

EAST RENFREWSHIRE COUNCILCABINET1 September 2016Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2016/17**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2016/17. The report provides details of expected year end variances together with summary cost information for each department up to period 3. The projection is based on the financial position as at 24 June 2016 and this projection will be further reviewed and updated as the financial year progresses.

**RECOMMENDATION**

2. It is recommended that:
  - Members note the reported probable out-turn position.
  - All departments currently on target to remain within budget be required to monitor and maintain this position to the year end.
  - Those departments currently forecasting a year end overspend position be required to take action to bring net expenditure back within budget.
  - All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.

**BUDGET MONITORING STATEMENTS**

3. The attached budget monitoring statements provide information in respect of:-
  - Detailed variance analysis between budgeted and out-turn expenditure
  - Agreed virement and operational budget adjustments
  - Individual service objective and subjective analysis between budgeted and actual expenditure
  - Corporate summary analysis of service and subjective budget performance.

**BACKGROUND**

4. This report shows the out-turn position as at period 3 against the Council's approved revenue budget for 2016/17, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2016/17 approved by the Council on 9 March 2016 has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 9 March 2016 report to Council	222,009
Capital Financing - Loans Charge Adjustment (Note 1)	(11,353)
Service Operational Capital Charge Adjustment (Note 2)	12,283
Service Income Adjustment - Specific Grants	(16)
Additional Grant Funding	169
Total Net Expenditure to be Monitored	<u>223,092</u>

**Note 1.** The net expenditure agreed on 9 March 2016 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.

## BUDGET PERFORMANCE

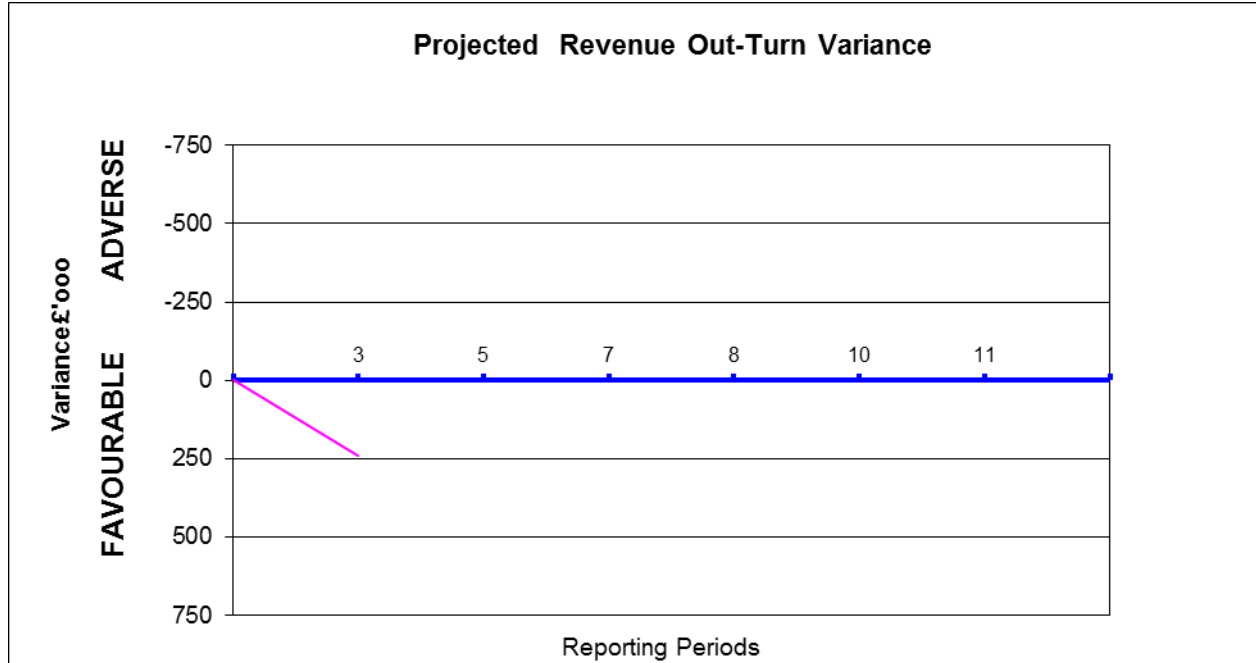
5. As at 24 June the estimated year end position shows a net favourable variance on net expenditure of £242,200 based on current information. For General Fund services the projected underspend is £258,900. As agreed by Council on 9<sup>th</sup> March 2016 there is no budgeted transfer to reserves.

## 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	46
HSCP	7
Contribution (to)/ from IJB	(7)
Environment	(14)
Environment – Support	(11)
Chief Executive's Office	33
Corporate & Community – Comm Res	(6)
Corporate & Community - Support	58
Other Expenditure/Housing	153
Housing Revenue Account	(17)
<b>Total £ Variance</b>	<b>242</b>
Total Budgeted Expenditure	223,092
<b>% Variance</b>	<b>0.1%</b>

The trend graph below shows the projected revenue out-turn variance as at the current period and will be added to as the financial year progresses.



**TRADING OPERATIONS**

- 7. As previously reported, the provisions of the Local Government in Scotland Act 2003 place a statutory requirement on significant trading operations to achieve a break even position over a rolling three year period. None of the Council’s services fall within the definition of a Significant Trading Operation.

**OPERATIONAL ISSUES**

**8. National Pay Negotiations**

The agreed pay award for 2016/17 of 1% is reflected in service actual figures as well as the forecasts.

**MEASUREMENT OF OPERATIONAL EFFICIENCIES**

- 9. This report reflects the current corporate revenue budget position inclusive of all operational efficiencies that were submitted and accepted during this year’s budget exercise and recorded within the Corporate Efficiency Register. Departments are actively monitoring and reviewing the operational efficiencies and control indicators have now been agreed to enable the departments to measure and report on the progress and effectiveness of these agreed operational efficiencies. Given the tight nature of the Council’s finances it is important that departments deliver agreed efficiency savings and remain within their budget for the financial year. If during the course of the year it is identified that a proposed efficiency will not materialise, then departments are required to identify and introduce alternative efficiencies to compensate this.

**CONCLUSIONS**

10. The Council's projected revenue out-turn position is reported as an operational underspend of £242,200. 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**

11. It is recommended that:
- Members note the reported probable out-turn position.
  - All departments currently on target to remain within budget be required to monitor and maintain this position to the year end.
  - Those departments currently forecasting a year end overspend position be required to take action to bring net expenditure back within budget.
  - All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.

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**BACKGROUND PAPERS**

13. The report refers to the attached budgetary monitoring statements.

**KEY WORDS**

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

**BUDGET MONITORING REPORTS 2016/17**

**PERIOD 3**

**As at 24 June 2016**

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EDUCATION REVENUE BUDGET MONITORING As at 24 June 2016		
Explanation of Variances (over)/under	Forecast Variance £	Note
<b>Employee Costs</b>		
APT&C Costs	(103,000)	1
Manual / Sessional	(46,200)	2
Other Staff Costs	(60,000)	3
	<b>(209,200)</b>	
<b>Property Costs</b>		
Non Domestic Rates	(35,900)	4
Various Property Costs	(400)	
	<b>(36,300)</b>	
<b>Transport Costs</b>		
SPT	32,900	5
SEN and Other Hires	5,200	
	<b>38,100</b>	
<b>Supplies and Services</b>		
PPP Costs	13,600	
Various Supplies/ Services/ Administration Costs	500	
Miscellaneous initiatives	(64,700)	6
	<b>(50,600)</b>	
Third Party Payments		
Payments to Other Agencies (ASN)	220,000	7
	<b>220,000</b>	
<b>Transfer Payments</b>		
EMA Payments	(470,000)	8
	<b>(470,000)</b>	
<b>GROSS EXPENDITURE</b>	<b>(508,000)</b>	
<b>Income</b>		
EMA Income	470,000	8
Catering Income	6,700	
Cleaning Income	19,800	
Other Agencies	23,500	9
Miscellaneous Income	33,800	9
	<b>553,800</b>	
<b>NET EXPENDITURE</b>	<b>45,800</b>	
<b>Notes:</b>	<ol style="list-style-type: none"> <li>The overspend projected in APT&amp;C relates mainly to staff who are currently on redeployment within the department.</li> <li>The net overspend projected in Manual staffing relates to the costs associated with staff receiving detriment payments within Facilities Management offset by vacancies.</li> <li>The overspend relates to the impact of redundancy payments associated with the delivery of approved savings and the cost of agency staff covering vacancies within Facilities Management in the short-term.</li> <li>An overspend is projected in Non Domestic Rates. This is due to a higher increase in the rate poundage than that budgeted for.</li> <li>Underspend projected based on budget information received from Strathclyde Passenger Transport. This projection may be revised as the school year progresses and upon receipt of updated information from SPT.</li> <li>Overspend relates to unbudgeted activity expenditure which is mainly covered by income from other agencies and miscellaneous income as per note 9.</li> <li>Payments to other agencies in relation to additional support needs (ASN) provision is underspent based on commitments known to date. Should the number of children requiring these services change, this variance could change as the school year progresses.</li> <li>Education Maintenance Allowance payments, fully covered by income from the Scottish Government.</li> <li>Over-recovery in income from other agencies and miscellaneous income which will be used to fund additional expenditure as per note 6.</li> </ol>	
<b>Delivery of Agreed Efficiencies:</b>	All efficiencies continue to be monitored. Where efficiencies appear to be under pressure alternatives will be identified as required.	
<b>Summary</b>	Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Based on the current information available at this stage in the school year the current forecast indicates an underspend of £45,800. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported. This projection assumes that all Education detriment/ redeployment and redundancy costs authorised to date in order to deliver approved savings will be met by the department. This position may not be sustainable should new cost pressures arise as the new school year progresses and is reliant upon teacher grant conditions being met.	

HEALTH AND SOCIAL CARE PARTNERSHIP		
REVENUE BUDGET MONITORING AS AT 24th JUNE 2016		
Explanation Of Variances - (over) / under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
APT&C & Manual Costs	(41,110)	1
Other Staff Costs	(52,000)	2
	(93,110)	
<b>Property Costs</b>		
Rents & Non Capilised Leases	112,940	3
Non Domestic Rates	(36,070)	3
Other Property Costs	5,220	
	82,090	
<b>Transport Costs</b>		
Client Travel	(3,650)	
Vehicle Hire	(3,960)	
Other	(1,860)	
	(9,470)	
<b>Supplies and Services</b>		
Techonology Enabled Care Supplies & Equipment	(309,990)	4
Office Equipment	83,000	5
Other	(14,980)	
	(241,970)	
<b>Third Party Payments</b>		
Fostercare Allowances	150,640	6
Kinship Carers	112,790	6
Adoption Allowances	(52,080)	6
Care Costs - Delayed Discharge	108,750	7
Change Fund payments	59,560	8
Other Agencies & Bodies	90,500	9
Other	12,300	
	482,460	
<b>Transfer Payments</b>		
All	0	
<b>Support Services</b>		
All	350	
<b>Total Gross Expenditure</b>	220,350	
<b>Income</b>		
Other Accounts of the Authority	(47,350)	10
Libor Fund	(57,020)	11
General Grants	(122,000)	12
General sales Fees & Charges	13,840	
	(212,530)	
<b>Contribution (To) / From IJB</b>	(7,820)	
<b>Total Net Expenditure</b>	0	
<b>Notes</b>		
<ol style="list-style-type: none"> <li>The projected variance highlighted principally reflects higher staff costs in regards Delayed Discharge (£108,750, see 7 below). Integrated Care Fund (£59,560), being offset by lower projected staffing costs within Children &amp; Families (£127,090).</li> <li>The projected variance highlighted reflects redundancy costs (£32,000) incurred in order to facilitate the delivery of approved budget savings in 2016/17, and a higher level of sick pay (£20,000).</li> <li>The projected variances identified to date in regards rents (£112,940) is partially offset by higher than estimated non domestic rates (£36,070) in regards the Barrhead Health and Care Centre and Lygates House due to increased rate poundage.</li> <li>The projected variance in regards Technology Enabled Care will be fully recovered from the Scottish Government in accordance with the funding conditions in place.</li> <li>The projected reduction in expenditure highlighted is offset by a reduction in income in regards Self Directed Support ( see 12 below).</li> <li>The projected variances highlighted reflect a lower anticipated level of expenditure in respect of foster care (£150,640) and kinship care (£112,790) being partially offset by a higher level of adoption allowances (£52,080).</li> <li>The projected variance highlighted is in respect of Delayed Discharge and is offset by an increase in staff costs (see 1 above).</li> <li>The projected variance highlighted in respect of the Change Fund is offset by an increase in staff costs (see 1 above).</li> <li>The projected outturn as at P3 highlights a lower level of expenditure in regards other agencies and bodies.</li> <li>The projected outturn reflects an under recovery of income as a result of lower expenditure within Children &amp; Families ( see 1 above).</li> <li>The projected outturn as at P3 highlights an under recovery of income in respect of LIBOR and is patially offset by a reduction in supplies and services.</li> <li>The projected under recovery of income identified is largely offset by a reduction in projected expenditure in regards office equipment ( see 5 above).</li> </ol>		
<b>Delivery of Agreed Efficiencies</b>	Agreed efficiencies are currently being progressed and will continue to be monitored, and where potential slippage is identified alternatives will be sought as required.	
<b>Summary</b>		
<p>Period 3 figures have been prepared on a probable outturn basis, reflecting projected full year costs and an estimated contribution to IJB reserves of £7,820. The offsetting variances highlighted above will be minimised in future periods by a review of budgets.</p> <p>The projected outturn includes anticipated commitments to 31 March 2017 and will be reviewed on a prudent basis throughout the remainder of the financial year to reflect new information and trends.</p>		

**ENVIRONMENT NON SUPPORT  
REVENUE BUDGET MONITORING AS AT 24th JUNE 2016**

Explanation of Variances - (Over) / Under	Total Variance £	NOTE
<b>Staff Costs</b>		
Aptc Pay	(104,100)	1.
Manual Pay	42,400	2.
Manual & Aptc Travel & Subsist/Redundancy Costs	152,500	3.
	<b>90,800</b>	
<b>Property Costs</b>		
Rents	(73,800)	4.
Other Property Costs	28,300	5.
	<b>(45,500)</b>	
<b>Transport Costs</b>		
Transport Costs	33,200	6.
	<b>33,200</b>	
<b>Supplies &amp; Services</b>		
General Contractors	(134,500)	7.
Waste Disposal/Landfill Tax/Disposable Sacks	55,000	8.
Professional Fees - Agency Staff	(151,500)	9.
Training	(46,800)	10.
Woodlands Management/Treeworks	(136,500)	11.
Publicity Costs - Waste project	(37,100)	12.
Other A/cs of the Authority - Money Advice Costs	(106,600)	13.
Outdoor Access - Grant/contribution funded spend	(80,100)	14.
Miscellaneous	67,700	8.
SPT Grant work/Sustrans	(417,500)	18.
	<b>(987,900)</b>	
<b>Third Party Payments</b>		
Other Third Party Payments incl. Clyde Valley Shared Waste project- Project Management Contribution	23,900	15.
Scientific Services Costs	38,200	16.
	<b>62,100</b>	
<b>Transfer Payments</b>		
Other Transfer Payments	(58,000)	17.
	<b>(58,000)</b>	
<b>Support Services</b>		
Support Service Recharge - reduction in costs due to Money Advice no longer Central Support	100,000	13.
	<b>100,000</b>	
<b>GROSS EXPENDITURE</b>	<b>(805,300)</b>	
<b>Income</b>		
Spt Grant Income	230,000	18.
Other Roads Grants and various smaller grants i.e. Outdoor Access. Grants Received	228,600	18.
	458,600	
General Sales Fees Etc	43,100	19.
Income - Bus Shelter Advertising	9,600	
Sale Of Recyclables	(45,600)	20.
Sales, Fees and Charges	7,100	
	(34,300)	
RCU/Vehicles Income Contract Income	(34,300)	21.
	79,500	22.
Other Agencies General	39,200	23.
Other Acct Of Auth - General	59,000	24.
Cont From Repairs&Renewals Fd	59,000	25.
Contribution From Reserves	125,700	26.
Property Rentals	(2,500)	
Miscellaneous Income	359,900	
Other Income	791,300	
<b>Total Income</b>	<b>791,300</b>	
<b>NET EXPENDITURE</b>	<b>(14,000)</b>	
<b>Notes:</b>		
1. Overspends in Planning offset by additional planning income(see note 19), Other overspends including cleansing costs related to capital project, offset by underspends in Manual staff costs and other underspends. (see Note 2)		
2. Slight underspend in manual staff costs due to vacancies and staff being utilised in Capital project implementation (see note 1)		
3. Future years savings already achieved held within departmental budgets, planned underspend to be used to offset consultancy costs related to change programme (see note 9)		
4. Rental costs incurred on behalf of Trading Standards Scotland causing an overspend- reimbursed (see note 26)		
5. Controlled underspends within Parks to partially offset projected Woodlands Management Costs (see note 11.)		
6. Newer vehicles are expected to result in slightly lower costs within the Cleansing service.		
7. Parks rechargeable works, and enforced repairs - offset by additional income (See note 23) Also path network spend in Roads offset by developers contributions. (See Note 25)		
8. Slightly favourable rates have been negotiated in waste contract alongside reduction in tonnage projected due to potential impact of new collection service, related reduction in revenue equipment spend		
9. Consultant costs related to change programme implementation. In addition to this, an overspend in agency costs within cleansing to cover vacancies etc.		
10. Overspend in training costs projected within Economic development to monitor and oversee Modern apprentice programme.		
11. Work on diseased and dangerous trees continues to exceed limited budget levels.		
12. Publicity costs related to new Capital project in Waste.		
13. Money advice service, previously central support costs, will now be transferred directly to Environment, corresponding underspend within Central Support.		
14. Grant funded spend in Outdoor Access - covered by additional income (see notes 22 &18)		
15. One year break from contribution to Clyde Valley Shared Waste project management costs due to utilisation of previous underspends in the project to date.		
16. Projected underspend in Scientific Services costs in Environmental Health.		
17. Consultants spend (Scottish Water) covered by income from repairs and renewals - (see Note 24)		
18. SPT and Sustrans grant income to offset projected spend in Roads, also smaller grant related to Outdoor Access work..		
19. Projected over recoveries in Planning and Building Control income to partially offset payroll overspends (see note 1).		
20. Current market prices for sales of recyclables continue to be challenging and are tracking below budgeted levels..		
21. Under recovery of income in the Vehicles Services projected, based on reduced charges.(see note 6)		
22. Includes Grant income and contributions within Outdoor access.		
23. Over recovery of income reflects parks rechargeable works and enforced repairs ( see note 7)		
24. Contribution from Repairs and Renewals to offset Scottish Water consultancy spend in Economic Development. (see note 17)		
25. Contribution from Developers contributions to offset Path network expenditure within Roads (see note 7)		
26. Projected over recovery of Rental income in Parks/Economic Development due to near full occupancy of properties. Also rental income from Trading Standards Scotland.		
<b>Delivery of Agreed Efficiencies</b>	Agreed efficiencies are on target to be achieved and will continue to be monitored.	
<b>Summary</b>	Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of real pressures within the Environment budget regarding change programme related professional fees, projected income from the sales of recyclables, and woodlands management costs. Management action has identified early underspends and allowed a small overspend position to be shown at period 3 of £14,000 with all other overspends being planned and offset by a corresponding underspends or a projected over-recovery of income. All areas will continue to be monitored with projections being revisited and recalculated in light of new information or trends.	

ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES		
REVENUE BUDGET MONITORING AS AT 24th JUNE 2016		
Explanation Of Variances - (over) / under	Total Variance (£)	Note
<b>Employee Costs</b>		
APT&C Staff Costs	(52,700)	1.
APTC O/Time	10,500	
Travel & Misc costs	11,000	1.
	(31,200)	
<b>Property Costs</b>		
Rates/Water Rates/Rents	(9,300)	2.
Gas/Electricity	(2,900)	
Repairs/Minor Adaptations	0	
Property Repairs funded from Repairs and Renewals	(500)	
Other Property Costs	(1,200)	
	(13,900)	
<b>Supplies and Services</b>		
Agency Labour/Interns	(82,500)	3.
Other	(9,900)	
	(92,400)	
<b>GROSS EXPENDITURE</b>	(137,500)	
<b>Income</b>		
Other A/cs of the Authority - recovery of Non-Operational Buildings Costs	31,900	4.
Costs Recovered from Capital	100,500	5.
Misc Income	(6,100)	
<b>Total Income</b>	126,300	
<b>NET EXPENDITURE</b>	(11,200)	
<b>Notes</b>		
	<p>1. Additional temporary staff employed in Technical Services offset by various underspends elsewhere and over recovery of fee income. (See note 5)</p> <p>2. Property costs incurred for Non-Operational properties - partially offset by slight underspends in central properties and income from central resources (See note 4. )</p> <p>3. Agency costs being incurred - offset by projected over-recovery in income (see note 5.)</p> <p>4. Recovery of costs for Non - Operational properties from Central resources.(see note 2)</p> <p>5. Over-recovery of Fee income due to volume and nature of work, and charging policy.</p>	
<b>Delivery of Agreed Efficiencies</b>	Agreed efficiencies are on target to be achieved and will continue to be monitored.	
<b>Summary</b>	Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of real pressures within the Environment Support budget regarding projected agency costs and additional staffing costs being offset by a projected over-recovery of fees. A projected overspend of £11,200 is projected at the present time. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.	

CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES		
REVENUE BUDGET MONITORING AS AT 24th June 2016		
Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
Basic Pay plus On Costs	11,700	1
Overtime	(10,000)	2
Other Staff Costs	200	
	<b>1,900</b>	
<b>Property Costs</b>		
Misc Property Variances	(1,500)	3
	<b>(1,500)</b>	
<b>Transport Costs</b>		
	(5,600)	4
	<b>(5,600)</b>	
<b>Supplies and Services</b>		
Misc Supplies	(1,000)	5
	<b>(1,000)</b>	
<b>GROSS EXPENDITURE TOTAL</b>	<b>(6,200)</b>	
<b>NET EXPENDITURE TOTAL</b>	<b>(6,200)</b>	
<b>Notes:</b>		
1 Underspends in basic pay plus on costs due to turnover and part year vacancies, mainly in Community Planning and Community Safety.		
2 Overtime payments being made due to absences in Wardens / CCTV in addition to redundancy payment within Community Planning.		
3 Property costs re flood at Thornliebank depot and waste uplift charges at The Edge / Barrhead Museum		
4 Community Learning and Development - Charge to repair damage to hire vehicle.		
5 Community Safety - Costs of dog fouling banners in addition to Community Learning and Development misc supplies etc		
<b>Delivery of Agreed Efficiencies</b>	All efficiencies continue to be monitored and where any Efficiencies appear to be under pressure, alternatives are identified as required.	
<b>Summary</b>	Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs which currently reflects an overall overspend of £6,200. Where overspends or spending pressures have been identified, these will be monitored throughout the year to ensure that a balanced budget position is achieved.	

CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES			
REVENUE BUDGET MONITORING AS AT 24th June 2016			
Explanation Of Variances (Over)/Under	Probable Variance (£)		Note
<b>Employee Costs</b>			
Basic Pay plus On Costs	97,700		1
Other Staff Costs & travel	(102,500)		2
	(4,800)		
<b>Property Costs</b>			
Office Furniture & minor adapts	(1,000)		
Misc property costs	(20,000)		3
	(21,000)		
<b>Transport Costs</b>	0		
<b>Supplies and Services</b>			
Maintenance Hardware & Software	(2,100)		
Corp HR Strategy	(4,500)		
Licences Software	(6,400)		
Print Room - Printer Hire & Copy charges	18,500		4
Restructuring Costs	(19,800)		5
Publications & Subscriptions	(6,500)		
Events Support	1,800		
Telephones	1,800		
Misc Supplies & Services	2,800		
	(14,400)		
<b>Third Party Payments</b>	(4,700)		6
<b>GROSS EXPENDITURE TOTAL</b>	(44,900)		
<b>Income</b>			
Benefits Admin	2,600		
Other Local Authority Income - Customer Services Veterans Post	(1,400)		
Misc Income	102,200		7
	103,400		
<b>NET EXPENDITURE TOTAL</b>	58,500		
<b>Notes:</b>			
<ol style="list-style-type: none"> <li>Underspends in basic pay plus on costs, mainly due to part year vacancies in Human Resources &amp; Business Support.</li> <li>This relates to Redundancy and Severance Pay</li> <li>Relates to Refurbishment of Reception Areas at both Eastwood and Barrhead offices in respect of fixture &amp; fittings. See Note 7</li> <li>Lower costs due to new print contract.</li> <li>Restructuring Costs following Retiral within Welfare Rights Team.</li> <li>Overpayment is mainly due to payment for Local Govt Digital Transformation Partnership with West Lothain Council (£7500).</li> <li>Includes Costs Recovered from Capital within the ICT Budget, contribution from Repairs &amp; Renewals and Internal Recharges.</li> </ol>			
<b>Delivery of Agreed Efficiencies</b>	All efficiencies continue to be monitored and where any Efficiencies appear to be under pressure, alternatives are identified as required.		
<b>Summary</b>	Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £58,500. Where overspends or spending pressures have been identified, these will be offset by additional income or underspends to bring the position back to a balanced budget.		

**CHIEF EXECUTIVES OFFICE**  
**REVENUE BUDGET MONITORING - AS AT 24 JUNE 2016**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
APT&C Costs plus on costs	21,000	1
Overtime	400	
Travel & Subsistence	3,700	
Redundancy & Severance Pay	(51,600)	2
Other Miscellaneous Staff Costs	8,900	3
	<b>(17,600)</b>	
<b>Supplies and Services</b>		
Miscellaneous Supplies and Services	9,200	4
Printing and Stationery	6,500	5
Telephones	2,600	
Purchase of Hardware and Software	4,300	
Corporate Training	(16,300)	6
Staff Conferences	2,300	
Legal Expenses	2,400	
Insurance	1,600	
Publications & Subscriptions	7,000	
Archiving Costs	4,500	
Other Administration Costs	5,300	
Other Operating Costs	5,300	
	<b>34,700</b>	
<b>Gross Expenditure</b>	<b>17,100</b>	
<b>Income</b>		
<b>Sales, Fees and Charges</b>		
General Sales Fees and Charges	(2,600)	
Civic Licensing Income	7,600	7
Licensing Board Income	3,000	
Registration Fees	(400)	
<b>Other Accounts of the Authority</b>		
Other Accounts of the Authority -General	6,900	8
Recovery from Other Expenditure	(18,500)	9
Contribution from Previous Years	17,800	10
Miscellaneous income	1,700	
	<b>15,500</b>	
<b>Net Expenditure</b>	<b>32,600</b>	
<b>Notes:</b>		
1 Projected underspend due mainly to vacancies in Accountancy Services. This is partly offset by the turnover reduction of 2.5% that is not expected to be realised across the Chief Executive's Office.		
2 Payments of redundancy costs and a payment in lieu of notice in Accountancy Services.		
3 Expected underspend within Other Miscellaneous Staff Costs reflecting a lower than budgeted requirement across the Chief Executive's Office.		
4 Projected underspend in Miscellaneous Supplies & Services in Accountancy Services, Legal, Licensing Board, Civic Licensing and Internal Audit.		
5 Projected underspend in Printing and Stationery in Accountancy Services, Legal, Internal Audit and Chief Executive's section.		
6 Projected increased Corporate Training funded by income from the Scottish Funding Council (see note 10).		
7 Taxi Licence income in Civic Licensing higher than budgeted.		
8 Procurement recharges to other departments for new equipment following the introduction of the new Vodafone contract.		
9 Higher income in Civic Licensing ( see note 7) and the Licensing Board and lower operational costs resulting in a lower recharge to Miscellaneous Expenditure.		
10 The contribution from previous years relates to income from the Scottish Funding Council and resources increased Corporate Training (see note 6).		
<b>Delivery of Agreed Efficiencies</b>	All target efficiencies continue to be monitored.	
<b>Summary</b>	Period 3 figures have been prepared on a probable outturn basis and therefore reflect the projected full year costs which currently reflects an overall underspend of £32,600. All variances will continue to be monitored to ensure their status is consistent with that reported.	

<b>MISCELLANEOUS EXPENDITURE &amp; INCOME REVENUE BUDGET MONITORING - AS AT 24 JUNE 2016</b>		
Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
Travel & Subsistence	400	
	<b>400</b>	
<b>Property Costs</b>		
Non Domestic Rates	(300)	
	<b>(300)</b>	
<b>Supplies and Services</b>		
Professional Fees	(5,000)	1
Insurance	(1,800)	
Audit Fee	9,900	2
COSLA	(200)	
Street Nameplates	5,000	
Restructuring Costs	100,000	3
Equal Pay Payments	(132,000)	4
	<b>(24,100)</b>	
<b>Support Services</b>		
Civic Licensing Recharge	14,600	5
Licensing Board Recharge	3,900	5
	<b>18,500</b>	
<b>Gross Expenditure</b>	<b>(5,500)</b>	
<b>Income</b>		
Property Rentals	1,600	
Provision Release	137,000	6
	<b>138,600</b>	
<b>Net Expenditure</b>	<b>133,100</b>	
<b>Notes:</b>		
1	Equal Pay Tribunal Advice to be covered by income from Equal Pay Provision (See Note 6).	
2	Underspend due to a reduction in External Audit Fee.	
3	Lower than anticipated call on Corporate Resource	
4	Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 6).	
5	Reduction in recharge from Service Departments due to lower net costs for Civic Licensing and Licensing Board.	
6	Matched Provision Release to cover Equal Pay Payments (see notes 1 & 4).	
<b>Delivery of Agreed Efficiencies</b>	All target efficiencies continue to be monitored.	
<b>Summary</b>	Taking into account the latest information at Period 3, the forecast variance is an underspend of £133,100. All variances will continue to be monitored to ensure their status is consistent with that reported.	



## OTHER HOUSING

## PROBABLE OUTTURN VARIANCES - as at 24th June 2016

Explanation of Variances (over)/under	Total Variance £	Note
<b>Employee Costs</b>		
New Grant Funded posts	(40,400)	1
Various other payroll costs	(10,500)	2
	<b>(50,900)</b>	
<b>Supplies and Services</b>		
Cost of renovating, furniture etc. in Homeless properties	10,500	2
Various other Supplies & Services		
	<b>10,500</b>	
<b>Gross Expenditure</b>	<b>(40,400)</b>	
<b>Income</b>		
Welfare Reform Income	20,100	1
Refugee Grant Income and various other income	20,300	1
Total Income	<b>40,400</b>	
<b>NET EXPENDITURE</b>		
<b>Totals</b>		

**Notes:**

1. Two posts - Welfare Reform Housing Officer and Refugee Resettlement Office matched by additional funding.
2. New Affordable Housing Officer post compensated by various small payroll savings, and by planned saving in repairs.

**Delivery of Agreed Efficiencies:**

Agreed efficiencies are on target to be achieved and will continue to be monitored.

**Summary**

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Two new posts in other housing are causing an overspend but these are offset by income and resource transfers. A slight overspend elsewhere within Payroll is projected to cause slight pressure in the budget but at present it is expected that management action can contain this pressure. There are no other significant variances projected at period 3.

**32**  
**COMBINED HOUSING REVENUE ACCOUNT (HRA)**  
**REVENUE BUDGET MONITORING AS AT 24th JUNE 2016**

Explanation of Variances (over)/under	Total Variance £	Note
<b>Employee Costs</b>		
Election Payments	(21,700)	1
Other Payroll costs including turnover.	(42,600)	2
	<b>(64,300)</b>	
<b>Property Costs</b>		
All Property costs	51,100	3
	<b>51,100</b>	
<b>Supplies and Services</b>		
Materials & Contractors	(109,400)	4
Irrecoverables	35,000	5
	<b>(74,400)</b>	
<b>Transfer Payments</b>		
Bad Debt Provision	(169,100)	5
	<b>(169,100)</b>	
	<b>(256,700)</b>	
<b>Income</b>		
Rental income	(50,000)	6
Recharged Repairs	10,000	
Non-HRA generated income(including Capital income)	150,000	7
Contribution from Bad Dept Provision	130,000	5
Total Income	<b>240,000</b>	
<b>NET EXPENDITURE</b>	<b>(16,700)</b>	
<b>Totals</b>		

- Notes:**
1. Election payments for Non-HRA staff - this is matched by Non-HRA income. (see note 7)
  2. Various other payroll variances including new posts, and regrading's compensated by savings from deleted posts due to restructure.
  3. Estimated saving in Private Contractor costs within the HRA.
  4. Estimated additional costs required to generate additional Capital and Non-HRA income.
  5. Net cost of debt including irrecoverables, write-offs, increase in BDP less contribution from Bad Debt Provision.
  6. Reduction in rental income due to significantly higher Right-to-Buy sales before scheme is withdrawn offset by planned underspends in property costs.
  7. Higher income due to two elections and increase in capital works.

**Delivery of Agreed Efficiencies:**

Agreed efficiencies are on target to be achieved and will continue to be monitored.

**Summary**

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Increased work related to the capital programme is expected to result in higher costs but also higher income recovered within the Housing Maintenance team. Apart from this the main pressure within the Housing Revenue Account comes from significantly increased numbers of house sales as the right to buy scheme draws to a close, reducing the potential rental income in this financial year. As a result a slight overspend is projected at period 3 but it is hoped that management action can bring the account in on budget at the year end.

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	APPROVED BUDGET 9 March 2016	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
EDUCATION	120,201,000	7,880,400	48,000	128,129,400	27,093,300	23,297,900	3,795,400	45,800
HEALTH & SOCIAL CARE PARTNERSHIP	46,137,000	695,700	(48,000)	46,784,700	5,831,300	2,083,000	3,748,300	0
ENVIRONMENT	24,876,000	3,554,900	0	28,430,900	4,603,400	4,538,900	64,500	(14,000)
ENVIRONMENT - SUPPORT	0	0	0	0	674,400	617,100	57,300	(11,200)
CHIEF EXECUTIVES OFFICE	0	0	0	0	535,300	582,100	(46,800)	32,600
CORP & COMM - COMMUNITY RESOURCES	3,679,000	28,700	0	3,707,700	763,400	629,800	133,600	(6,200)
CORP & COMM - SUPPORT	0	0	0	0	2,815,800	1,894,300	921,500	58,500
OTHER EXPENDITURE/HOUSING	8,805,000	107,600	4,461,800	13,374,400	784,600	210,600	574,000	133,100
JOINT BOARDS	2,293,000	0	0	2,293,000	570,300	566,700	3,600	20,300
BENEFITS	3,962,000	0	(3,962,000)	0	0	0	0	0
CONTINGENCIES	703,000	0	(330,800)	372,200	0	0	0	0
CONTRIBUTION TO RESERVES	0	0	0	0	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	11,353,000	(11,353,000)	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(1,524,400)	(1,509,700)	(14,700)	(16,700)
<b>TOTAL</b>	<b>222,009,000</b>	<b>914,300</b>	<b>169,000</b>	<b>223,092,300</b>	<b>42,147,400</b>	<b>32,910,700</b>	<b>9,236,700</b>	<b>242,200</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY  
 PERIOD 3 24TH JUNE 2016

SUBJECTIVE DETAIL	APPROVED BUDGET 9 March 2016	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
Employee Costs	124,646,100	0	102,800	124,748,900	27,920,600	26,149,100	1,771,500	(378,010)
Property Costs	17,470,400	(2,456,100)	(300)	15,014,000	4,827,200	4,451,400	375,800	14,690
Transport & Plant Costs	5,137,200	(3,800)	100	5,133,500	1,189,300	868,300	321,000	56,230
Supplies & Services	47,315,900	(245,200)	2,028,800	49,099,500	9,951,100	8,237,600	1,713,500	(1,441,570)
Third Party Payments	42,256,100	0	40,000	42,296,100	6,653,700	1,983,600	4,670,100	759,860
Transfer Payments	3,251,500	0	15,062,300	18,313,800	4,517,900	4,624,200	(106,300)	(697,100)
Support Services	14,728,400	2,400	3,591,400	18,322,200	33,700	31,200	2,500	118,850
Depreciation & Impairment Losses	4,412,600	12,282,800	0	16,695,400	152,300	0	152,300	0
Joint Boards	2,293,000	0	0	2,293,000	570,300	566,700	3,600	20,300
Contingencies	703,000	0	(330,800)	372,200	0	0	0	0
Contribution (To) / From IJB	0	0	0	0	0	0	0	(7,820)
Capital Financing- Loans Charges	11,353,000	(11,353,000)	0	0	0	0	0	0
Total Expenditure	273,567,200	(1,772,900)	20,494,300	292,288,600	55,816,100	46,912,100	8,904,000	(1,554,570)
Income	51,558,200	(2,687,200)	20,325,300	69,196,300	13,668,700	14,001,400	332,700	1,796,770
<b>TOTAL</b>	<b>222,009,000</b>	<b>914,300</b>	<b>169,000</b>	<b>223,092,300</b>	<b>42,147,400</b>	<b>32,910,700</b>	<b>9,236,700</b>	<b>242,200</b>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Education	Employee Costs	84,511,200		(133,800)	84,377,400	18,763,200	17,779,900	983,300	(209,200)
	Property Costs	10,045,300		(300)	10,045,000	3,687,100	3,432,000	255,100	(36,300)
	Transport & Plant Costs	1,768,800		100	1,768,900	400,100	190,800	209,300	38,100
	Supplies & Services	22,735,100		1,738,000	24,473,100	3,837,400	3,624,000	213,400	(50,600)
	Third Party Payments	7,018,800		0	7,018,800	2,066,000	753,300	1,312,700	220,000
	Transfer Payments	809,900		1,300	811,200	148,000	269,200	(121,200)	(470,000)
	Support Services	4,553,800		0	4,553,800	0	0	0	0
	Depreciation and Impairment Losses	0	7,896,400	0	7,896,400	0	0	0	0
	Total Expenditure	131,442,900	7,896,400	1,605,300	140,944,600	28,901,800	26,049,200	2,852,600	(508,000)
	Income	11,241,900	16,000	1,557,300	12,815,200	1,808,500	2,751,300	942,800	553,800
	<b>TOTAL</b>	<b>120,201,000</b>	<b>7,880,400</b>	<b>48,000</b>	<b>128,129,400</b>	<b>27,093,300</b>	<b>23,297,900</b>	<b>3,795,400</b>	<b>45,800</b>

**Budget Adjustments**

Capital Charges	7,896,400	
Specific Grant income - Gaelic	(16,000)	
Early Years Change Fund - transfer from HSCP		48,000
	<u>7,880,400</u>	<u>48,000</u>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Education	Pre Five Education	8,117,400	89,500	240,500	8,447,400	1,541,200	1,159,600	381,600	(38,100)
	Primary Education	37,620,600	2,258,900	(144,400)	39,735,100	8,853,700	8,668,300	185,400	(41,000)
	Secondary Education	50,521,200	3,350,700	(6,300)	53,865,600	12,628,600	12,020,300	608,300	(55,600)
	Schools Other	3,142,400	0	(92,000)	3,050,400	483,800	490,900	(7,100)	(79,600)
	Special Education	6,247,700	167,800	(27,800)	6,387,700	1,137,500	896,000	241,500	221,200
	Psychological Services	860,900	0	9,700	870,600	214,400	192,600	21,800	0
	Transport (Excl Spec Educ)	1,012,100	(16,000)	0	996,100	252,800	41,400	211,400	64,800
	Bursaries/EMAs	0	0	0	0	0	57,600	(57,600)	0
	Provision for Clothing	180,700	0	0	180,700	3,400	3,000	400	0
	Administration & Support	6,609,700	1,179,100	68,300	7,857,100	736,000	502,900	233,100	105,500
	School Crossing Patrollers	0	0	0	0	(21,500)	(27,500)	6,000	15,300
	Catering	0	0	0	0	277,700	(228,500)	506,200	2,500
	Cleaning	0	0	0	0	(171,400)	(171,900)	500	(147,400)
	Culture & Leisure Services	5,888,300	850,400	0	6,738,700	1,157,100	(306,800)	1,463,900	(1,800)
	<b>TOTAL</b>	<b>120,201,000</b>	<b>7,880,400</b>	<b>48,000</b>	<b>128,129,400</b>	<b>27,093,300</b>	<b>23,297,900</b>	<b>3,795,400</b>	<b>45,800</b>

**Budget Adjustments**

Capital Charges 7,896,400  
Specific Grant income - Gaelic (16,000)

Early Years Change Fund - transfer from HSCP 48,000

**7,880,400 48,000**

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Contribution to Integration Joint Board	Employee Costs	19,840,700	0	266,600	20,107,300	3,340,500	2,804,900	535,600	(93,110)
	Property Costs	990,500	0	0	990,500	146,200	106,400	39,800	82,090
	Transport & Plant	167,900	0	0	167,900	38,800	39,400	(600)	(9,470)
	Supplies & Services	2,599,900	0	0	2,599,900	566,100	116,500	449,600	(241,970)
	Third Party Payments	34,303,500	0	0	34,303,500	4,427,800	1,109,400	3,318,400	482,460
	Transfer Payments	0	0	0	0	0	0	0	0
	Support Services	2,326,000	0	(314,600)	2,011,400	3,500	2,300	1,200	350
	Depreciation and Impairment Losses	0	695,700	0	695,700	152,300	0	152,300	0
	Total Expenditure	60,228,500	695,700	(48,000)	60,876,200	8,675,200	4,178,900	4,496,300	220,350
	Income	14,091,500	0	0	14,091,500	2,843,900	2,095,900	(748,000)	(212,530)
	Contribution (To) / From IJB								(7,820)
	<b>TOTAL</b>	<b>46,137,000</b>	<b>695,700</b>	<b>(48,000)</b>	<b>46,784,700</b>	<b>5,831,300</b>	<b>2,083,000</b>	<b>3,748,300</b>	<b>-</b>

**Budget Adjustments**

Capital Charges	695,700	
Early Years Change Fund - Tfr to Education		(48,000)
Tfr from Accountancy Services to HSCP		314,600
Reduction in Central Support Charges		(314,600)
	<u>695,700</u>	<u>(48,000)</u>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Contribution to Integration Joint Board	Service Strategy	809,800	0	0	809,800	107,600	(547,000)	654,600	(35,000)
	Children & Families	8,282,300	0	(48,000)	8,234,300	1,183,800	249,100	934,700	182,490
	Older People	21,112,500	108,100	0	21,220,600	2,906,300	2,505,300	401,000	45,260
	Physical/Sensory Disability	3,695,200	0	0	3,695,200	763,200	597,600	165,600	48,060
	Learning Disability	7,412,100	114,800	0	7,526,900	612,400	(881,100)	1,493,500	(57,020)
	Mental Health	1,455,400	0	0	1,455,400	63,600	(38,200)	101,800	47,110
	Addictions/Substance Misuse	263,500	0	0	263,500	(2,300)	(102,600)	100,300	(31,980)
	Criminal Justice	25,000	0	0	25,000	700	35,100	(34,400)	(910)
	Support Service & Management	3,081,200	472,800	0	3,554,000	196,000	264,800	(68,800)	(190,190)
	Contribution (To) / From IJB								
<b>TOTAL</b>		<b>46,137,000</b>	<b>695,700</b>	<b>(48,000)</b>	<b>46,784,700</b>	<b>5,831,300</b>	<b>2,083,000</b>	<b>3,748,300</b>	<b>-</b>

**Budget Adjustments**

Capital Charges	695,700	
Early Years Change Fund - Tfr to Education		(48,000)
Transfer from Accountancy Services to HSCP		314,600
Reduction in Central Support Charges		(314,600)
	<u>695,700</u>	<u>(48,000)</u>



EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment	Employee Costs	12,563,200			12,563,200	2,229,100	2,075,100	154,000	90,800
	Property Costs	1,849,100			1,849,100	257,300	396,100	(138,800)	(45,500)
	Transport & Plant Costs	2,992,800	(3,800)		2,989,000	688,300	595,700	92,600	33,200
	Supplies & Services	16,962,300	(245,200)		16,717,100	3,381,300	3,232,400	148,900	(987,900)
	Third Party Payments	300,600	0		300,600	32,700	23,200	9,500	62,100
	Transfer Payments	283,900	0		283,900	42,400	51,200	(8,800)	(58,000)
	Support Services	2,336,300	0		2,336,300	200	0	200	100,000
	Depreciation & Impairment Losses	0	3,554,900		3,554,900	0	0	0	0
	Total Expenditure	37,288,200	3,305,900	0	40,594,100	6,631,300	6,373,700	257,600	(805,300)
	Income	12,412,200	(249,000)		12,163,200	2,027,900	1,834,800	(193,100)	791,300
<b>TOTAL</b>	<b>24,876,000</b>	<b>3,554,900</b>	<b>0</b>	<b>28,430,900</b>	<b>4,603,400</b>	<b>4,538,900</b>	<b>64,500</b>	<b>(14,000)</b>	

Budget Adjustments

Capital Charges 3,554,900

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment	Directorate	1,070,400	57,600		1,128,000	164,500	162,300	2,200	(49,100)
	Environment Accomodation	0			0	137,200	257,300	(120,100)	0
	Energy Management	78,400	0		78,400	15,300	(7,300)	22,600	
	Development Management	504,300	4,200		508,500	35,600	54,000	(18,400)	(37,600)
	Development Planning	874,700	3,300		878,000	118,900	(13,100)	132,000	(39,000)
	Economic Development	1,390,700	8,300		1,399,000	174,300	165,900	8,400	75,000
	Building Control	129,000	1,900		130,900	(19,100)	(49,100)	30,000	59,100
	Roads	9,946,500	2,468,100		12,414,600	2,084,300	2,178,400	(94,100)	0
	Roads Contracting Unit	0	0		0	(128,400)	(5,500)	(122,900)	0
	Parks	1,842,200	484,600		2,326,800	397,600	407,300	(9,700)	(150,000)
	Cleansing	3,729,200	519,800		4,249,000	652,100	550,000	102,100	59,300
	Waste Management	4,085,300	4,000		4,089,300	875,300	787,200	88,100	24,900
	Protective Services	1,225,300	3,100		1,228,400	179,000	201,100	(22,100)	43,300
	Vehicle Services	0			0	(83,200)	(149,600)	66,400	100
	<b>TOTAL</b>	<b>24,876,000</b>	<b>3,554,900</b>	<b>0</b>	<b>28,430,900</b>	<b>4,603,400</b>	<b>4,538,900</b>	<b>64,500</b>	<b>(14,000)</b>

**Budget Adjustments**

Capital Charges

3,554,900

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment Support	Employee Costs	1,372,400			1,372,400	237,600	236,600	1,000	(31,200)
	Property Costs	861,900			861,900	411,600	351,600	60,000	(13,900)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	254,700			254,700	25,200	60,300	(35,100)	(92,400)
	Transfer Payments	0			0	0	0	0	0
	Support Services	0			0	0	0	0	0
	Financing Costs		57,700		57,700	0	0	0	0
	Total Expenditure	2,489,000	57,700	0	2,546,700	674,400	648,500	25,900	(137,500)
	Income	772,000	0	0	772,000	0	31,400	31,400	126,300
<b>TOTAL</b>	<b>1,717,000</b>	<b>57,700</b>	<b>0</b>	<b>1,774,700</b>	<b>674,400</b>	<b>617,100</b>	<b>57,300</b>	<b>(11,200)</b>	

**Budget Adjustments**

Capital Charges 57,700

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 24TH JUNE 2016

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment Support	Property & Technical	826,000	0		826,000	261,300	308,200	(46,900)	(31,700)
	Accommodation	891,000	57,700		948,700	413,100	308,900	104,200	20,500
	Total Expenditure	1,717,000	57,700	0	1,774,700	674,400	617,100	57,300	(11,200)
	<b>TOTAL</b>	<b>1,717,000</b>	<b>57,700</b>	<b>0</b>	<b>1,774,700</b>	<b>674,400</b>	<b>617,100</b>	<b>57,300</b>	<b>(11,200)</b>

**Budget Adjustments**

Capital Charges

57,700

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Community Resources	Employee Costs	2,923,700		(30,000)	2,893,700	490,500	484,600	5,900	1,900
	Property Costs	79,300		0	79,300	14,900	2,800	12,100	(1,500)
	Transport & Plant Costs	41,800		0	41,800	9,600	10,900	(1,300)	(5,600)
	Supplies & Services	256,200		0	256,200	73,700	124,800	(51,100)	(1,000)
	Third Party Payments	66,000		0	66,000	57,000	0	57,000	0
	Transfer Payments	187,000		0	187,000	143,700	137,200	6,500	0
	Support Services	650,500		30,000	680,500	0	0	0	0
	Depreciation & Impairment	0	30,600	0	30,600	0	0	0	0
	Total Expenditure	4,204,500	30,600	0	4,235,100	789,400	760,300	29,100	(6,200)
	Income	525,500	1,900	0	527,400	26,000	130,500	104,500	0
<b>TOTAL</b>	<b>3,679,000</b>	<b>28,700</b>	<b>0</b>	<b>3,707,700</b>	<b>763,400</b>	<b>629,800</b>	<b>133,600</b>	<b>(6,200)</b>	

**Budget Adjustments**

Capital charges	30,600	
Recovery from other expenditure	(1,900)	
Early Years transfer (staffing)		(30,000)
Early Years transfer (support)		30,000
	<u>28,700</u>	<u>0</u>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Community Resources	Community Learning & Dev	1,071,400	6,400	0	1,077,800	146,800	133,300	13,500	(10,700)
	Community Planning	443,800	2,200	0	446,000	46,100	37,400	8,700	6,200
	Community Facilities	156,600	0	0	156,600	27,800	25,300	2,500	1,000
	Community Safety	1,592,800	19,200	0	1,612,000	293,800	300,900	(7,100)	(2,700)
	Equalities	123,700	600	0	124,300	20,600	18,000	2,600	0
	Registrars/Grants	152,300	0	0	152,300	146,400	94,700	51,700	0
	Auchenback Resource Centre	30,700	0	0	30,700	7,100	2,700	4,400	0
	Area Forums	0	0	0	0	0	0	0	0
	Community Resources Mgt	107,700	300	0	108,000	74,800	17,500	57,300	0
<b>TOTAL</b>		<b>3,679,000</b>	<b>28,700</b>	<b>0</b>	<b>3,707,700</b>	<b>763,400</b>	<b>629,800</b>	<b>133,600</b>	<b>(6,200)</b>

**Budget Adjustments**

Capital charges	30,600	
Recovery from other expenditure	(1,900)	
Early Years transfer (staffing)		(30,000)
Early Years transfer (support)		30,000
	<u>28,700</u>	<u>0</u>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Support	Employee Costs	8,774,100	1,900	53,800	8,829,800	1,525,600	1,462,300	63,300	(4,800)
	Property Costs	3,500		0	3,500	0	200	(200)	(21,000)
	Transport & Plant Costs	61,600		0	61,600	14,200	10,100	4,100	0
	Supplies & Services	3,231,100	16,100	(4,000)	3,243,200	1,389,800	899,400	490,400	(14,400)
	Third Party Payments	64,100		0	64,100	3,200	2,400	800	(4,700)
	Transfer Payments	4,227,900		(16,600)	4,211,300	23,500	(57,800)	81,300	0
	Support Services	0		0	0	0	100	(100)	0
	Depreciation & Impairment	0	704,700	0	704,700	0	0	0	0
	Total Expenditure	16,362,300	722,700	33,200	17,118,200	2,956,300	2,316,700	639,600	(44,900)
	Income	7,515,700	18,000	(81,100)	7,452,600	140,500	422,400	281,900	103,400
<b>TOTAL</b>	<b>8,846,600</b>	<b>704,700</b>	<b>114,300</b>	<b>9,665,600</b>	<b>2,815,800</b>	<b>1,894,300</b>	<b>921,500</b>	<b>58,500</b>	

**Budget Adjustments**

Capital Charges

704,700

Transfer of Creditors Section from Chief Executive

148,800

Transfer of Fraud Team to Housing

(64,500)

Early Years transfer to Income Max

30,000

SWF reduction in grant

(16,600)

SWF grant income

16,600

704,700

114,300

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Support	Revenues	681,800	7,000	84,300	773,100	235,300	79,400	155,900	(13,600)
	Council Tax & NDR	127,800			127,800	138,800	111,700	27,100	(2,600)
	ICT	2,867,300	686,700		3,554,000	1,084,600	530,200	554,400	13,100
	Directorate	161,900			161,900	27,500	27,700	(200)	(2,200)
	Policy	447,700			447,700	95,400	104,900	(9,500)	(23,900)
	Public Relations	372,700			372,700	83,000	75,300	7,700	(7,700)
	Corporate Personnel	1,725,800	9,400		1,735,200	493,000	359,500	133,500	56,500
	Admin & Printing	892,400	1,600	0	894,000	207,600	187,500	20,100	46,400
	Members Expenses	0			0	122,600	120,300	2,300	0
	Customer Services & MART	1,569,200		30,000	1,599,200	328,000	297,800	30,200	(7,500)
<b>TOTAL</b>		<b>8,846,600</b>	<b>704,700</b>	<b>114,300</b>	<b>9,665,600</b>	<b>2,815,800</b>	<b>1,894,300</b>	<b>921,500</b>	<b>58,500</b>

**Budget Adjustments**

Capital Charges	704,700	
Transfer of Creditors Section from Chief Executive		148,800
Transfer of Fraud Team to Housing		(64,500)
Early Years transfer to Income Max		30,000
SWF reduction in grant		(16,600)
SWF grant income		16,600
	<u>704,700</u>	<u>114,300</u>



EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Chief Executive's Office	Staff Costs	3,495,600	0	(526,800)	2,968,800	501,800	515,300	(13,500)	(17,600)
	Property Costs	0	0	0	0	0	100	(100)	0
	Transport Costs	0	0	0	0	0	0	0	0
	Supplies & Services	370,600	0	(16,100)	354,500	83,700	122,300	(38,600)	34,700
	Third Party Payments	71,000	0	0	71,000	0	0	0	0
	Transfer Payments	0	0	0	0	0	0	0	0
	Support Services	124,300	0	0	124,300	0	0	0	0
	Depreciation & Impairment	0	0	0	0	0	0	0	0
	Total Expenditure	4,061,500	0	(542,900)	3,518,600	585,500	637,700	(52,200)	17,100
	Income	493,500	0	(79,500)	414,000	50,200	55,600	5,400	15,500
<b>TOTAL</b>	<b>3,568,000</b>	<b>0</b>	<b>(463,400)</b>	<b>3,104,600</b>	<b>535,300</b>	<b>582,100</b>	<b>(46,800)</b>	<b>32,600</b>	

**Budget Adjustments**

Transfer of Creditors Section to Corp & Comm (148,800)  
Transfer of Accountancy Staff to HSCP (£314,600)

Totals 0 (463,400)

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Chief Executive's Office	Chief Executives Office	242,400	0	0	242,400	43,300	38,300	5,000	(1,500)
	Accountancy & Creditors	2,070,500	0	(463,400)	1,607,100	297,100	359,900	(62,800)	18,800
	Legal	587,300	0	0	587,300	101,000	100,700	300	7,600
	Procurement	421,000	0	0	421,000	59,900	68,600	(8,700)	4,600
	Civic Licensing	0	0	0	0	(9,500)	(33,900)	24,400	0
	Licensing Board	0	0	0	0	1,800	7,200	(5,400)	0
	Internal Audit	246,800	0	0	246,800	41,700	41,300	400	3,100
	Total Expenditure	3,568,000	0	(463,400)	3,104,600	535,300	582,100	(46,800)	32,600
<b>TOTAL</b>	<b>3,568,000</b>	<b>0</b>	<b>(463,400)</b>	<b>3,104,600</b>	<b>535,300</b>	<b>582,100</b>	<b>(46,800)</b>	<b>32,600</b>	

**Budget Adjustments**

Transfer of Creditors Section to Corp & Comm	(148,800)
Transfer of Accountancy Staff to HSCP	(£314,600)
Totals	<u>0</u> <u>(463,400)</u>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 3 24TH JUNE 2016

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Other Exp. & Income (INC OTHER HSG)	Other Expenditure	6,940,000	84,400	4,271,300	11,295,700	511,500	104,500	407,000	(5,500)
	Income	217,000			217,000	3,900	30,500	26,600	138,600
		6,723,000	84,400	4,271,300	11,078,700	507,600	74,000	433,600	133,100
	Other Housing	2,082,000	23,200	190,500	2,295,700	277,000	136,600	140,400	0
	<b>TOTAL</b>	<b>8,805,000</b>	<b>107,600</b>	<b>4,461,800</b>	<b>13,374,400</b>	<b>784,600</b>	<b>210,600</b>	<b>574,000</b>	<b>133,100</b>

**Budget Adjustments**

**Other Expenditure**

Capital Charges	82,500	
Recharges - Registrars (Capital Chge)	1,900	
Council Tax Reduction Subsidy		3,876,000
Contingency Draw - Housing Officer (Cabinet 20/8/15)		18,000
Contingency Draw - Welfare Reform (Cabinet 17/9/15)		312,800
Virement from Corp & Comm - SFIS Resource Recycling		64,500
Capital Charges - Other Housing	23,200	
Resource Adjustment - Fraud Investigation Team to DWP		(64,500)
Discretionary Housing Payment Funding		169,000
Council Tax/Housing Benefit net resource		86,000
<b>Totals</b>	<b>107,600</b>	<b>4,461,800</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 24TH JUNE 2016

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Housing Revenue Account	Employee Costs	3,774,900	0	0	3,774,900	653,500	618,800	34,700	(64,300)
	Property Costs	3,724,000	(2,456,100)	0	1,267,900	166,800	68,100	98,700	51,100
	Transport & Plant Costs	165,900	0	0	165,900	38,300	21,400	16,900	0
	Supplies & Services	2,241,500	0	0	2,241,500	436,400	432,200	4,200	(74,400)
	Third Party Payments	0	0	0	0	0	0	0	0
	Transfer Payments	40,800	0	0	40,800	9,400	10,600	(1,200)	(169,100)
	Support Services	794,100	0	0	794,100	0	0	0	0
	Depreciation & Impairment Losses	4,412,600	0	0	4,412,600	0	0	0	0
	Total Expenditure	15,153,800	(2,456,100)	0	12,697,700	1,304,400	1,151,100	153,300	(256,700)
	Income	15,153,800	(2,456,100)	0	12,697,700	2,828,800	2,660,800	(168,000)	240,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,524,400)</b>	<b>(1,509,700)</b>	<b>(14,700)</b>	<b>(16,700)</b>	