

EAST RENFREWSHIRE COUNCILCABINET31 August 2017Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2017/18**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2017/18. The report provides details of expected year end variances for each department up to period 3 and is based on the financial position as at 23 June 2017.

RECOMMENDATION

2. It is recommended that:
 - members approve service virements and operational adjustments and note the reported probable out-turn position.
 - management action is taken to remedy the forecast overspend in Environment – Non 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 3 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 on 9 February 2017 has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 9 February 2017 report to Council	230,514
Capital Financing - Loans Charge Adjustment (Note 1)	(11,250)
Service Operational Capital Charge Adjustment (Note 2)	14,488
Service Income Adjustment - Specific Grants	(1,849)
Additional Grant Funding	114
Total Net Expenditure to be Monitored	232,017

Note 1. The net expenditure agreed on 9 February 2017 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 £924,000 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 23 June the estimated year end position shows a net favourable variance on net expenditure of £2,591k based on current information. For General Fund services the projected underspend is £2,604k. As agreed by Council on 9th February 2017 there is no budgeted transfer to reserves.

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £430k, due mainly to underspends within utilities, and payments to other agencies, over recoveries of income within wraparound and school meals and are in part offset by overspends within staffing costs arising from delivery of approved savings and new school costs that were originally budgeted to be capital expenditure.

ii) Environment – Non Support

The projected overspend of £45k is primarily due to costs incurred in facilitating the departments change programme and timing delays in the release of savings from the first two service redesigns which has been mainly offset by management action in identified service expenditure underspends within Waste, Economic Development and Protective services and over recoveries within Planning Fee income.

iii) Corporate & Community – Community Resources

The projected underspend of £639k is primarily due to payroll savings arising from delays in filling vacant posts coupled with reduced expenditure within Council Tax Reduction and supplies & services. The indicated underspend levels are mainly within services that have recently transferred from Other Expenditure & Income and Other Housing within Environment.

iv) Corporate & Community - Support

The anticipated underspend of £254k is mainly due to payroll savings.

v) Other Expenditure

The underspend of £876k 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.

vi) Health & Social Care Partnership (HSCP)

The ongoing review of current care package commitments and the early achievement of agreed 2017-18 savings across all services indicates a projected underspend of £28k by the year end. The projected underspend will be taken forward as a reserve within the Integration Joint Board.

VARIANCE ANALYSIS

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

Department	Forecast Outturn as at P3 £'000
Education	430
Contribution (to)/ from IJB	0
Environment	(45)
Environment - Support	9
Corporate & Community – Comm Res	639
Corporate & Community - Support	254
Chief Executive's Office	34
Chief Executive's Office - Support	14
Other Expenditure & Income	876
Other Housing	55
Joint Boards	27
Corporate Contingency	311
Housing Revenue Account	(13)
Total £ Variance	2,591
Total Budgeted Expenditure	232,017
% Variance	1.1%

CONCLUSIONS

7. The Council's projected revenue out-turn position is reported as an operational underspend of £2,591k. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

RECOMMENDATIONS

8 It is recommended that:

- members approve service virements and operational adjustments and note the reported probable out-turn position.
- management action is taken to remedy the forecast overspend in Environment –Non 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.

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**BUDGET MONITORING REPORTS
PERIOD 3
As at 23rd June 2017**

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EDUCATION

PROBABLE OUTTURN FORECAST AS AT 23rd JUNE 2017 - £430,400 UNDERSPEND

Pre Five Education (£121,500 underspend)

An over-recovery of income in relation to Wraparound charges is forecast due to increased capacity (£169k). This is partially offset by an overspend in Non Domestic Rates (NDR) (£37k) arising from the property revaluation as at 1st April 2017

Primary Education (£36,700 overspend)

An underspend is projected in relation to NDR (£25k) following the property revaluation and in relation to utilities (£66k) due to lower than budgeted tariffs. Contract catering costs are currently forecast to be overspent (£96k) based on the trend to date. An overspend is projected in relation to teaching resources that had originally been budgeted for as capital expenditure for the new Faith Schools Joint Campus (£53k). An over-recovery of income is forecast in relation to the sale of school meals (£41k)

Secondary Education (£313,400 underspend)

An underspend is projected in relation to NDR (£43k) following the property revaluation and in relation to utilities (£104k) due to lower than budgeted tariffs. Contract catering costs are currently forecast to be underspent within Secondary (£146k) based on the trend to date. An overspend is projected in relation to teaching resources that had originally been budgeted for as capital expenditure for the new Barrhead High (£51k). An over-recovery of income is forecast in relation to the sale of school meals (£52k).

Special Education (£115,200 underspend)

The main area of underspend is in relation to payments to other agencies and bodies for pupils attending establishments out with the authority (£118k). This projection is based on commitments known to date.

Schools – Other (£110,300 overspend)

An overspend is projected as a result of redundancy costs and the cost of staff on redeployment within the department (£105k). Both of these costs are associated with the delivery of approved savings.

Cleaning (£149,900 overspend)

The projected overspend in Cleaning arises primarily due to detriment payments being made to staff following the implementation of an approved saving (£125k). An overspend is also projected in relation to higher than budgeted superannuation costs (£33k).

Culture & Sport (£31,600 underspend)

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

Other Services (£145,600 underspend)

A number of variances across the department contribute to this variance. These include an underspend in relation to payments to Strathclyde Passenger Transport (SPT) based on the latest information available (£38k) and an underspend in staffing and catering provisions within facilities management (Catering and School Crossing Patrollers) (£69k).

Summary: Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The current forecast based on the information at this stage in the school year indicates an underspend of £430,400 which represents 0.3% of the Education department budget. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported. Overall the main variances at Period 3 can be summarised as an overspend on staffing costs in relation to detriment/ redeployment/ redundancy costs associated with the delivery of approved savings (£230k) and on costs incurred on teaching resources for new schools that were originally budgeted to be capital expenditure (£104k). These overspends are offset by underspends in NDR (£30k), utilities (£220k), payments to SPT (£38k), on payments to other agencies in Special Education (£118), on facilities management (£69k) and by over-recoveries of income in relation to wraparound (£169k) and the sale of school meals (£96k).

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 23rd JUNE 2017 – Breakeven Position**Children & Families (nil variance)**

The projected nil variance includes an under recovery of income in respect of sure start & schools outreach (£161k) being offset primarily by lower than estimated spend on third party payments (£130k).

Older Peoples Service (£52,000 underspend)

The projected underspend (£52k) primarily reflects the current cost of care packages (£238k) being offset by an under recovery of income in regards Bonnyton (£128k) and projected higher staff and transport costs (£70k).

Physical & Sensory Disability (£42,000 overspend)

The projected overspend (£42k) primarily reflects the non-achievement of staff turnover (£39k)

Learning Disability (£47,000 overspend)

The projected overspend (£47k) reflects the current staff profile with increased costs at Barrhead and Thornliebank Day Centres (£93k) being offset by vacancies within community teams.

Mental Health (£42,000 underspend)

The projected underspend (£42k) reflects current staff turnover savings from vacancies.

Addictions & Substance Misuse (£23,000 underspend)

The projected underspend (£23k) reflects the current level of staffing and care package costs.

Summary:

The provisional forecast for 2017/18 indicates an under spend of £28k against a full year budget of £45.020m (0.06%). The projected underspend will be carried forward within reserves, subject to the final year end position as at 31 March 2018. The budget includes savings of £4.033m of which £1.393m relates to the Fit for the Future Change Programme, to be funded in part from the IJB Budget Saving Reserve, as previously approved by the IJB. Progress against all savings will be included in all monitoring reports going forward.

PROBABLE OUTTURN FORECAST AS AT 23RD JUNE 2017 – £45,300 OVERSPEND

Directorate (£297,800 Overspend)

In order to support the Department's ambitious programme of change and achieve current and future financial savings, early one off consultant, ICT digital platform and other one off planned costs are being incurred (£327k). These one off costs will assist the Department to achieve significant future ongoing financial savings. There is also a small overspend linked to the additional HR resource needed to support the change programme (£40k). These overspends are partially offset by an underspend in payroll in Energy Management due to managed vacancies (£50k).

Planning and Building Control (£68,900 Overspend)

Scenario Planning Savings for 2017/18 are projected not to be fully achieved due to the timing of service redesigns (£143k). There is also additional staffing costs in Development Management based on income levels, however these are offset by managed vacancies within Building Control. Management have identified an opportunity to increase planning fee income projections which are showing favourable trends (£100k).

Economic Development (£57,000 Underspend)

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

Roads On Budget

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

Parks (£13,700 Underspend)

Current projections for payroll costs within Parks indicate a slight overspend (£19k). Transport costs are also projected to overspend at the year end (£37k) and early projections for Cemetery income indicate there may be some pressure here (£20k). However early indications of Grounds Maintenance cost recovery from other departments indicate that there will be an over-recovery here offsetting this and other slight overspends elsewhere (£39k). It is likely that rental income within Parks will over recover due to full occupancy (£39k) leading to an overall underspend being shown.

Cleansing (£40,100 Underspend)

Payroll costs within Cleansing are projected to underspend (£33k), however it is likely that Agency costs within Cleansing will be overspent (£140k) to cover vacancies and staff sickness. However, a reduction in equipment replacement costs related to 3 weekly collection capital project (£50k) and reduced transport costs due to newer vehicles being in place (£51k) offset this overspend. Close management of the street cleansing contract also contributes to the overall underspend (£10k) alongside other smaller underspends.

Waste Management (£173,300 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 (£112k). However the trend in tonnage rates at the civic amenity site would indicate an overspend here (£65k). However, there is also an increase in income from sales of recyclables due to a more favourable contract being negotiated (£72k). Underspends in Payroll (£47k) also contribute to the overall underspend.

Other services (£37,300 Underspend)

An underspend in protective services in scientific services (£22k) contributes to underspends in other areas.

Summary: Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Figures are representative of real pressures in the Environment budget regarding early costs incurred facilitating the departments change programme (£327k) and timing delays in releasing previously agreed savings through the first two service redesigns (£212k). Management have taken early action to identify underspends and potential income over recoveries to mitigate these pressures. Planning fee income remains buoyant (£100k) and the new three weekly collection system in Waste continues to show trends that would allow an underspend to be shown (£175k). Management have also identified pre-planned underspends in Economic Development (£80k) and in Scientific Services costs in Prevention Services (£22k). Vacancies have in the main been frozen to also limit costs and in preparation for service redesign projects. This has all resulted in a small overspend position of £45,300 to be shown at period 3. Management have also identified an early underspend within Other Housing that offsets this overspend position overall.

PROBABLE OUTTURN FORECAST AS AT DATE 23rd JUNE 2017 - £8,500 UNDERSPEND

Property & Technical Services (£) 11,700 Overspend

Vacancies within Health and Safety are causing an underspend (£44k). There are also vacancies within Technical Services (£35k) that are related directly to income that can be generated from Capital works and therefore an under-recovery of income is shown at period 3 (£65k)

Central Accommodation (£20,200 Underspend)

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

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Property and Technical is carrying some vacancies at present, partially related to forthcoming service redesigns to mitigate the impact of these and also related to Capital programme support, income related to the Capital programme has been reduced accordingly. Property costs for utilities are expected to underspend due to favourable rates and therefore a small underspend of £8,500 for the support services can be shown at period 3. A new hourly rate recharging methodology has been implemented this financial year, and close monitoring of this new system will be required to ensure income due in relation to work supporting the capital programme will be charged appropriately and at budgeted levels. Some uncertainty exists here which could impact future budgetary control but work is ongoing to ensure this is not the case.

PROBABLE OUTTURN FORECAST AS AT 23RD JUNE 2017 - £638,700 UNDERSPEND

Community Learning & Dev, Community Planning & Community Safety (£107,200 Underspend)

This underspend is due to a combination of vacant hours/posts and slippage on backfilling posts across these departments.

Council Officers, Scottish Welfare Team & Business Support (£51,300 underspend)

This underspend primarily relates to vacancies within these teams.

MART & Registrars (£75,600 Underspend)

There are staffing related underspends totalling £52,500, largely due to vacant hours and part year vacancies coupled with underspends projected in property costs and supplies (£8,900). In addition, there is a projected over-recovery of income in Registrars totalling £13,600.

Directorate, Community Resources Management & Equalities (£29,500 Underspend)

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

Members Expenses & Elections (£27,000 Underspend)

Reduced expenditure on Members supplies budgets (£10,000) including telephones, training and travel and subsistence, coupled with a projected underspend on elections (£17,000) based on previous year's election related expenditure.

Housing Benefits & Revenues Benefits (£128,400 underspend)

There are staffing underspends (£29,300) within the Benefits team coupled with lower spend expected on printing, other admin and archiving (£11,400). In addition there is non-recurring income from DWP (£26,000). The effect on Housing Benefits is an underspend of £61,700, mainly due to the reduced recharge from the Benefits team.

Council Tax/ Non Domestic Rates (£219,700 underspend)

The Council Tax Reduction budget is underspent by £176,000 due to lower benefit applications approved than budgeted. Supplies budgets are underspent by £40,800 due to lower spends on archiving, legal expenses and printing as a result of new more cost effective contracts and digital solutions reducing the need for archiving

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £638,700 on Community Resources is due to a combination of reduced expenditure on payroll budgets arising from vacancies, staff turnover and delays in filling posts, reduced expenditure across various supplies budgets and an expected underspend on Council Tax Reduction due to lower benefit applications than budgeted. Approximately £439,000 of these underspends are in areas that were recently transferred to Community Resources as part of a budget resource transfer from Miscellaneous and Other Housing from Environment

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CORPORATE & COMMUNITY - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 23RD JUNE 2017 - £253,600 UNDERSPEND

Revenues General, Policy & Improvement & Mailroom (£4,600 Underspend)

This underspend is mainly due to underspends on transport costs in the mailroom of £3,200 combined with a small underspend in the Policy team of £1,400.

ICT (£10,000 Underspend)

There are payroll underspends of £68,400 arising from several part year vacancies, £58,400 of this is being utilised to fund additional spending on Licences & Software, thereby reducing the overall projection to an underspend of £10,000.

Customer First, Communications & Printing (£137,000 Underspend)

There are staffing related underspends arising of £126,500 due to vacancies. There are also small underspends projected on transport costs, supplies and third party payments totalling £10,500.

Human Resources & Payroll (£111,400 Underspend)

There are underspends in payroll staffing (£38,200) and supplies (£3,700) which are contributing towards this underspend. In HR, there are staffing underspends of £67,700 arising through part year vacancies and temporary internal movements.

Democratic Services (£9,400 Overspend)

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

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £253,600 on Support is largely due to a combination of underspends across payroll budgets due to vacancies and reduced expenditure on supplies budgets.

CHIEF EXECUTIVE'S OFFICE

PROBABLE OUTTURN FORECAST AS AT 23rd JUNE 2017 - £33,600 UNDERSPEND**Accountancy (£22,900 Underspend)**

There is a projected underspend on the Audit Fee (£13k) and a projected over recovery of income (£10k) for Loans Fund Interest based upon last year's outturn and current levels of expenditure and income to date.

Civic Licensing (£3,000 Underspend)

Taxi Licence income is higher than budgeted (£9k) due to increased uptake of taxi licences for popular one, two or three year licences. There are also projected underspends in Other Miscellaneous Staff Costs (£1k), Other Admin Costs (£1k) and Miscellaneous Supplies & Services (£2k) based upon last year's outturn and current levels of expenditure to date. These underspends are mostly offset by the additional costs of Taxi Licence plates (£4k) and systems software (£6k).

Licensing Board (£7,700 Underspend)

Licensing Board projected expenditure is under budget due to the re-apportionment of some software costs to Civic Licensing (£6k) and also a projected underspend in Miscellaneous Supplies & Services (£1k) 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 main factors contributing to a projected underspend at Period 3 of £33,600 are lower than estimated Audit Fees and additional Loans Fund Interest in Accountancy and additional Taxi Licence Income in Civic Licensing..

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CHIEF EXECUTIVE'S OFFICE - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 23rd JUNE 2017 - £14,000 UNDERSPEND

Chief Executive's Office (£10,300 Underspend)

The £10k projected underspend is due to a staff vacancy within the Chief Executive's Office. There is a planned overspend in Training costs (£31k) which is offset by income from the Scottish Funding Council (£31k).

Accountancy (£13,100 Overspend)

There is a projected overspend on Payroll Costs (£33k) as a result of a lower level of staff turnover than what was allowed for in the budget and also a provision for maternity cover. This adverse variance was mostly offset by projected underspends on Security Charges (£8k) and Archiving Costs (£4k) as a result of changes to contracts. There are also projected underspends on Printing and Stationery (£5k) and Telephones (£3k) based upon last year's outturn and current levels of expenditure to date.

Legal (£12,500 Underspend)

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

Procurement (£300 Underspend)

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

Internal Audit (£4,000 Underspend)

The favourable projected variance is due to lower projected expenditure in Other Miscellaneous Staff Costs (£2k) and in Purchase of Equipment (£2k) 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 main factors contributing to a projected underspend at Period 3 of £14,000 are a staff vacancy in the Chief Executive's Office, contract underspends in Accountancy and additional income in Legal Services for recharges to the capital programme.

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EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 23rd JUNE 2017 - £876,500 UNDERSPEND

Restructuring Costs (£) 263,700 Underspend

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

Unallocated Overheads (£) 212,000 Underspend

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

Other Services (£) 400,800 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 therefore reflect projected full year costs. Lower than expected commitment costs arising within the Council's service redesigns, pension costs and contingent events / operations have all contributed to this forecast underspend.

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OTHER HOUSING

PROBABLE OUTTURN FORECAST AS AT 23rd JUNE 2017 - £55,200 UNDERSPEND

Connor Road (£) 16,400 Underspend

Unfilled vacancy in a Support Officer post is causing an underspend.

Homelessness (£) 21,600 Underspend

Savings on refurbishment and redecoration of units (£44k) offset by increase in security costs at Overlee (£15k) and higher overtime levels to cover workload and staff absences (£5k).

Homelessness Strategy (£) 17,200 Underspend

Saving anticipated on recharges from other departments (£5k) and early saving achieved within Homeless Strategy budget (£12k) related to management action to offset overspends elsewhere within the Environment budget.

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. There is an underspend in Payroll and along side this Management have identified early underspend opportunities in the Homeless Services to offset spending pressures elsewhere within Environment meaning an underspend of £55,200 can be shown at period 3.

HOUSING REVENUE ACCOUNT**PROBABLE OUTTURN FORECAST AS AT 23RD JUNE 2017 - £12,700 OVERSPEND****Housing Maintenance Team (£) 11,000 Overspend**

Increase in Agency costs to cover vacancies and workload commitments (£34k). This is partially offset by a projected over-recovery of income related to Election work (£25k).

Housing Revenue Account (HRA) (£) 1,700 Overspend

Overspend in payroll related to Agency staff (£74k) covering vacancies (£42k). Early costs incurred in relation to the Environment Department Change Programme is likely to impact the payroll costs within the HRA causing an overspend (£45k). There is an early indication of a slight underspend within Loan Charges related to the most up to date Capital Programme figures (£47k). There is also a slight over-recovery of rental income projected due to fewer than budgeted Right-to-Buy sales in 2016/17 (£28k).

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.

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Budgetary Control Statement
Period 03 / 2018 23 Jun 2017

Period End: 23 June 2017

Period 03 / 2018

Department	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	125,993,000	8,190,100	134,183,100	21,906,900	20,422,700	1,484,200	430,400
Health & Social Care Partnership	695,700	(233,700)	462,000	(10,400)	(75,700)	65,300	0
Contribution to Integrated Joint Board	45,482,100	0	45,482,100	7,330,300	5,469,500	1,860,800	0
Environment	26,338,000	4,000,300	30,338,300	4,954,600	4,602,900	351,700	(45,300)
Environment - Support	0	80,000	80,000	724,200	669,500	54,700	8,500
Chief Executives Office	0	83,100	83,100	84,300	25,800	58,500	33,600
Chief Executives Office - Support	0	0	0	514,800	577,600	(62,800)	14,000
Corp & Comm - Community Resources	5,385,000	7,668,300	13,053,300	1,157,500	1,189,100	(31,600)	638,700
Corp & Comm - Support	0	0	0	1,165,000	1,672,800	(507,800)	253,600
Other Exp & Income (inc other Housing)	13,417,000	(7,690,600)	5,726,400	856,400	285,300	571,100	931,700
Joint Boards	2,249,000	0	2,249,000	448,300	445,400	2,900	26,800
Contingency	400,000	(40,000)	360,000	0	0	0	311,000
Housing Revenue Account	0	0	0	(1,627,000)	(1,678,500)	51,500	(12,700)
TOTAL	219,959,800	12,057,500	232,017,300	37,504,900	33,606,400	3,898,500	2,590,300

Budgetary Control Statement
Period 03 / 2018 23 Jun 2017

Period End: 23 June 2017

Period 03 / 2018

Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	129,568,600	(108,400)	129,460,200	22,594,200	21,555,400	1,038,800	(197,800)
Other Expenditure							
Property Costs	15,845,800	97,000	15,942,800	5,614,700	5,039,700	575,000	150,400
Transport Costs	5,165,600	11,800	5,177,400	1,192,700	1,046,200	146,500	(107,000)
Supplies & Services	53,217,300	2,306,900	55,524,200	9,852,100	9,000,200	851,900	283,500
Contributions	2,249,000	0	2,249,000	448,300	445,400	2,900	26,800
Third Party Payments	88,820,200	48,700	88,868,900	14,041,000	11,031,800	3,009,200	524,200
Transfer Payments	23,485,200	(128,700)	23,356,500	4,563,100	4,516,000	47,100	123,900
Support Services	17,489,600	(4,861,000)	12,628,600	50,000	36,600	13,400	(70,400)
Depcn And Impairment Losses	5,153,300	13,792,500	18,945,800	0	0	0	46,800
TOTAL EXPENDITURE	340,994,600	11,158,800	352,153,400	58,356,100	52,671,300	5,684,800	780,400
Income	(121,034,800)	898,700	(120,136,100)	(20,851,300)	(19,065,000)	1,786,300	1,809,900
TOTAL	219,959,800	12,057,500	232,017,300	37,504,800	33,606,300	3,898,500	2,590,300

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	86,336,500	(299,900)	86,036,600	13,511,400	13,035,900	475,500	(306,100)
	Property Costs	10,550,700	90,000	10,640,700	3,979,200	3,690,000	289,200	192,400
	Transport Costs	1,768,800	0	1,768,800	409,800	209,300	200,500	48,900
	Supplies & Services	26,625,700	1,767,700	28,393,400	4,194,300	3,836,600	357,700	73,800
	Third Party Payments	6,843,300	7,400	6,850,700	2,013,200	1,750,600	262,600	117,300
	Transfer Payments	809,900	0	809,900	148,000	257,200	(109,200)	(430,000)
	Support Services	4,524,300	(7,400)	4,516,900	0	0	0	0
	Depcn And Impairment Losses	0	9,423,100	9,423,100	0	0	0	0
Total Expenditure		137,459,200	10,980,900	148,440,100	24,255,900	22,779,600	1,476,300	(303,700)
	Income	(11,466,200)	(2,790,800)	(14,257,000)	(2,349,000)	(2,356,900)	7,900	734,100
Education	TOTAL	125,993,000	8,190,100	134,183,100	21,906,900	20,422,700	1,484,200	430,400

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	8,527,800	274,500	8,802,300	1,467,800	1,071,200	396,600	121,500
	Primary Education	39,045,400	2,524,700	41,570,100	7,212,000	6,927,900	284,100	(36,700)
	Secondary Education	52,915,100	3,273,900	56,189,000	9,919,500	9,698,900	220,600	313,400
	Schools Other	4,849,700	(1,363,100)	3,486,600	735,000	358,600	376,400	(110,300)
	Special Education	6,090,600	194,300	6,284,900	906,000	826,800	79,200	115,200
	Psychological Service	830,600	20,000	850,600	138,100	151,000	(12,900)	9,500
	Transport (excl Spec Educ)	979,100	(17,000)	962,100	246,000	49,800	196,200	27,700
	Bursaries / Emas	0	0	0	0	131,700	(131,700)	0
	Provision for Clothing	180,700	0	180,700	3,600	3,800	(200)	0
	Administration & Support	6,597,200	2,219,800	8,817,000	561,300	506,400	54,900	38,400
	School Crossing Patrollers	0	0	0	(22,600)	34,800	(57,400)	46,200
	Catering	0	0	0	(260,000)	(190,600)	(69,400)	23,800
	Cleaning	0	0	0	(163,800)	(130,000)	(33,800)	(149,900)
	Culture & Leisure Services	5,976,800	1,063,000	7,039,800	1,164,000	982,400	181,600	31,600
Education	Sum:	125,993,000	8,190,100	134,183,100	21,906,900	20,422,700	1,484,200	430,400

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integrated Joint B	Third Party Payments	45,482,100	0	45,482,100	7,332,400	5,469,500	1,860,700	0
Contribution to Integrated Joint B	TOTAL	45,482,100	0	45,482,100	7,332,400	5,469,500	1,860,700	0

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integrated Joint B	Core Funding	45,482,100	0	45,482,100	7,332,400	5,469,500	1,860,700	0
Contribution to Integrated Joint B	TOTAL	45,482,100	0	45,482,100	7,332,400	5,469,500	1,860,700	0

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	20,408,700	99,600	20,508,300	3,357,200	3,065,000	292,200	74,000
	Property Costs	1,158,600	(9,000)	1,149,600	289,400	164,200	125,200	24,000
	Transport Costs	183,500	0	183,500	30,600	46,200	(15,600)	(51,000)
	Supplies & Services	927,500	734,700	1,662,200	501,200	122,600	378,600	(2,000)
	Third Party Payments	35,526,200	(33,400)	35,492,800	4,600,400	3,775,500	824,900	374,000
	Support Services	1,925,000	0	1,925,000	0	4,100	(4,100)	0
	Depcn And Impairment Losses	695,700	228,300	924,000	0	0	0	0
Total Expenditure		60,825,200	1,020,200	61,845,400	8,778,800	7,177,600	1,601,200	419,000
	Income	(9,697,400)	(1,253,900)	(10,951,300)	(1,459,200)	(1,783,800)	324,600	(391,000)
Core funding from	Integration Joint Board	(50,432,100)	0	(50,432,100)	(7,330,100)	(5,469,500)	(1,860,600)	(28,000)
Health & Social Care Partnership	TOTAL	695,700	(233,700)	462,000	(10,500)	(75,700)	65,200	0

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Service Strategy	(630,600)	117,900	(512,700)	223,700	220,100	3,600	0
	Children & Families	8,057,200	132,700	8,189,900	1,451,400	679,200	772,200	0
	Older People	23,127,200	(88,500)	23,038,700	2,669,500	2,445,700	223,800	52,000
	Physical Disability	4,167,300	11,400	4,178,700	734,700	703,800	30,900	(42,000)
	Learning Disability	8,539,100	(81,500)	8,457,600	1,038,600	616,300	422,300	(47,000)
	Mental Health	1,550,900	6,100	1,557,100	376,500	212,800	163,700	42,000
	Addictions	269,500	9,500	279,000	146,000	79,700	66,300	23,000
	Criminal Justice	482,000	(462,000)	20,000	78,700	26,800	51,900	0
	Support Service & Management	5,565,100	120,700	5,685,700	600,600	409,400	191,200	0
		51,127,700	(233,700)	50,894,100	7,319,600	5,393,700	1,925,900	28,000
Core Funding from	Integration Joint Board	50,432,100	0	50,432,100	7,330,100	5,469,500	1,860,700	(28,000)
Health & Social Care Partnership	TOTAL	695,700	(233,700)	462,000	(10,600)	(75,800)	65,200	0

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	12,314,900	39,000	12,353,900	2,098,200	2,009,600	88,600	(51,200)
	Property Costs	1,819,800	56,000	1,875,800	504,100	514,900	(10,800)	(61,600)
	Transport Costs	2,983,500	10,800	2,994,300	689,400	738,500	(49,100)	(114,200)
	Supplies & Services	19,048,800	(132,600)	18,916,200	3,898,600	3,247,400	651,200	(917,600)
	Third Party Payments	299,800	0	299,800	28,500	(25,900)	54,400	29,900
	Transfer Payments	304,800	0	304,800	47,200	52,700	(5,500)	(101,400)
	Support Services	1,820,300		1,820,300	0	0	0	(79,000)
	Depcn And Impairment Losses	0	3,915,000	3,915,000	0	0	0	0
Total Expenditure		38,591,900	3,888,200	42,480,100	7,266,000	6,537,200	728,800	(1,295,100)
	Income	(12,253,900)	112,100	(12,141,800)	(2,311,400)	(1,934,300)	(377,100)	1,249,800
Environment	TOTAL	26,338,000	4,000,300	30,338,300	4,954,600	4,602,900	351,700	(45,300)

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,149,200	79,700	1,228,900	147,500	195,400	(47,900)	(371,100)
	Environment Accommodation	0	23,200	23,200	294,300	323,700	(29,400)	23,200
	Energy Management	98,600	0	98,600	15,100	5,900	9,200	50,100
	Development Management	349,200	7,900	357,100	13,600	(48,100)	61,700	(44,500)
	Development Planning - Summary	737,800	9,900	747,700	106,000	115,200	(9,200)	(63,500)
	Economic Development Summary	1,288,000	15,900	1,303,900	171,200	452,800	(281,600)	57,000
	Building Control	60,000	5,300	65,300	(30,900)	(27,800)	(3,100)	39,100
	Roads - Council	11,612,900	2,962,400	14,575,300	2,502,200	2,553,700	(51,500)	40,500
	Roads Contracting Unit	0	0	0	(118,200)	47,500	(165,700)	(40,500)
	Parks	2,349,300	424,200	2,773,500	444,700	(166,200)	610,900	13,700
	Cleansing & Recycling	3,693,700	417,100	4,110,800	486,300	267,000	219,300	40,100
	Waste Management	3,872,000	5,900	3,877,900	816,000	735,600	80,400	173,300
	Protective Services	1,127,300	48,800	1,176,100	196,300	192,500	3,800	37,300
	Transport	0	0	0	(89,300)	(44,400)	(44,900)	0
	Planning And Development	0	0	0	0	0	0	0
Environment	Sum:	26,338,000	4,000,300	30,338,300	4,954,800	4,602,800	352,000	(45,300)

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,520,600	0	1,520,600	248,900	225,100	23,800	53,200
	Property Costs	872,400	66,800	939,200	426,000	418,400	7,600	(12,000)
	Supplies & Services	349,800	20,000	369,800	50,700	59,600	(8,900)	(9,000)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses		62,800	62,800	0	0	0	0
Total Expenditure		2,742,800	149,600	2,892,400	725,600	703,100	22,500	32,200
	Income	(999,800)	0	(999,800)	(1,400)	(33,600)	32,200	(23,700)
Environment - Support	TOTAL	1,743,000	149,600	1,892,600	724,200	669,500	54,700	8,500

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech Section	798,700	20,000	818,700	294,400	281,800	12,600	(11,700)
	Accommodation	944,300	129,600	1,073,900	429,800	387,700	42,100	20,200
Environment - Support	Sum:	1,743,000	149,600	1,892,600	724,200	669,500	54,700	8,500

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	0	107,500	107,500	17,600	3,500	14,100	1,100
	Supplies & Services	0	262,300	262,300	87,400	88,800	(1,400)	13,800
	Support Services	0	83,600	83,600	19,300	0	19,300	0
	Depcn And Impairment Losses	0	3,100	3,100	0	0	0	0
Total Expenditure			456,500	456,500	124,300	92,300	32,000	14,900
	Income		(373,400)	(373,400)	(40,000)	(66,500)	26,500	18,700
Chief Executives Office	TOTAL	0	83,100	83,100	84,300	25,800	58,500	33,600

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	0	35,000	35,000	73,700	73,600	100	22,900
	Licensing	0	47,400	47,400	4,700	(54,700)	59,400	3,000
	Licensing Board	0	700	700	5,900	6,900	(1,000)	7,700
Chief Executives Office	Sum:	0	83,100	83,100	84,300	25,800	58,500	33,600

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	2,862,400	0	2,862,400	470,100	473,100	(3,000)	(85,800)
	Property Costs	0	0	0	0	0	0	0
	Supplies & Services	275,600	(13,200)	262,400	63,200	95,300	(32,100)	11,500
	Third Party Payments	71,000	0	71,000	0	0	0	0
	Support Services	0	0	0	0	0	0	0
Total Expenditure		3,209,000	(13,200)	3,195,800	533,300	568,400	(35,100)	(74,300)
	Income	(182,000)	0	(182,000)	(18,500)	9,200	(27,700)	88,300
Chief Executives Office - Support	TOTAL	3,027,000	(13,200)	3,013,800	514,800	577,600	(62,800)	14,000

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	244,600	0	244,600	39,800	40,600	(800)	10,300
	Accountancy & Directorate	1,590,100	(13,200)	1,576,900	282,000	326,500	(44,500)	(13,100)
	Legal	572,700	0	572,700	93,700	88,200	5,500	12,500
	Purchasing & Procurement	370,600		370,600	58,600	82,100	(23,500)	300
	Internal Audit	249,000		249,000	40,700	40,200	500	4,000
Chief Executives Office - Support	Sum:	3,027,000	(13,200)	3,013,800	514,800	577,600	(62,800)	14,000

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resol	Employee Costs	4,930,000	(15,600)	4,914,400	810,800	750,400	60,400	245,700
	Property Costs	79,400	4,000	83,400	15,300	17,700	(2,400)	6,400
	Transport Costs	60,900	1,000	61,900	14,100	6,600	7,500	700
	Supplies & Services	1,135,800	516,100	1,651,900	342,700	341,600	1,100	107,400
	Third Party Payments	125,700	74,700	200,400	47,100	40,000	7,100	9,100
	Transfer Payments	4,398,300	15,482,000	19,880,300	3,879,700	3,958,400	(78,700)	512,400
	Support Services	821,700	2,090,000	2,911,700	0	0	0	0
	Depcn And Impairment Losses	0	118,300	118,300	0	0	0	0
Total Expenditure		11,551,800	18,270,500	29,822,300	5,109,700	5,114,700	(5,000)	881,700
	Income	(6,166,800)	(10,602,200)	(16,769,000)	(3,952,200)	(3,925,600)	(26,600)	(243,000)
Corp & Comm - Community Resol	TOTAL	5,385,000	7,668,300	13,053,300	1,157,500	1,189,100	(31,600)	638,700

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resou	Community Learning & Dev	993,200	13,000	1,006,200	151,100	132,800	18,300	33,700
	Community Planning	417,300	4,600	421,900	44,900	47,700	(2,800)	33,400
	Community Facilities	157,800	3,400	161,200	27,000	20,900	6,100	6,900
	Community Safety	1,381,500	24,300	1,405,800	271,900	171,500	100,400	40,100
	Equal Opportunities	144,600	1,500	146,100	20,200	17,400	2,800	600
	Registrars	0	230,200	230,200	10,300	1,500	8,800	34,500
	Grants	171,000	0	171,000	0	145,400	(145,400)	0
	Auchenback Resource Centre	30,700	0	30,700	7,100	12,100	(5,000)	0
	Community Resources Manageme	152,200	111,400	263,600	17,500	17,100	400	30,900
	Members Expenses	0	471,000	471,000	110,800	106,000	4,800	10,000
	MART	845,200	54,600	899,800	150,500	144,800	5,700	41,100
	SWF	434,800	3,100	437,900	20,900	1,900	19,000	23,400
	Directorate	342,300	2,300	344,600	43,800	43,900	(100)	(2,000)
	Business Support Team	314,400	8,500	322,900	45,800	35,000	10,800	21,000
	Housing Benefits	0	377,000	377,000	(19,700)	73,000	(92,700)	61,700
	Revenues - Benefits	0	437,700	437,700	76,600	65,900	10,700	66,700
	Council Tax/Ndr	0	4,508,700	4,508,700	112,700	84,800	27,900	219,700
	Cost Of Elections	0	233,400	233,400	4,000	4,700	(700)	17,000
	Corporate & Democratic Core	0	1,183,600	1,183,600	62,000	62,800	(800)	0
Corp & Comm - Community Resou	Sum:	5,385,000	7,668,300	13,053,300	1,157,400	1,189,200	(31,800)	638,700

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	6,834,600	108,400	6,943,000	1,137,100	1,087,700	49,400	50,300
	Property Costs	3,500	0	3,500		400	(400)	(600)
	Transport Costs	42,500	0	42,500	9,800	10,900	(1,100)	8,600
	Supplies & Services	2,394,200	(11,800)	2,382,400	163,100	653,100	(490,000)	(84,100)
	Third Party Payments	11,900	0	11,900	0	14,200	(14,200)	(6,100)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses		2,326,600	2,326,600	0	0	0	0
Total Expenditure		9,286,700	2,423,200	11,709,900	1,310,000	1,766,300	(456,300)	(31,900)
	Income	(1,591,700)	(75,900)	(1,667,600)	(145,000)	(93,600)	(51,400)	285,500
Corp & Comm - Support	TOTAL	7,695,000	2,347,300	10,042,300	1,165,000	1,672,700	(507,700)	253,600

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	General	0	0	0		0	0	0
	Revenues				0	0	0	0
	Revenues - General	527,000	7,800	534,800	78,200	88,200	(10,000)	0
	Information Technology	2,980,400	2,317,200	5,297,600	247,600	732,700	(485,100)	10,000
	Policy	461,100		461,100	84,100	69,100	15,000	1,400
	Communications	450,400		450,400	97,300	68,500	28,800	66,600
	Printing	179,300	1,600	180,900	28,900	34,400	(5,500)	800
	Human Resources & Payroll	1,729,600	8,600	1,738,200	367,600	396,400	(28,800)	111,400
	Democratic Services	383,600	0	383,600	62,400	81,000	(18,600)	(9,400)
	Mailroom	17,200	0	17,200	27,000	18,000	9,000	3,200
	Customer Services	966,400	12,100	978,500	171,900	184,500	(12,600)	69,600
	Members Expenses	0	0	0		0	0	0
	Cost Of Elections	0	0	0		0	0	0
	Corporate & Democratic Core	0	0	0		0	0	0
	Council Officers	0	0	0		0	0	0
	Information Technology	0	0	0		0	0	0
	Rents Barrhead Hra	0	0	0		0	0	0
Corp & Comm - Support	Sum:	7,695,000	2,347,300	10,042,300	1,165,000	1,672,800	(507,800)	253,600

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Exp & Income (inc other Ho	Other Expenditure	15,328,400	(7,630,700)	7,697,700	1,118,900	702,500	416,400	865,800
Total Expenditure		15,328,400	(7,630,700)	7,697,700	1,118,900	702,500	416,400	865,800
	Income	(2,171,800)	200,000	(1,971,800)	(262,500)	(417,200)	154,700	65,900
Other Exp & Income (inc other Ho	TOTAL	13,156,600	(7,430,700)	5,725,900	856,400	285,300	571,100	931,700

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Other Exp & Income (inc other Ho	Other Expenditure	11,179,000	(7,553,400)	3,625,600	511,100	311,900	199,200	871,000
	Income	(217,000)	200,000	(17,000)	(4,000)	(8,500)	4,500	5,500
Other Exp & Income	Sum:	10,962,000	(7,353,400)	3,608,600	507,100	303,400	203,700	876,500

Other Housing	2,455,000	(337,200)	2,117,800	349,300	(18,100)	367,400	55,200
Total	13,417,000	(7,690,600)	5,726,400	856,400	285,300	571,100	931,700

Department	Subjective Name	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	448,300	445,400	2,900	26,800
Total Expenditure		2,249,000		2,249,000	448,300	445,400	2,900	26,800
Joint Boards	TOTAL	2,249,000	0	2,249,000	448,300	445,400	2,900	26,800

Department	Objective Name	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	448,300	445,400	2,900	15,400
	Renfrewshire Valuation J/Brd	456,000	0	456,000	0	0	0	11,400
Joint Boards	Sum:	2,249,000	0	2,249,000	448,300	445,400	2,900	26,800

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contingency	Supplies & Services	400,000	(40,000)	360,000	0	0	0	311,000
Total Expenditure		400,000	(40,000)	360,000				311,000
Contingency	TOTAL	400,000	(40,000)	360,000	0	0	0	311,000

Department	Objective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Contingency	Corporate Contingency	400,000	(40,000)	360,000	0	0	0	311,000
Contingency	Sum:	400,000	(40,000)	360,000	0	0	0	311,000

Department	Subjective Name	Approved Budget	Operational Adjustments	Revised Estimate	Budget Estimate to Date	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	3,906,600	0	3,906,600	639,600	639,200	400	(78,700)
	Property Costs	1,238,100	0	1,238,100	204,700	125,200	79,500	0
	Transport Costs	168,900	0	168,900	39,000	34,700	4,300	0
	Supplies & Services	2,332,500	0	2,332,500	462,200	507,800	(45,600)	(34,100)
	Third Party Payments	0	0	0	0	0	0	0
	Transfer Payments	300,000	0	300,000	9,400	7,700	1,700	0
	Support Services	836,000	0	836,000	0	0	0	0
	Depcn And Impairment Losses	4,457,600	0	4,457,600	0	0	0	46,800
Total Expenditure		13,239,700		13,239,700	1,354,900	1,314,600	40,300	(66,000)
	Income	(13,239,700)	0	(13,239,700)	(2,981,900)	(2,993,100)	11,200	53,300
Housing Revenue Account	TOTAL	0	0	0	(1,627,000)	(1,678,500)	51,500	(12,700)

Department	Objective Name	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	583,900	553,800	30,100	(11,000)
	Hra - Client	(2,612,600)	0	(2,612,600)	(2,210,900)	(2,232,200)	21,300	(1,700)
Housing Revenue Account	Sum:	0	0	0	(1,627,000)	(1,678,400)	51,400	(12,700)