

EAST RENFREWSHIRE COUNCILCABINET30 August 2018Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2018/19**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2018/19. The report provides details of expected year end variances for each department at period 3 and is based on the financial position as at 22 June 2018.

RECOMMENDATION

2. It is recommended that:
 - (a) members approve service virements and operational adjustments and note the reported probable out-turn position;
 - (b) management action is taken to remedy the forecast overspends in Chief Executives Office; and
 - (c) 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 3 against the Council's approved revenue budget for 2018/19, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2018/19 approved by the Council on 2 March 2018 has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 2 March 2018 report to Council	234,455
Capital Financing - Loans Charge Adjustment (Note 1)	(10,263)
Service Operational Capital Charge Adjustment (Note 2)	12,703
Accountancy adjustments for Ring Fenced and other Grants	(3,836)
Restated net expenditure	<u>233,059</u>
Additional Grant Funding	430
Total Net Expenditure to be Monitored	<u><u>233,489</u></u>

Note 1. The net expenditure agreed on 2 March 2018 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and ACOP in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

Note 2. This is the adjustment required to include the appropriate capital charges in the Council's service budgets instead of the capital financing costs removed as described above.

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £748,000 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 22 June 2018, the estimated year end position shows a net favourable variance on net expenditure of £2,275k based on current information. For General Fund services the projected underspend is £2,275k.

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £262k, due mainly to underspends within utilities, and payments to other agencies and net over recoveries of income within wraparound services and are in part offset by overspends within staffing costs arising from delivery of approved savings.

ii) Corporate & Community – Community Resources

The projected underspend of £501k is primarily due to payroll savings arising from delays in filling vacant posts coupled with reduced expenditure within Council Tax Reduction and supplies & services.

iii) Corporate & Community - Support

The anticipated underspend of £592k is mainly due to payroll savings arising from delays in filling vacant posts and reduced expenditure within supplies and ICT contracted expenditure.

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iv) Chief Executives Office – Non Support

The projected overspend is primarily due to an under recovery of income from Interest on Temporary Deposits and is partially offset by an over recovery of income from Taxi Licence operations.

v) Other Expenditure

The underspend of £778k mainly reflects the contingent nature of the Council's change programme and the sufficiency to meet operational events and demands that may arise during the year but have not as yet materialised or been confirmed. It is anticipated that this will reduce by the year end.

vi) Integration Joint Board (IJB) Contribution / Health & Social Care Partnership (HSCP)

The contribution to the IJB is unchanged from budget and it is expected to remain so. The HSCP budget operated by the Council on behalf of the IJB, originally included a planned use of IJB reserves of £732k. Latest forecast is that use of reserves will reduce to £507k.

VARIANCE ANALYSIS

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

Department	Forecast Outturn as at P3 £'000
Education	262
Contribution to IJB	0
Environment	19
Environment – Support	2
Corporate & Community – Comm Res	501
Corporate & Community - Support	592
Chief Executive's Office	(23)
Chief Executive's Office - Support	(2)
Other Expenditure & Income	778
Joint Boards	22
Corporate Contingency	124
Housing Revenue Account	0
Total £ Variance	2,275
Total Budgeted Expenditure	233,489
% Variance	0.97%

CONCLUSIONS

7. The Council's projected revenue out-turn position is reported as an operational underspend of £2,275k. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

RECOMMENDATIONS

8. It is recommended that:
- (a) members approve service virements and operational adjustments and note the reported probable out-turn position;
 - (b) management action is taken to remedy the forecast overspends in Chief Executives Office; and
 - (c) all departments continue to closely monitor their probable outturn position.

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Report date		8th August 2018

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

**BUDGET MONITORING REPORTS
PERIOD 03
As at 22 June 2018**

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EDUCATION

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £ 262,100 UNDERSPEND

Pre Five Education (£131,300 underspend)

A net over-recovery of income in relation to Wraparound charges is forecast due to increased demand (£295K). This is based on the information available to date and on previous years' experience and will be reviewed as the new academic year progresses. This over-recovery is partially offset by expenditure on redundancy costs associated with the delivery of approved savings (£165K).

Primary Education (£7,100 overspend)

An overspend is projected in relation to expenditure on redundancy costs associated with the delivery of approved savings (£52K). This is partially offset by underspends projected in relation to non-domestic rates (NDR) and water metered charges (£26K) and also in relation to contract catering costs (£18K).

Secondary Education (£81,300 underspend)

An underspend is projected in relation to NDR and water metered charges (£87k). The underspend on NDR is due to a lower than anticipated rateable valuation for the new Barrhead High School. The underspend on water metered charges is projected as a result of the phased implementation of the increase in rateable valuations over 3 years. It had been expected that this increase would be fully implemented in this financial year.

Special Education (£208,700 underspend)

Underspends are projected in relation to water metered charges (£5k), transport costs (£9K), on pupils receiving hospital tuition (£21k) and in relation to payments to other agencies and bodies for pupils attending establishments out with the authority (£171k). All of these projections are based on commitments known to date. These commitments may change as the new academic year progresses.

Schools – Other (£40,300 overspend)

An overspend is projected as a result of the cost of staff on redeployment within the department (£46k). This cost is associated with the delivery of approved savings and is partially offset by additional turnover achieved (£6k).

Other Services (£111,800 overspend)

This variance relates primarily to redundancy costs and detriment payments (£125k) within Cleaning. This is partially offset by the early realisation of future savings within the Catering service (£29k). A small overspend is projected at present in relation to school transport costs (£10k).

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The forecast based on the information currently available prior to the start of the new academic year indicates a small underspend of £262,100 which represents 0.2% of the Education department budget. This must be considered in light of Devolved School Management arrangements.

Overall the main favourable variances at Period 3 can be summarised as underspends in relation to NDR and water metered charges (£131k), payments to other agencies in Special Education (£192k), the early realisation of future savings in the Catering service (£29k) and the net over-recovery of income in relation to wraparound (£295k). This position is partially offset by overspends on staffing costs in relation to detriment, redeployment and redundancy costs associated with the delivery of approved savings (£389k).

Children & Families (£20,000 Underspend)

The projected underspend of £20,000 is the net impact of lower than estimated staff costs (£90k) largely due to an staff turnover and vacancies, and lower supplies and services costs (£13k), being offset by higher residential care and direct payments (£83k). The current projection includes an allowance for any increase in activity to 31 March 2019.

Older People Services (£386,000 overspend)

The projected overspend of £386,000 primarily reflects the current cost of care packages (£464k), with some offset in respect of staff costs (£25k) and additional income (£55k). The projected overspend in care costs reflects an over commitment in respect of nursing and residential care (£260k) arising from the full year effect of the winter pressures experienced during January – March 2018. Likewise such winter pressures has resulted in additional care at home packages for individuals (£204k) assessed as requiring support to remain at home.

Physical & Sensory Disability Learning Disability (£71,000 underspend)

The projected underspend primarily reflects staff vacancies (£68k).

Learning Disability (£147,000 underspend)

The projected underspend of £147,000 principally reflects staff vacancies (£139k)

Mental Health (£30,000 underspend)

The projected underspend reflects current staff turnover savings from vacancies

Addictions & Substance Misuse (£44,000 overspend)

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

Support Services & Management (£26,000 overspend)

The projected overspend primarily reflects additional costs relating to service transformation and finance support (£58k) being offset by projected lower property costs (£19k) and supplies (£13k).

Strategic Services (£31,000 underspend)

The projected underspend primarily reflects staff vacancies and running costs.

Fit For The Future (£349,600 overspend)

This reflects the balance of savings still to be achieved from the Fit for the Future programme in the current year. The original savings target of £731,600 has been reduced by identified savings of £382,000 to date. Any overspends at the year-end will be funded from the IJB reserves.

Summary:

The Period 3 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's savings requirement, highlights a potential in year overspend of £157,000 and we will work to contain this within existing budgets as the year progresses, if required this will be funded from IJB reserves. The balance of the required savings from the Fit for the Future programme will also be met from IJB reserves and is currently £350,000.

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £18,500 UNDERSPEND**Directorate / Energy Management (£12,300 Underspend)**

Due to the timing of service redesign work, an underspend in payroll is expected within Directorate (£62k). However, there is an overspend related to an HR resource required to support the departments change programme (£35k) alongside consultancy costs (£17k).

Planning and Development (£8,600 Underspend)

Due to volume planning and building warrant applications additional staff have been required causing a projected overspend (£78k). It is projected that there will be an over recovery of planning and building warrant fees to compensate for these additional costs (£86k)

Economic Development (£7,600 Overspend)

Additional Staffing costs in relation to the City Deal project (£40k) will be offset by additional grant income (£40k). Other smaller overspends in relation to payroll costs mean a slight overspend is projected at period 3.

Roads/RCU (£66,700 Overspend)

Agency staff costs to cover vacancies and skills shortages are causing an overspend (£105k). There is an underspend in Salt Barn Leasing costs (£18k) and a projected underspend in Street Lighting Electricity costs (£15k) alongside slight over-recoveries of income partially offset these costs.

Parks (£2,700 Underspend)

Early payroll and overtime projections within Parks indicate an overspend (£53k), however due to several new Council properties, recharge income should over recover to compensate (£56k).

Cleansing (£18,200 Underspend)

Payroll costs within Cleansing are projected to underspend (£14k), however it is likely that Agency costs will be overspent (£10k) to cover vacancies and staff sickness. Income from sales of bins in relation to new properties is likely to over-recover (£12k) leading to an overall projected underspend.

Waste Management (£14,800 Underspend)

Due to the early impact of service redesign, an underspend in payroll is expected (£88k). There is also an underspend in Civic Amenity site costs in line with management action (£50k), however active tonnage rates would indicate a slight overspend here (£50k) alongside slightly increased costs in relation to the Clyde Valley Shared Waste project management costs (£9k). The contract for the sale of recyclables is due for renewal part way through this financial year and it is expected rates will decrease causing an under-recovery of income (£60k)

Protective Services (£3,700 Underspend)

There are no significant variances within Protective services at period 3.

Vehicle Services (£1,900 Underspend)

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

Neighbourhood Services Management (£19,600 Underspend)

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

Non - Operational Properties (£10,000 Underspend)

Costs related to non operational properties are lower than anticipated.

Other Housing (£1,000 Underspend)

There is a projected overspend in Payroll due to the timing of service redesign in Other Housing (£45k). Management have identified underspend opportunities in Homeless Services (£47k) to offset this.

Summary: Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. There is early pressure within the Roads department in relation to agency costs (£105k) although these are partially offset by other projected underspends within Roads. Within Waste Management, early projections indicate active waste tonnages may slightly overspend (£50k) and income rates for sales of recyclables are expected to be less favourable than projected on contract renewal in October (£60k). However underspends at the Civic Amenity site (£50k) and service redesign work related vacancies that will be subject to future service redesigns, enables a slight overall underspend of £18,500 to be reported at period 3.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £2,100 UNDERSPEND

Property & Technical Services (£6,300 Overspend)

There is a projected underspend within payroll costs due to delays in filling vacant posts (£137k). These payroll costs are directly related to recharges of staff time to capital and therefore an under-recovery is projected here (£135k). Legal Fees have been incurred in relation potential sales of land/property causing an overspend (£12k).

Central Accommodation (£8,400 Underspend)

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

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Property and Technical is carrying vacancies at present related to Capital programme support, and income related to the Capital programme has been reduced accordingly. Water rates costs are projected to underspend slightly and therefore a slight overall underspend of £2k is reported at period 3.

CORPORATE & COMMUNITY 15 COMMUNITY RESOURCES

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £ 501,400 Underspend

Community Learning & Development, Community Planning & Community Safety (£58,900 Underspend)

The underspend relates to payroll and is mainly due to vacancies within these services.

Business Support (£19,800 Underspend)

This underspend mainly relates to payroll and is due to staff having reduced their working hours.

Money Advice & Registrars (£29,000 Underspend)

The Money Advice budget is expected to be underspent by £11k and the Registrars Service is expected to be underspent by £19k largely due to staffing related underspends.

Directorate, Community Resources Management & Equalities (£ 1,700 Underspend)

There are no significant variances at this current time.

Members Expenses, Elections and Corporate & Democratic Core (£700 Overspend)

There are no significant variances at this current time.

Housing Benefits (£91,400 Underspend).

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

Revenues Benefits (£76,800 Underspend)

The variance is largely due to lower spending across supplies lines (£16k) and an expected over-recovery in income (£55k) mainly due to additional funds from DWP for Universal Credit implementation.

Council Tax/ Non Domestic Rates (£224,500 Underspend)

This underspend is due to a combination of underspends on payroll due to vacancies (£38k), lower spending across several supplies budgets (£23k) and lower applications for Council Tax benefit (£154k).

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £ 501,400 is largely due to a combination of underspends across payroll budgets due to vacancies, reduced expenditure on supplies budgets, an underspend on Council Tax reduction due to lower benefit applications and additional funding for Universal Credit implementation.

CORPORATE & COMMUNIT¹⁶ – SUPPORT SERVICES

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £ 591,500 Underspend

Revenues General (£69,500 Underspend)

The underspend is mainly due to slippage on filling vacant posts (£49k) and underspends across several supplies budgets (£20k).

Policy (£41,500 Underspend)

The underspend is mainly due to slippage on backfilling posts for employees that have transferred to the Core Systems Team.

ICT (£330,900 Underspend)

The underspend is mainly due to a combination of payroll underspends due to vacancies (£84k) and lower than expected spend across supplies budgets (£240k).

Customer First, Communications & Printing (£110,300 Underspend)

The underspend is mainly due to vacancies in Customer First (£46k) and Communications (£49k).

Human Resources & Payroll (£37,200 Underspend)

This underspend is largely due to reduced spending on staffing and supplies budgets across these services.

Democratic Services (£2,100 Underspend)

A minor underspend as a result of reduced transport costs.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £591,500 in Support is largely due to a combination of underspends across payroll budgets due to vacancies and reduced expenditure on supplies budgets.

CHIEF EXECUTIVES 17 – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £22,800 OVERSPEND

Accountancy (£34,000 Overspend)

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

Civic Licensing (£10,500 Underspend)

Taxi Licence income is higher than budgeted (£10k) due to increased uptake of taxi licences for popular one, two or three year licences. Supplies and Services are projected to outturn under budget (£0.5K) based upon last year's outturn and current levels of expenditure to date.

Licensing Board (£700 Underspend)

Licensing Board Supplies & Services are projected to outturn under budget (£0.7k) based upon last year's outturn and current levels of expenditure to date.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 3 of £22,800 is due to a projected under-recovery of income for Loans Fund Interest. This is partly offset by higher than budgeted Taxi Licence income in Civic Licensing and lower projected Supplies and Services expenditure in Civic Licensing and the Licensing Board

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £1,800 OVERSPEND

Chief Executive's Office (£1,800 Overspend)

The projected overspend of £1,800 is comprised of several variances which partly offset each other:

There is a projected overspend (£4k) in the Chief Executive's Office due to no staff turnover within the section.

Offsetting this adverse variance are several projected underspends: Payroll Costs in Procurement are projected to underspend (£1k) ; Internal Audit is projected to underspend (£0.8k) due to lower requirements for Miscellaneous Staff Costs and for Supplies and Services; and there is a projected underspend within Accountancy (0.4k).

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 3 of £1,800 is due to no staff turnover in the Chief Executive's Office. This is partly offset by underspends in Procurement within Staff costs, Internal Audit due to lower requirements for Miscellaneous Staff Costs and for Supplies and Services.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £778,100 UNDERSPEND

Restructuring Costs (£417,300 Underspend)

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

Unallocated Overheads (£110,400 Underspend)

Underspends within Pension costs reflecting known commitments at this time including non recurring elements arising from service redesign.

Other Services (£250,400 Underspend)

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

Summary:

Period 3 figures have been prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of a £778,100 underspend will continue to be monitored and adjusted as required in conjunction with implementation of Council's service redesigns and arising contingent events / operations and it is expected to reduce before the year end.

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 22 June 2018 - £ NIL

Housing Maintenance Team (£125,100 Underspend)

There is a projected underspend in payroll costs in the Housing Maintenance Team (£229k) however these are partially offset by overspends in agency staff (£87k) and in sub contractors (£33k).

Housing Revenue Account (HRA) (£125,000 Overspend)

Increase in Agency costs (£101k) to cover vacancies and workload commitments and increase in contract work (£60k). These cost pressures are partially offset by an underspend in payroll costs (£59k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures have required Agency staff to be employed within the HRA partially offset by an underspend in payroll costs. In the Housing Maintenance Team, underspends in payroll are partially offset by increased spend on agency staff and sub contractors. Overall the service is expected to break even at the year end.

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	131,504,000	5,040,300	136,544,300	22,817,400	21,096,500	1,720,900	262,100
Health & Social Care Partnership	0	170,300	170,300	(96,300)	(105,300)	9,000	0
Contribution to Integration Joint Board	48,175,400	9,100	48,184,500	7,717,700	7,570,300	147,400	0
Environment	27,462,100	3,686,500	31,148,600	5,188,000	3,048,600	2,139,400	18,500
Environment - Support	0	0	0	816,300	700,900	115,400	2,100
Chief Executives Office	27,000	1,300	28,300	(100)	42,400	(42,500)	(22,800)
Chief Executives Office - Support	0	0	0	508,700	506,400	2,300	(1,800)
Corp & Comm - Community Resources	12,816,900	396,600	13,213,500	790,900	1,412,100	(621,200)	501,400
Corp & Comm - Support	0	0	0	1,443,300	2,638,100	(1,194,800)	591,500
Other Expenditure & Income	1,778,900	(9,100)	1,769,800	256,800	222,500	34,300	778,100
Joint Boards	2,229,300	0	2,229,300	441,600	435,900	5,700	22,400
Contingency	200,000	0	200,000	0	0	0	123,500
Housing Revenue Account	0	0	0	(1,899,000)	(1,621,300)	(277,700)	0
TOTAL	224,193,600	9,295,000	233,488,600	37,985,300	35,947,100	2,038,200	2,275,000

Summary of Operational Adjustments.

Capital Charges	12,703,200
Ring Fenced Grants - Education & HSCP	(2,006,000)
Additional resources - Education 1 + 2 Languages	71,000
Additional resources - Education Clothing Grants	29,000
Additional resources - Corp & Comm - Disc. Housing Payments	330,000
Funding Adjustment - Barrhead High School (HUB)	(1,832,200)
Resource Transfer -HSCP From O/Expenditure - NCHC increase	9,100
Resource Transfer -Other Expenditure to HSCP- NCHC increase	(9,100)
	<u>9,295,000</u>

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	134,720,600	(169,900)	134,550,700	23,356,200	22,237,800	1,118,400	743,500
Property Costs	15,836,200	5,500	15,841,700	6,635,000	5,718,700	916,300	128,000
Transport Costs	5,477,400	(8,100)	5,469,300	1,134,800	1,241,000	(106,200)	(2,700)
Supplies & Services	50,749,000	3,085,200	53,834,200	10,485,600	9,613,000	872,600	993,200
Contributions	2,224,000		2,224,000	441,600	435,900	5,700	22,400
Third Party Payments	44,677,300	7,400	44,684,700	7,264,100	7,422,500	(158,400)	(1,262,000)
Transfer Payments	21,806,600	359,000	22,165,600	3,982,600	4,378,300	(395,700)	537,200
Support Services	14,260,400	(10,000)	14,250,400	48,400	800	47,600	
Other Expenditure	1,778,900	(9,100)	1,769,800	256,800	241,700	15,100	778,100
Depcn And Impairment Losses	4,637,200	12,703,200	17,340,400	0	0	0	20,000
Financing Costs	0	0	0	0	(100)	100	
TOTAL EXPENDITURE	296,167,600	15,963,200	312,130,800	53,605,100	51,289,600	2,315,500	1,957,700
Income	(71,974,000)	(6,668,200)	(78,642,200)	(15,619,800)	(15,342,500)	(277,300)	317,300
TOTAL	224,193,600	9,295,000	233,488,600	37,985,300	35,947,100	2,038,200	2,275,000

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	90,712,400	(428,700)	90,283,700	13,958,600	13,900,700	57,900	(337,800)
	Property Costs	10,914,800	5,500	10,920,300	5,019,000	4,507,100	511,900	112,000
	Transport Costs	1,795,300	(8,100)	1,787,200	271,900	428,100	(156,200)	3,500
	Supplies & Services	27,052,700	2,537,700	29,590,400	5,214,000	4,675,400	538,600	17,200
	Third Party Payments	7,255,400	(5,700)	7,249,700	2,059,100	1,873,600	185,500	191,700
	Transfer Payments	809,900	29,000	838,900	147,500	218,700	(71,200)	(385,300)
	Support Services	5,006,900	0	5,006,900	0	0	0	0
	Depcn And Impairment Losses	0	8,200,500	8,200,500	0	0	0	0
Total Expenditure		143,547,400	10,330,200	153,877,600	26,670,100	25,603,600	1,066,500	(398,700)
	Income	(12,043,400)	(5,289,900)	(17,333,300)	(3,852,700)	(4,507,100)	654,400	660,800
Education	TOTAL	131,504,000	5,040,300	136,544,300	22,817,400	21,096,500	1,720,900	262,100

Summary of Operational Adjustments.

Capital Charges	8,200,500
Specific Grant - Gaelic	(16,000)
Specific Grant - Pupil Equity Fund	(1,412,000)
Funding received - Barrhead High School (HUB)	(1,832,200)
Additional resources - 1 + 2 Languages	71,000
Additional resources - Clothing Grants	29,000
Devolved School Management	0
Total	5,040,300

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	8,990,800	99,100	9,089,900	1,645,500	1,201,400	444,100	131,300
	Primary Education	42,020,900	1,477,600	43,498,500	7,241,600	6,712,300	529,300	(7,100)
	Secondary Education	55,015,800	1,307,300	56,323,100	10,755,600	10,427,300	328,300	81,300
	Schools Other	3,293,900	142,000	3,435,900	564,600	343,100	221,500	(40,300)
	Special Education	6,341,300	107,000	6,448,300	813,900	767,500	46,400	208,700
	Psychological Service	835,900	0	835,900	140,700	127,300	13,400	1,900
	Transport (excl Spec Educ)	944,100	(16,000)	928,100	105,700	257,500	(151,800)	(10,100)
	Bursaries / Emas	0	0	0	0	100,900	(100,900)	0
	Provision for Clothing	180,700	29,000	209,700	4,900	3,700	1,200	0
	Administration & Support	7,151,100	944,800	8,095,900	659,200	578,900	80,300	(2,900)
	School Crossing Patrollers	0	0	0	(25,800)	(42,000)	16,200	0
	Catering	0	0	0	(202,700)	(290,500)	87,800	29,100
	Cleaning	0	0	0	(181,500)	(157,000)	(24,500)	(129,800)
	Culture & Leisure Services	6,729,500	949,500	7,679,000	1,295,700	1,066,100	229,600	0
Education	TOTAL	131,504,000	5,040,300	136,544,300	22,817,400	21,096,500	1,720,900	262,100

Summary of Operational Adjustments.

Capital Charges	8,200,500
Specific Grant - Gaelic	(16,000)
Specific Grant - Pupil Equity Fund	(1,412,000)
Funding received - Barrhead High School (HUB)	(1,832,200)
Additional resources - 1 + 2 Languages	71,000
Additional resources - Clothing Grants	29,000
Devolved School Management	0
Total	<u><u>5,040,300</u></u>

Budgetary Control Statement
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Period End: 22 June 2018

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Department	Subjective Name	Approved Budget Per 01	Approved Budget Per 01	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	48,175,400	9,100	48,184,500	7,717,700	7,570,300	147,400	
Contribution to Integration Joint Board	TOTAL	48,175,400	9,100	48,184,500	7,717,700	7,570,300	147,400	0

Summary of Operational Adjustments.

Resource Transfer -HSCP From O/Expenditure - NCHC increase

9,100

Budgetary Control Statement
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Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	48,175,400	9,100	48,184,500	7,717,700	7,570,300	147,400	
Contribution to Integration Joint Board	TOTAL	48,175,400	9,100	48,184,500	7,717,700	7,570,300	147,400	0

Summary of Operational Adjustments.

Resource Transfer -HSCP From O/Expenditure - NCHC increase

9,100

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	20,890,300	209,000	21,099,300	3,447,900	2,923,200	524,700	781,000
	Property Costs	1,059,300	0	1,059,300	299,600	133,800	165,800	19,000
	Transport Costs	221,000	0	221,000	51,000	52,500	(1,500)	(1,000)
	Supplies & Services	2,195,700	64,400	2,260,100	364,100	123,600	240,500	56,000
	Third Party Payments	36,436,400	9,100	36,445,500	5,150,400	5,574,300	(423,900)	(1,360,600)
	Support Services	2,196,100	0	2,196,100	0	800	(800)	-
	Depcn And Impairment Losses	0	748,300	748,300	0	0	0	-
	Financing Costs	0	0	0	0	(100)	100	-
Total Expenditure		62,998,800	1,030,800	64,029,600	9,313,000	8,808,100	504,900	(505,600)
	HSCP Income	(9,183,400)	(851,400)	(10,034,800)	(1,138,900)	(1,343,100)	204,200	(1,000)
	Core Funding from Integration Joint Board	(48,175,400)	(9,100)	(48,184,500)	(8,270,400)	(7,570,300)	(700,100)	506,600
	Other Integration / NHS Funding	(5,640,000)		(5,640,000)				0
Total income		(62,998,800)	(860,500)	(63,859,300)	(9,409,300)	(8,913,400)	(495,900)	505,600
Health & Social Care Partnership	TOTAL	0	170,300	170,300	(96,300)	(105,300)	9,000	0

Summary of Operational Adjustments.

There are operational movements that are at the discretion of the Integration Joint Board in line with guidelines	0
Capital Charges	748,300
Ring Fenced Grants - HSCP Criminal Justice	(578,000)
Resource Transfer -HSCP From O/Expenditure - NCHC increase	9,100
Offset additional core funding from IJB - NCHC increase	(9,100)
	<u>170,300</u>

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	906,400	0	906,400	185,900	184,300	1,600	(318,600)
	Children & Families	8,482,600	132,100	8,614,700	1,462,100	882,000	580,100	20,000
	Older People	22,845,800	160,000	23,005,800	3,297,800	3,001,800	296,000	(386,000)
	Physical Disability	4,640,600	0	4,640,600	1,161,400	906,900	254,500	71,000
	Learning Disability	9,243,700	30,700	9,274,400	1,185,100	1,879,100	(694,000)	147,000
	Mental Health	1,515,000	0	1,515,000	218,700	192,500	26,200	30,000
	Addictions	271,200	0	271,200	47,800	63,000	(15,200)	(44,000)
	Criminal Justice	613,100	(578,000)	35,100	13,800	(17,400)	31,200	0
	Support Service & Management	5,297,000	434,600	5,731,600	601,500	372,800	228,700	(26,000)
	Total Service Expenditure	53,815,400	179,400	53,994,800	8,174,100	7,465,000	709,100	(506,600)
	Core Funding from Integration Joint Board	(48,175,400)	(9,100)	(48,184,500)	(8,270,400)	(7,570,300)	(700,100)	506,600
	Other Integration / NHS Funding	(5,640,000)		(5,640,000)				
	Total funding from Integration Board	(53,815,400)	(9,100)	(53,824,500)	(8,270,400)	(7,570,300)	(700,100)	506,600
Health & Social Care Partnership	TOTAL	0	170,300	170,300	(96,300)	(105,300)	9,000	0

Summary of Operational Adjustments.

There are operational movements that are at the discretion of the Integration Joint Board in line with guidelines	0
Capital Charges	748,300
Ring Fenced Grants - HSCP Criminal Justice	(578,000)
Resource Transfer -HSCP From O/Expenditure - NCHC increase	9,100
Offset additional core funding from IJB - NCHC increase	(9,100)
	<u>170,300</u>

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	13,968,900	22,800	13,991,700	2,404,100	2,125,800	278,300	(161,000)
	Property Costs	2,514,800	0	2,514,800	633,500	545,200	88,300	33,300
	Transport Costs	3,251,700	0	3,251,700	754,300	709,500	44,800	(20,900)
	Supplies & Services	17,213,600	500,100	17,713,700	3,775,700	2,419,200	1,356,500	454,700
	Third Party Payments	829,100	4,000	833,100	47,500	(23,500)	71,000	(4,500)
	Transfer Payments	807,800	0	807,800	165,400	120,700	44,700	(70,000)
	Support Services	2,706,500	0	2,706,500	29,000	0	29,000	0
	Depcn And Impairment Losses	0	3,686,500	3,686,500	0	0	0	0
Total Expenditure		41,292,400	4,213,400	45,505,800	7,809,500	5,896,900	1,912,600	231,600
	Income	(13,830,300)	(526,900)	(14,357,200)	(2,621,500)	(2,848,300)	226,800	(213,100)
Environment	TOTAL	27,462,100	3,686,500	31,148,600	5,188,000	3,048,600	2,139,400	18,500

Summary of Operational Adjustments.

Capital Charges

Service Redesign - Tier 3 Managers Environment Impact (overall movement £0)

Service Redesign - Tier 3 Managers HRA staff transfer(employee cost)

Service Redesign - Tier 3 Managers - recharge to HRA

Service Redesign 2 (overall movement £0)

Service Redesign 3 Phase 1 (overall movement £0)

Total

3,686,500
0
68,500
(68,500)
0
0
3,686,500

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp & Energy Management	1,559,900	132,200	1,692,100	182,800	137,300	45,500	12,300
	Environment Accommodation	0	0	0	297,300	256,700	40,600	0
	Planning & Development	1,187,100	210,800	1,397,900	164,100	45,400	118,700	8,600
	Economic Development	1,248,100	(62,300)	1,185,800	220,700	124,300	96,400	(7,600)
	Roads - Council	10,173,500	2,215,800	12,389,300	2,192,800	2,297,800	(105,000)	(59,000)
	Roads Contracting Unit	0	0	0	(52,600)	(70,500)	17,900	(7,700)
	Parks	1,897,300	459,000	2,356,300	326,800	(359,400)	686,200	2,700
	Cleansing & Recycling	3,923,300	461,500	4,384,800	460,300	491,200	(30,900)	18,200
	Waste Management	3,934,700	(7,900)	3,926,800	843,300	395,400	447,900	14,800
	Protective Services	1,189,900	5,000	1,194,900	168,900	96,300	72,600	3,700
	Transport	0	0	0	(96,400)	(50,900)	(45,500)	1,900
	Neighbourhood Services Mgmt	0	239,300	239,300	35,800	0	35,800	19,600
	Non Operational Properties	284,900	8,800	293,700	89,600	31,500	58,100	10,000
	Other Housing	2,063,400	24,300	2,087,700	354,600	(346,500)	701,100	1,000
Environment	TOTAL	27,462,100	3,686,500	31,148,600	5,188,000	3,048,600	2,139,400	18,500

Summary of Operational Adjustments.

Capital Charges

Service Redesign - Tier 3 Managers (overall movement £0)

Service Redesign 2 (overall movement £0)

Service Redesign 3 Phase 1 (overall movement £0)

Total

3,686,500
0
0
0
<u>3,686,500</u>

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Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,858,100	0	1,858,100	313,700	259,000	54,700	137,100
	Property Costs	992,900	0	992,900	459,000	398,800	60,200	8,400
	Transport Costs	0	14,700	14,700	3,400	3,400	0	0
	Supplies & Services	213,800	99,100	312,900	43,500	36,500	7,000	(400)
	Support Services	0	0	0	0	0	0	
	Depcn And Impairment Losses	0	65,600	65,600	0	0	0	
Total Expenditure		3,064,800	179,400	3,244,200	819,600	697,700	121,900	145,100
	Income	(1,007,800)	(100,000)	(1,107,800)	(3,300)	3,200	(6,500)	(143,000)
Environment - Support	TOTAL	2,057,000	79,400	2,136,400	816,300	700,900	115,400	2,100

Summary of Operational Adjustments.

Capital Charges

65,600

Mail Room to PATS

13,800

Total

79,400

Budgetary Control Statement
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Period 03 / 2019

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	998,300	13,800	1,012,100	355,000	301,100	53,900	(6,300)
	Accommodation	1,058,700	65,600	1,124,300	461,300	399,800	61,500	8,400
Environment - Support	TOTAL	2,057,000	79,400	2,136,400	816,300	700,900	115,400	2,100

Summary of Operational Adjustments.

Capital Charges

65,600

Mail Room transfer to PATS

13,800

Total

79,400

Budgetary Control Statement
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Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	131,400	0	131,400	21,800	3,500	18,300	0
	Supplies & Services	242,500	0	242,500	3,900	80,600	(76,700)	1,200
	Support Services	84,000	0	84,000	19,400	0	19,400	0
	Depcn And Impairment Losses	0	1,300	1,300	0	0	0	0
Total Expenditure		457,900	1,300	459,200	45,100	84,100	(39,000)	1,200
	Income	(430,900)	0	(430,900)	(45,200)	(41,700)	(3,500)	(24,000)
Chief Executives Office	TOTAL	27,000	1,300	28,300	(100)	42,400	(42,500)	(22,800)

Summary of Operational Adjustments.

Capital Charges

1,300

Total

1,300

Budgetary Control Statement
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Period End: 22 June 2018

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Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	(10,000)	0	(10,000)	0	74,700	(74,700)	(34,000)
	Licensing	41,700	1,300	43,000	4,200	(28,000)	32,200	10,500
	Licensing Board	(4,700)	0	(4,700)	(4,300)	(4,300)	0	700
Chief Executives Office	TOTAL	27,000	1,300	28,300	(100)	42,400	(42,500)	(22,800)

Summary of Operational Adjustments.

Capital Charges

1,300

Total

1,300

Budgetary Control Statement
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Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	2,959,100	0	2,959,100	491,300	488,900	2,400	(84,500)
	Supplies & Services	176,100	0	176,100	34,100	46,500	(12,400)	(40,400)
	Third Party Payments	71,000	0	71,000	0	0	0	0
	Support Services	0	0	0	0	0	0	0
Total Expenditure		3,206,200		3,206,200	525,400	535,400	(10,000)	(124,900)
	Income	(175,200)	0	(175,200)	(16,700)	(29,000)	12,300	123,100
Chief Executives Office - Support	TOTAL	3,031,000	0	3,031,000	508,700	506,400	2,300	(1,800)

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Period End: 22 June 2018

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Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	275,700	0	275,700	45,600	51,200	(5,600)	(4,000)
	Accountancy & Directorate	1,514,400	0	1,514,400	270,000	279,900	(9,900)	400
	Legal Services	575,500	0	575,500	95,100	91,900	3,200	0
	Purchasing & Procurement	413,400	0	413,400	56,400	43,500	12,900	1,000
	Internal Audit	252,000	0	252,000	41,600	39,900	1,700	800
Chief Executives Office - Support	TOTAL	3,031,000	0	3,031,000	508,700	506,400	2,300	(1,800)

Budgetary Control Statement
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Period End: 22 June 2018

Period 03 / 2019

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,853,400	27,000	4,880,400	812,500	778,900	33,600	135,900
	Property Costs	82,600	0	82,600	15,300	17,300	(2,000)	14,600
	Transport Costs	64,000	0	64,000	14,800	12,300	2,500	6,500
	Supplies & Services	1,524,700	(17,000)	1,507,700	233,500	265,500	(32,000)	112,600
	Third Party Payments	156,400	0	156,400	7,100	500	6,600	(88,600)
	Transfer Payments	19,858,300	330,000	20,188,300	3,657,100	4,030,300	(373,200)	1,002,500
	Support Services	3,349,300	(10,000)	3,339,300	0	0	0	
	Depcn And Impairment Losses	0	66,600	66,600	0	0	0	
Total Expenditure		29,888,700	396,600	30,285,300	4,740,300	5,104,800	(364,500)	1,183,500
	Income	(17,071,800)	0	(17,071,800)	(3,949,400)	(3,692,700)	(256,700)	(682,100)
Corp & Comm - Community Resources	TOTAL	12,816,900	396,600	13,213,500	790,900	1,412,100	(621,200)	501,400

Summary of Operational Adjustments.

Capital Charges

66,600

Virement - Benefits post

0

Additional Funding - Discretionary Housing Payments

330,000

Total

396,600

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

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Period 03 / 2019

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	1,022,900	6,400	1,029,300	150,400	134,300	16,100	40,800
	Community Planning	493,600	2,500	496,100	49,500	60,100	(10,600)	(19,300)
	Community Facilities	0	0	0	0	2,700	(2,700)	-
	Community Safety	1,544,900	10,000	1,554,900	229,300	194,700	34,600	37,400
	Equal Opportunities	149,000	800	149,800	21,000	21,200	(200)	1,500
	Registrars	272,100	2,600	274,700	8,600	(2,300)	10,900	18,200
	Grants	179,300	0	179,300	0	142,500	(142,500)	-
	Auchenback Resource Centre	30,700	0	30,700	7,100	8,500	(1,400)	-
	Community Resources Management	149,400	11,600	161,000	24,100	17,400	6,700	1,125
	Members Expenses	481,600	7,700	489,300	116,400	113,700	2,700	6,000
	MART	934,800	8,100	942,900	116,000	120,200	(4,200)	10,800
	SWF	0	0	0	0	(47,700)	47,700	-
	Directorate	79,000	1,300	80,300	45,300	44,500	800	(925)
	Business Support Team	314,800	3,400	318,200	46,700	48,200	(1,500)	19,800
	Housing Benefits	282,000	332,500	614,500	(295,000)	308,100	(603,100)	91,400
	Revenues - Benefits	820,300	15,800	836,100	123,600	86,900	36,700	76,800
	Council Tax/Ndr	4,387,500	(6,100)	4,381,400	81,800	84,100	(2,300)	224,500
	Cost Of Elections	116,500	0	116,500	4,100	12,200	(8,100)	(5,900)
	Corporate & Democratic Core	1,558,500	0	1,558,500	62,000	62,800	(800)	(800)
Corp & Comm - Community Resources	TOTAL	12,816,900	396,600	13,213,500	790,900	1,412,100	(621,200)	501,400

Summary of Operational Adjustments.

Capital Charges

Virement - Benefits post

Additional Funding - Discretionary Housing Payments

Total

66,600
0
330,000
396,600

Budgetary Control Statement
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Period End: 22 June 2018

Period 03 / 2019

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	6,962,800	333,800	7,296,600	1,207,300	1,103,800	103,500	173,500
	Property Costs	3,500	0	3,500	0	1,500	(1,500)	(1,300)
	Transport Costs	40,200	(14,700)	25,500	5,900	7,800	(1,900)	6,300
	Supplies & Services	3,514,700	(99,100)	3,415,600	381,400	1,534,100	(1,152,700)	275,600
	Third Party Payments	19,400	0	19,400	0	(2,500)	2,500	-
	Support Services	0	0	0	0	0	0	-
	Depcn And Impairment Losses	0	1,019,200	1,019,200	0	0	0	-
Total Expenditure		10,540,600	1,239,200	11,779,800	1,594,600	2,644,700	(1,050,100)	454,100
	Income	(1,295,300)	(243,800)	(1,539,100)	(151,300)	(6,600)	(144,700)	137,400
Corp & Comm - Support	TOTAL	9,245,300	995,400	10,240,700	1,443,300	2,638,100	(1,194,800)	591,500

Summary of Operational Adjustments.

Modernisation Funded Posts

Capital Costs

Staff Costs transferred within sections

Revenues General - post Virement -Benefits

Transfer to Environment Council Officers & Mailroom

Modernisation Income

Total

343,800
1,019,200
0
(10,000)
(13,800)
(343,800)
995,400

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	729,200	(10,000)	719,200	114,800	114,200	600	69,500
	Information Technology	4,305,900	1,086,200	5,392,100	550,400	1,786,300	(1,235,900)	330,900
	Policy	548,000	(67,000)	481,000	72,200	67,100	5,100	41,500
	Communications	441,100	0	441,100	92,700	76,200	16,500	51,400
	Printing	179,100	0	179,100	36,500	30,200	6,300	8,900
	Human Resources & Payroll	1,627,600	0	1,627,600	340,000	319,600	20,400	37,200
	Democratic Services	390,800	0	390,800	66,300	73,400	(7,100)	2,100
	Mailroom	13,800	(13,800)	0	0	0	0	-
	Customer Services	1,009,800	0	1,009,800	170,400	171,100	(700)	50,000
	Rents Barrhead Hra	0	0	0	0	0	0	
Corp & Comm - Support	TOTAL	9,245,300	995,400	10,240,700	1,443,300	2,638,100	(1,194,800)	591,500

Summary of Operational Adjustments.

Modernisation Funded Posts

Capital Costs

Staff Costs transferred within sections

Revenues General - post Virement

Transfer to Environment Council Officers & Mailroom

Modernisation Income

Total

343,800
1,019,200
0
(10,000)
(13,800)
(343,800)
995,400

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure	1,778,900	(9,100)	1,769,800	256,800	241,700	15,100	758,900
Total Expenditure		1,778,900	(9,100)	1,769,800	256,800	241,700	15,100	758,900
	Income	0	0	0	0	(19,200)	19,200	19,200
Other Expenditure & Income	TOTAL	1,778,900	(9,100)	1,769,800	256,800	222,500	34,300	778,100

Summary of Operational Adjustments.
Transfer to HSCP NCHC Increase
Total

(9,100)
<u>(9,100)</u>

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure	1,778,900	(9,100)	1,769,800	256,800	241,700	15,100	758,900
	Income	0	0	0	0	(19,200)	19,200	19,200
Other Expenditure & Income	TOTAL	1,778,900	(9,100)	1,769,800	256,800	222,500	34,300	778,100

Summary of Operational Adjustments.
Transfer to HSCP NCHC Increase
Total

(9,100)
<u>(9,100)</u>

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,224,000	0	2,224,000	441,600	435,900	5,700	22,400
	Support Services	5,300	0	5,300	0	0	0	
Total Expenditure		2,229,300		2,229,300	441,600	435,900	5,700	22,400
Joint Boards	TOTAL	2,229,300	0	2,229,300	441,600	435,900	5,700	22,400

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000	0	1,766,000	441,600	435,900	5,700	22,300
	Renfrewshire Valuation J/Brd	458,000	0	458,000	0	0	0	100
	Joint Boards - Support	5,300	0	5,300	0	0	0	0
Joint Boards	TOTAL	2,229,300	0	2,229,300	441,600	435,900	5,700	22,400

Budgetary Control Statement
 Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	123,500
Total Expenditure		200,000		200,000	0	0	0	123,500
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	123,500

Budgetary Control Statement
 Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	123,500
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	123,500

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,164,200	0	4,164,200	698,900	653,800	45,100	99,300
	Property Costs	1,264,700	0	1,264,700	208,700	115,200	93,500	(58,000)
	Transport Costs	145,400	0	145,400	33,500	27,400	6,100	2,900
	Supplies & Services	2,319,800	0	2,319,800	435,400	431,700	3,700	(6,800)
	Transfer Payments	330,600	0	330,600	12,600	8,600	4,000	(10,000)
	Support Services	912,300	0	912,300	0	0	0	0
	Depcn And Impairment Losses	4,637,200	0	4,637,200	0	0	0	20,000
Total Expenditure		13,774,200		13,774,200	1,389,100	1,236,700	152,400	47,400
	Income	(13,774,200)	0	(13,774,200)	(3,288,100)	(2,858,000)	(430,100)	(47,400)
Housing Revenue Account	TOTAL	0	0	0	(1,899,000)	(1,621,300)	(277,700)	0

Budgetary Control Statement
Period 03 / 2019 22 Jun 2018

Period End: 22 June 2018

Period 03 / 2019

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	2,635,300	0	2,635,300	401,900	728,400	(326,500)	125,100
	Hra - Client	(2,635,300)	0	(2,635,300)	(2,300,900)	(2,349,700)	48,800	(125,100)
Housing Revenue Account	TOTAL	0	0	0	(1,899,000)	(1,621,300)	(277,700)	0