£13,800 Overspend)

Expenditure on elections is expected to be £13,000 higher than budgeted.

Housing Benefits & Revenues Benefits (£61,500 Underspend)

The Housing Benefits budget which was transferred from Environment is expected to be underspent by £23,600 this year. The Benefits service is expected to be underspent by £37,900 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 (£853,600 Underspend) The Council Tax Reduction budget is expected to be £799k below budget as a result of lower benefit applications and late confirmation of additional resource from the Scottish Government of £592k.

Summary: Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £993,600 on Community Resources is due to a combination of reduced expenditure on payroll budgets, reduced expenditure across supplies budgets and an expected underspend on Council Tax reduction of £799k largely due to late confirmation of additional funding from the Scottish Government of £592k. Approximately £951,800 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 05 January 2018 - £227,600 Underspend****Revenues General, Policy & Improvement & Mailroom (£56,000 Underspend)**

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

ICT (£12,500 Underspend)

The projected underspend in ICT is due to variances across payroll and supplies budgets.

Customer First, Communications & Printing (£98,900 Underspend)

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

Human Resources & Payroll (£51,300 Underspend)

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

Democratic Services (£8,900 Underspend)

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

Summary:

Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £227,600 in Support is largely due to a combination of underspends across payroll budgets due to vacancies and reduced expenditure on supplies budgets. The movement from the last report is largely due to variances on payroll/supplies budgets within Creditors, HR, Customer First and Communications.

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CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 05 January 2018 - £ 47,600 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 (£15,500 Underspend)

Taxi Licence income is higher than budgeted (£15k) due to increased uptake of taxi licences for popular one, two or three year licences.

Licensing Board (£10,100 Underspend)

Licensing Board projected income is over budget (£9k) and Miscellaneous Supplies & Services projected expenditure is under budget (£1k) based upon last year's outturn and current levels of income and expenditure to date.

Summary:

Summary: Period 10 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 10 of £47,600 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.

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CHIEF EXECUTIVE'S OFFICE - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 05 January 2018 - £ 38,400 UNDERSPEND

Chief Executive's Office (£38,400 Underspend)

The projected underspend of £38,400 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) due to the recharge to capital of costs incurred in relation to Council House sales and the recharge of legal costs to other Departments and City Deal. Procurement has a projected underspend due to a staff vacancy (£3k) 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 (£11k).

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

Summary: Period 10 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 10 of £38,400 are a temporary staff member on reduced working hours in the Chief Executive's Office, additional income in Legal Services for recharges to the capital programme, additional income in Procurement for recharges to City Deal and contract underspends in Accountancy.

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OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 05 January 2018 - £ 2,139,700 UNDERSPEND

Restructuring Costs (£347,600 Underspend)

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

Unallocated Overheads (£279,600 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 Load Debt due to lower interest rates and the revised timing of the 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 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Lower than expected commitment costs combined with slippage in implementation arising within the Council's service redesigns, pension costs, Loan Debt and contingent events / operations have all contributed to this projected underspend of £2,139,700.

HOUSING REVENUE ACCOUNT**PROBABLE OUTTURN FORECAST AS AT 05 January 2018 - NIL VARIANCE****Housing Maintenance Team (£11,900) Overspend**

Increase in Agency costs (£109k), Materials (74k) and Sub Contractors (£61k) to cover vacancies and workload commitments. This is partially offset by underspends within Payroll costs (170k), a projected over-recovery of income mainly related to Capital works (12k) and favourable projections of vehicle and other costs (£50k).

Housing Revenue Account (HRA) (11,900) Underspend

Overspend in payroll related to Agency staff (£114k) partly covering vacancies (£175k). 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). The net cost of debt is a projected underspend (£25k). 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 £315k 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 10.

Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	134,378,100	904,400	135,282,500	84,617,900	82,263,600	2,354,300	753,900
Health & Social Care Partnership	462,000	0	462,000	(346,500)	(340,000)	(6,500)	0
Contribution to Integration Joint Board	45,550,400	0	45,550,400	27,243,800	26,744,000	499,800	0
Environment	32,831,100	0	32,831,100	20,531,200	18,028,200	2,503,000	77,100
Environment - Support	0	0	0	1,304,600	1,541,500	(236,900)	(26,800)
Chief Executives Office	93,200	0	93,200	27,400	25,800	1,600	47,600
Chief Executives Office - Support	0	0	0	2,158,300	2,128,500	29,800	38,400
Corp & Comm - Community Resources	13,435,600	592,000	14,027,600	4,380,700	5,009,500	(628,800)	993,600
Corp & Comm - Support	0	0	0	6,636,100	6,528,600	107,500	227,600
Other Expenditure & Income	2,942,400	0	2,942,400	1,486,100	1,382,800	103,300	2,139,700
Joint Boards	2,249,000	0	2,249,000	2,239,000	2,212,200	26,800	26,800
Contingency	360,000	(19,000)	341,000	0	0	0	311,000
Housing Revenue Account	0	0	0	(4,088,500)	(4,389,100)	300,600	0
TOTAL	232,301,800	1,477,400	233,779,200	146,190,100	141,135,600	5,054,500	4,588,900

Summary of Operational Adjustments.

Additional Resources received relates to the following ;

Education - Teacher Induction Scheme 885,400

Comm Res. - Council Tax Reduction - This additional resource has already been included within the Per 08 reported outturn position to cabinet. 592,000

The resource transfer between departments relates to the following ;

The transfer of Flexible Support budget to Education from Contingency- Welfare. 19,000

The transfer of Flexible Support budget from Contingency- Welfare to Education (19,000)

Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Subjective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	129,587,300	445,300	130,032,600	100,201,900	98,820,900	1,381,000	377,200
Property Costs	16,039,100	153,800	16,192,900	12,133,900	10,799,100	1,334,800	268,400
Transport Costs	5,170,600	4,400	5,175,000	3,865,700	3,942,900	(77,200)	(270,100)
Supplies & Services	54,282,800	21,800	54,304,600	37,489,100	35,005,700	2,483,400	(1,482,900)
Contributions	2,249,000		2,249,000	2,239,000	2,212,200	26,800	26,800
Third Party Payments	43,269,600	(57,700)	43,211,900	28,479,100	28,409,400	69,700	(303,200)
Transfer Payments	22,253,500	592,000	22,845,500	13,161,000	13,173,800	(12,800)	1,364,500
Support Services	13,041,900		13,041,900	0	10,100	(10,100)	400
Other Expenditure	2,942,400		2,942,400	1,486,100	1,404,100	82,000	2,086,300
Depcn And Impairment Losses	18,945,300		18,945,300	0	0	0	215,400
TOTAL EXPENDITURE	307,781,500	1,159,600	308,941,100	199,055,800	193,778,200	5,277,600	2,282,800
Income	(75,479,700)	317,800	(75,161,900)	(52,865,700)	(52,642,600)	(223,100)	2,306,100
TOTAL	232,301,800	1,477,400	233,779,200	146,190,100	141,135,600	5,054,500	4,588,900

Budgetary Control Statement
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Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	86,254,000	445,300	86,699,300	61,624,200	61,209,000	415,200	(147,400)
	Property Costs	10,688,400	153,800	10,842,100	8,239,600	7,541,300	698,300	90,900
	Transport Costs	1,768,800	4,400	1,773,200	1,275,800	1,105,900	169,900	18,700
	Supplies & Services	28,192,300	129,200	28,321,500	17,210,400	17,088,600	121,800	(225,800)
	Third Party Payments	6,895,600	(98,700)	6,797,000	4,840,100	4,952,600	(112,500)	(95,000)
	Transfer Payments	809,900	0	809,900	663,300	839,700	(176,400)	(430,000)
	Support Services	4,658,400	0	4,658,400	0	300	(300)	0
	Depcn And Impairment Losses	9,423,100	0	9,423,100	0	0	0	0
Total Expenditure		148,690,400	634,000	149,324,400	93,853,400	92,737,400	1,116,000	(788,600)
	Income	(14,312,300)	270,400	(14,041,900)	(9,235,500)	(10,473,800)	1,238,300	1,542,500
Education	TOTAL	134,378,100	904,400	135,282,500	84,617,900	82,263,600	2,354,300	753,900

Devolved School Management - Budget Adjustments:

Within Education There have been operational adjustments between Employee Costs, Property Costs, Transport Costs, Supplies & Services, Third Party Payments and Income in this reporting period in accordance with approved DSM scheme. 0

Non Devolved School Mangement - Budget Adjustments

Education - additional resources	Teacher Induction Income	885,400
Other Expenditure & Income	Funding from Welfare Reform Contingency Fund	19,000
	Total	904,400

Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Objective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	8,716,300	(50,500)	8,665,800	5,868,800	4,924,600	944,200	346,200
	Primary Education	41,741,200	777,000	42,518,300	27,829,800	27,553,800	275,900	206,800
	Secondary Education	56,120,500	180,200	56,300,700	37,561,700	36,948,700	613,000	62,500
	Schools Other	3,446,300	46,100	3,492,400	2,616,000	2,364,000	252,000	(41,900)
	Special Education	6,335,500	(3,200)	6,332,300	3,930,400	3,925,700	4,700	112,900
	Psychological Service	849,300	0	849,300	624,300	630,000	(5,700)	(2,200)
	Transport (excl Spec Educ)	962,100	0	962,100	687,000	503,200	183,800	48,000
	Bursaries / Emas	0	0	0	0	42,700	(42,700)	0
	Provision for Clothing	180,700	0	180,700	177,400	146,300	31,100	0
	Administration & Support	8,941,300	(45,200)	8,896,100	2,215,300	2,205,000	10,300	(20,600)
	School Crossing Patrollers	0	0	0	(30,600)	(73,000)	42,400	56,200
	Catering	0	0	0	(263,200)	(263,800)	600	88,500
	Cleaning	0	0	0	(255,600)	(148,800)	(106,800)	(116,400)
	Culture & Leisure Services	7,084,800	0	7,084,800	3,656,600	3,505,200	151,500	13,900
Education	TOTAL	134,378,100	904,400	135,282,500	84,617,900	82,263,600	2,354,300	753,900

Devolved School Management - Budget Adjustments:

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

0

Non Devolved School Mangement - Budget Adjustments

Education - additional resources	Teacher Induction Income	885,400
Other Expenditure & Income	Funding from Welfare Reform Contingency Fund	19,000
	Total	904,400

Budgetary Control Statement
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Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Bo	Third Party Payments	45,550,400	0	45,550,400	27,243,800	26,744,000	499,800	
Contribution to Integration Joint Bo	TOTAL	45,550,400	0	45,550,400	27,243,800	26,744,000	499,800	-

Department	Objective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Bo	Core Funding	45,550,400	0	45,550,400	27,243,800	26,744,000	499,800	
Contribution to Integration Joint Bo	TOTAL	45,550,400	0	45,550,400	27,243,800	26,744,000	499,800	-

Budgetary Control Statement
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Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	20,813,600	0	20,813,600	14,495,900	14,080,100	415,800	387,000
	Property Costs	1,049,600	0	1,049,600	547,000	604,700	(57,700)	59,000
	Transport Costs	173,000	0	173,000	129,800	213,300	(83,500)	(93,000)
	Supplies & Services	2,227,100	(94,300)	2,132,800	1,158,400	1,027,000	131,400	(666,600)
	Third Party Payments	35,330,700	41,000	35,371,700	23,151,800	23,058,100	93,700	(141,000)
	Support Services	2,067,100	0	2,067,100	0	8,000	(8,000)	-
	Depcn And Impairment Losses	924,000	0	924,000	0	0	0	-
Total Expenditure		62,585,100	(53,300)	62,531,800	39,482,900	38,991,200	491,700	(454,600)
	HSCP Income	(10,932,700)	53,300	(10,879,400)	(8,196,000)	(8,357,200)	161,200	79,000
	Core Funding from Integration Joint Board	(45,550,400)		(45,550,400)	(31,633,400)	(30,974,000)	(659,400)	(533,600)
	Funding from Integration Fund	(4,211,000)		(4,211,000)			0	
	Funding from NHS Integration Care Fund	(1,065,000)		(1,065,000)			0	
	Funding from NHS Delayed Discharge	(364,000)		(364,000)			0	
							0	
Total Income		(62,123,100)	53,300	(62,069,800)	(39,829,400)	(39,331,200)	(498,200)	(454,600)
Health & Social Care Partnership	TOTAL	462,000	0	462,000	(346,500)	(340,000)	(6,500)	-

Summary of Operational Adjustments.

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

Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Objective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	231,300	(53,300)	178,000	726,500	574,700	151,800	(670,600)
	Children & Families	8,187,600	41,000	8,228,600	4,833,400	4,685,300	148,100	92,000
	Older People	23,111,500	5,000	23,116,500	15,265,900	14,628,400	637,500	436,000
	Physical Disability	4,179,600	0	4,179,600	3,034,900	3,115,600	(80,700)	(321,000)
	Learning Disability	8,501,100	48,300	8,549,400	4,764,400	4,990,600	(226,200)	(410,000)
	Mental Health	1,557,400	0	1,557,400	732,600	813,000	(80,400)	265,000
	Addictions	252,900	0	252,900	94,700	110,700	(16,000)	31,000
	Criminal Justice	20,500	0	20,500	38,400	(23,000)	61,400	(8,000)
	Support Service & Management	5,610,500	(41,000)	5,569,500	1,796,100	1,738,700	57,400	52,000
Total Expenditure		51,652,400	0	51,652,400	31,286,900	30,634,000	652,900	(533,600)
	Core Funding from Integration Joint Board	(45,550,400)	0	(45,550,400)	(31,633,400)	(30,974,000)	(659,400)	(533,600)
	Funding from Integration Fund	(4,211,000)	0	(4,211,000)				
	Funding from NHS Integration 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)	0	(51,190,400)	(31,633,400)	(30,974,000)	(659,400)	(533,600)
Health & Social Care Partnership	TOTAL	462,000	0	462,000	(346,500)	(340,000)	(6,500)	-

Summary of Operational Adjustments.

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

Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	13,527,200	0	13,527,200	9,568,500	9,644,900	(76,400)	(361,300)
	Property Costs	2,979,600	0	2,979,600	1,681,100	1,310,700	370,400	85,500
	Transport Costs	2,998,000	0	2,998,000	2,250,600	2,467,500	(216,900)	(237,700)
	Supplies & Services	19,531,500	5,900	19,537,400	14,508,000	11,852,400	2,655,600	(348,500)
	Third Party Payments	842,900	0	842,900	285,200	209,300	75,900	59,600
	Transfer Payments	900,300	0	900,300	601,400	487,500	113,900	(153,400)
	Support Services	2,252,800	0	2,252,800	0	0	0	0
	Depcn And Impairment Losses	4,010,400	0	4,010,400	0	0	0	
Total Expenditure		47,042,700	5,900	47,048,600	28,894,800	25,972,300	2,922,500	(955,800)
	Income	(14,211,600)	(5,900)	(14,217,500)	(8,363,600)	(7,944,100)	(419,500)	1,032,900
Environment	TOTAL	32,831,100	0	32,831,100	20,531,200	18,028,200	2,503,000	77,100

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Department	Objective Name	Per 08 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	614,100	768,600	(154,500)	(285,900)
	Environment Accommodation	23,200	0	23,200	609,500	537,300	72,200	23,200
	Energy Management	98,600	0	98,600	58,400	26,100	32,300	42,600
	Development Management	357,100	0	357,100	165,500	256,900	(91,400)	(54,300)
	Development Planning - Summary	748,100	0	748,100	522,500	613,200	(90,700)	(39,700)
	Economic Development Summary	1,337,700	0	1,337,700	663,600	887,800	(224,200)	(41,700)
	Building Control	65,300	0	65,300	(38,500)	(215,300)	176,800	82,600
	Roads - Council	14,580,700	5,900	14,586,600	9,381,600	8,339,600	1,042,000	(246,300)
	Roads Contracting Unit	5,900	(5,900)	0	(177,200)	(344,200)	167,000	2,000
	Parks	2,793,300	0	2,793,300	1,632,900	1,120,400	512,500	55,200
	Cleansing & Recycling	4,133,000	0	4,133,000	2,410,100	2,226,700	183,400	189,100
	Waste Management	3,879,100	0	3,879,100	2,753,300	2,415,300	338,000	100,900
	Protective Services	1,176,400	0	1,176,400	726,500	746,900	(20,400)	50,200
	Transport	0	0	0	(176,800)	(108,100)	(68,700)	2,200
	Non Operational Properties	274,300	0	274,300	24,100	31,600	(7,500)	50,000
	Other Housing	2,117,800	0	2,117,800	1,361,600	725,400	636,200	147,000
Environment	TOTAL	32,831,100	0	32,831,100	20,531,200	18,028,200	2,503,000	77,100

Budget Adjustments

Apprenticeship Levy adjustment - RCU	(5,900)
Apprenticeship Levy adjustment - Roads Client	5,900
Total	<u>0</u>

Budgetary Control Statement
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Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 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	1,147,100	1,035,900	111,200	123,000
	Property Costs	879,200	0	879,200	740,500	618,100	122,400	59,700
	Supplies & Services	242,500	0	242,500	102,500	161,300	(58,800)	(57,900)
	Support Services	1,100	0	1,100	0	0	0	
	Depcn And Impairment Losses	62,800	0	62,800	0	0	0	
Total Expenditure		2,806,200		2,806,200	1,990,100	1,815,300	174,800	124,800
	Income	(999,800)	0	(999,800)	(685,500)	(273,800)	(411,700)	(151,600)
Environment - Support	TOTAL	1,806,400	0	1,806,400	1,304,600	1,541,500	(236,900)	(26,800)

Department	Objective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	798,700	0	798,700	552,100	913,300	(361,200)	-106100
	Accommodation	1,007,700	0	1,007,700	752,500	628,200	124,300	79300
Environment - Support	TOTAL	1,806,400	0	1,806,400	1,304,600	1,541,500	(236,900)	(26,800)

Budgetary Control Statement
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Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 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	16,300	15,000	1,300	1,100
	Supplies & Services	262,400	0	262,400	160,600	236,600	(76,000)	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	176,900	251,600	(74,700)	8,800
	Income	(373,400)	0	(373,400)	(149,500)	(225,800)	76,300	38,800
Chief Executives Office	TOTAL	93,200	0	93,200	27,400	25,800	1,600	47,600

Department	Objective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	35,000	0	35,000	147,400	221,400	(74,000)	22,000
	Civic Licensing	57,500	0	57,500	(78,900)	(131,600)	52,700	15,500
	Licensing Board	700	0	700	(41,100)	(64,000)	22,900	10,100
Chief Executives Office	TOTAL	93,200	0	93,200	27,400	25,800	1,600	47,600

Budgetary Control Statement
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Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Exec's Office - Support	Employee Costs	2,862,900	0	2,862,900	2,016,500	2,032,200	(15,700)	(43,200)
	Supplies & Services	185,900	0	185,900	131,500	125,900	5,600	(41,600)
	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	2,219,000	2,227,700	(8,700)	(83,500)
	Income	(182,000)	0	(182,000)	(60,700)	(99,200)	38,500	121,900
Chief Exec's Office - Support	TOTAL	2,937,800	0	2,937,800	2,158,300	2,128,500	29,800	38,400

Department	Objective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Exec's Office - Support	Chief Executives Section	244,700	0	244,700	172,000	153,100	18,900	26,900
	Accountancy & Directorate	1,464,100	0	1,464,100	1,099,000	1,088,000	11,000	(1,100)
	Legal Services	567,500	0	567,500	399,600	409,000	(9,400)	1,100
	Purchasing & Procurement	415,300	0	415,300	314,400	307,600	6,800	9,300
	Internal Audit	246,100	0	246,100	173,300	170,800	2,500	2,200
Chief Exec's Office - Support	TOTAL	2,937,800	0	2,937,800	2,158,300	2,128,500	29,800	38,400

Budgetary Control Statement
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Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 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	3,473,800	3,329,900	143,900	115,500
	Property Costs	83,400	0	83,400	57,300	53,600	3,700	(3,200)
	Transport Costs	61,900	0	61,900	46,900	41,700	5,200	12,000
	Supplies & Services	1,427,400	0	1,427,400	759,200	874,500	(115,300)	40,300
	Third Party Payments	200,400	0	200,400	120,600	102,700	17,900	(119,300)
	Transfer Payments	20,243,300	592,000	20,835,300	11,865,000	11,813,300	51,700	1,936,900
	Support Services	3,133,600	0	3,133,600	0	1,800	(1,800)	400
	Depcn And Impairment Losses	127,100	0	127,100	0	0	0	
Total Expenditure		30,205,600	592,000	30,797,600	16,322,800	16,217,500	105,300	1,982,600
	Income	(16,770,000)	0	(16,770,000)	(11,942,200)	(11,208,100)	(734,100)	(989,000)
Corp & Comm - Comm. Resources	TOTAL	13,435,600	592,000	14,027,600	4,380,600	5,009,400	(628,800)	993,600

Additional Resource

Council Tax Reduction - This additional resource has already been included within the Per 08 reported outturn position to cabinet.

592,000

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Period 10 / 2018

Department	Objective Name	Per 08 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	623,900	610,400	13,500	(6,000)
	Community Planning	452,700	0	452,700	219,000	155,300	63,700	(4,300)
	Community Facilities	162,100	0	162,100	116,900	103,400	13,500	14,700
	Community Safety	1,410,100	0	1,410,100	893,000	853,200	39,800	(20,600)
	Equal Opportunities	146,100	0	146,100	87,300	80,600	6,700	1,300
	Registrars	237,000	0	237,000	66,900	44,200	22,700	19,700
	Grants	171,000	0	171,000	134,000	150,800	(16,800)	0
	Auchenback Resource Centre	30,700	0	30,700	23,600	26,400	(2,800)	0
	Community Resources Managemen	272,400	0	272,400	132,800	134,100	(1,300)	26,300
	Members Expenses	471,000	0	471,000	340,700	345,600	(4,900)	0
	MART	901,300	0	901,300	522,300	484,100	38,200	17,300
	SWF	438,400	0	438,400	89,200	215,100	(125,900)	17,000
	Directorate	344,700	0	344,700	188,400	190,500	(2,100)	(2,300)
	Business Support Team	324,600	0	324,600	197,600	189,300	8,300	29,200
	Housing Benefits	663,000	0	663,000	33,500	768,500	(735,000)	23,600
	Revenues - Benefits	438,700	0	438,700	193,500	153,200	40,300	37,900
	Council Tax/Ndr	4,588,800	592,000	5,180,800	305,100	310,100	(5,000)	853,600
	Cost Of Elections	233,400	0	233,400	151,000	130,100	20,900	(13,000)
	Corporate & Democratic Core	1,183,600	0	1,183,600	62,000	64,600	(2,600)	(800)
Corp & Comm - Comm. Resources	TOTAL	13,435,600	592,000	14,027,600	4,380,700	5,009,500	(628,800)	993,600

Additional Resource

Council Tax Reduction - This additional resource
has already been included within the Per 08 reported
outturn position to cabinet.

592,000

Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 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	5,059,500	4,736,200	323,300	237,100
	Property Costs	3,500	0	3,500	0	900	(900)	(64,200)
	Transport Costs	42,500	0	42,500	32,700	22,600	10,100	11,400
	Supplies & Services	3,007,600	0	3,007,600	1,947,500	2,264,500	(317,000)	(83,400)
	Third Party Payments	11,900	0	11,900	10,300	17,000	(6,700)	(8,800)
	Support Services	1,500	0	1,500	0	0	0	0
	Depcn And Impairment Losses	2,326,600	0	2,326,600	0	0	0	0
Total Expenditure		12,587,300		12,587,300	7,050,000	7,041,200	8,800	92,100
	Income	(1,820,300)	0	(1,820,300)	(413,900)	(512,600)	98,700	135,500
Corp & Comm - Support	TOTAL	10,767,000	0	10,767,000	6,636,100	6,528,600	107,500	227,600

Department	Objective Name	Per 08 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	389,200	398,300	(9,100)	12,100
	Information Technology	6,172,400	0	6,172,400	2,846,300	2,947,100	(100,800)	12,500
	Policy	478,400	0	478,400	376,500	383,200	(6,700)	39,200
	Communications	449,100	0	449,100	368,500	324,900	43,600	76,400
	Printing	181,200	0	181,200	105,900	100,800	5,100	(1,700)
	Human Resources & Payroll	1,627,400	0	1,627,400	1,475,500	1,339,500	136,000	51,300
	Democratic Services	370,300	0	370,300	255,000	273,200	(18,200)	8,900
	Mailroom	17,200	0	17,200	90,200	55,800	34,400	4,700
	Customer Services	946,000	0	946,000	729,000	706,300	22,700	24,200
	Rents Barrhead Hra	0	0	0	0	(500)	500	0
Corp & Comm - Support	TOTAL	10,767,000	0	10,767,000	6,636,100	6,528,600	107,500	227,600

Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Exp & Income	Other Expenditure	2,942,400	0	2,942,400	1,486,100	1,404,100	82,000	2,086,300
Total Expenditure		2,942,400		2,942,400	1,486,100	1,404,100	82,000	2,086,300
	Income	0	0	0	0	(21,300)	21,300	53,400
Other Exp & Income	TOTAL	2,942,400	0	2,942,400	1,486,100	1,382,800	103,300	2,139,700

Department	Objective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Exp & Income	Other Expenditure	2,942,400	0	2,942,400	1,486,100	1,404,100	82,000	2086300
	Income	0	0	0	0	(21,300)	21,300	53400
Other Exp & Income	TOTAL	2,942,400	0	2,942,400	1,486,100	1,382,800	103,300	2,139,700

Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 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 08 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
 Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	360,000	(19,000)	341,000	0	0	0	311,000
Total Expenditure		360,000	(19,000)	341,000				311,000
Contingency	TOTAL	360,000	(19,000)	341,000	0	0	0	311,000

Budget Adjustment

Contingency - Welfare	To Education - Flexible Support	<u><u>(19,000)</u></u>
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Department	Objective Name	Per 08 Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Corporate contingency	360,000	(19,000)	341,000	0	0	0	311,000
Contingency	TOTAL	360,000	(19,000)	341,000	0	0	0	311,000

Budget Adjustment

Contingency - Welfare	To Education - Flexible Support	<u><u>(19,000)</u></u>
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Budgetary Control Statement
Period 10 / 2018 05 Jan 2018

Period End: 05 January 2018

Period 10 / 2018

Department	Subjective Name	Per 08 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	2,799,500	2,737,400	62,100	65,400
	Property Costs	1,238,100	0	1,238,100	868,400	669,700	198,700	40,700
	Transport Costs	168,900	0	168,900	129,900	91,900	38,000	18,500
	Supplies & Services	2,282,100	0	2,282,100	1,510,900	1,374,900	136,000	(418,100)
	Transfer Payments	300,000	0	300,000	31,400	33,300	(2,000)	11,000
	Support Services	836,500	0	836,500	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	5,340,100	4,907,200	432,800	(67,100)
	Income	(13,239,700)	0	(13,239,700)	(9,428,600)	(9,296,400)	(132,200)	67,100
Housing Revenue Account	TOTAL	0	0	0	(4,088,500)	(4,389,200)	300,600	0

Department	Objective Name	Per 08 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	1,855,800	1,881,100	(25,300)	(11,900)
	Hra - Client	(2,612,600)	0	(2,612,600)	(5,944,400)	(6,270,300)	325,900	11,900
Housing Revenue Account	TOTAL	0	0	0	(4,088,600)	(4,389,200)	300,600	0