

EAST RENFREWSHIRE COUNCILCABINET7 April 2016Report by Head Of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2015/16**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2015/16. The report provides details of expected year end variances together with summary cost information for each department up to period 11. The projection is based on the financial position as at 29 January 2016.

**RECOMMENDATION**

2. It is recommended that:

- Members note the reported probable out-turn position.

**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 forecast out-turn position as at period 11 against the Council's approved revenue budget for 2015/16, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

5. The revenue budget for 2015/16 approved by the Council has been adjusted for monitoring purposes as follows:-

|   | £000           |
|---|----------------|
| Budgeted net expenditure per 24 March report to Council | 221,092        |
| Additional Resources                                    | 4,512          |
| Total Net Expenditure to be Monitored                   | <u>225,604</u> |

## BUDGET PERFORMANCE

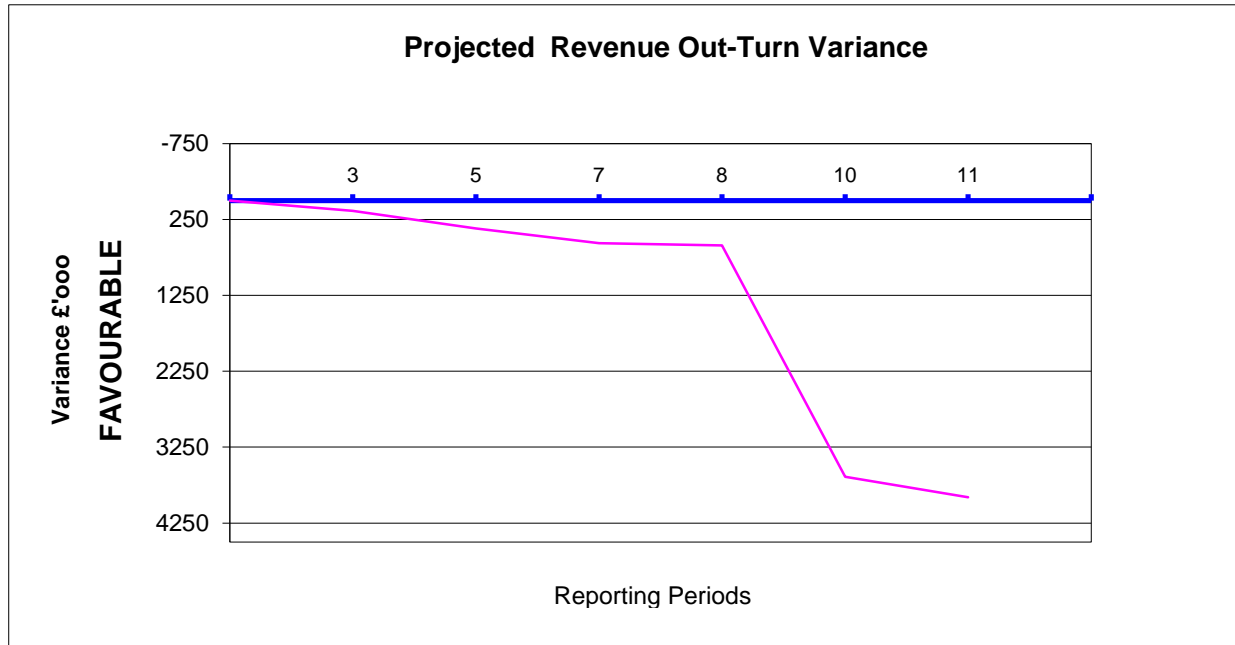
6. As at 29 January the estimated year end position shows a net favourable variance on net expenditure of £3,911,400 based on current information. For General Fund services the projected underspend is £3,938,400. This variance is anticipated in addition to the planned transfer to reserves of £1,010k agreed by Council on 12<sup>th</sup> February 2015.

## VARIANCE ANALYSIS

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

| Department                                | Forecast Outturn<br>£'000 |               |                |                |                |                |
|---|---------------------------|---------------|----------------|----------------|----------------|----------------|
|   | P3                        | P5            | P7             | P8             | P10            | P11            |
| Education                                 | 35                        | 394           | 385            | 353            | 826            | 1,058          |
| HSCP                                      | 23                        | 17            | 89             | 120            | 213            | 117            |
| Environment                               | 5                         | (8)           | (20)           | (21)           | (24)           | 9              |
| Environment – Support                     | (15)                      | 14            | (3)            | (8)            | 1              | 11             |
| Chief Executive's Office                  | 43                        | 35            | 41             | 49             | 57             | 69             |
| Corporate & Community –<br>Comm Resources | 6                         | 24            | 16             | 27             | 17             | 10             |
| Corporate & Community -<br>Support        | 5                         | 60            | 115            | 119            | 140            | 198            |
| Other Expenditure/Housing                 | 44                        | 32            | 37             | 45             | 2,461          | 2,466          |
| Housing Revenue Account                   | (9)                       | (198)         | (97)           | (90)           | (50)           | (27)           |
| <b>Total £ Variance</b>                   | <b>137</b>                | <b>370</b>    | <b>563</b>     | <b>594</b>     | <b>3,641</b>   | <b>3,911</b>   |
| <b>Total Budgeted Expenditure</b>         | <b>39,624</b>             | <b>70,584</b> | <b>100,353</b> | <b>112,124</b> | <b>143,801</b> | <b>161,102</b> |
| <b>% Variance</b>                         | <b>0.3%</b>               | <b>0.5%</b>   | <b>0.6%</b>    | <b>0.5%</b>    | <b>2.5%</b>    | <b>2.4%</b>    |

8. The trend graph below shows the projected revenue out-turn variance as at the current period.



## TRADING OPERATIONS

9. 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

### National Pay Negotiations

10 Pay negotiations for 2015/16 have been concluded and are reflected in the service actual figures as well as the forecasts.

## MEASUREMENT OF OPERATIONAL EFFICIENCIES

11. 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.

12. 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**

13. The Council's projected revenue out-turn position is reported as an operational underspend of £3,911,400. 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.

## **RECOMMENDATION**

14. It is recommended that:

- Members note the reported probable out-turn position.

## **REPORT AUTHOR**

Head of Accountancy                      Margaret McCrossan

Chief Accountant                            Barbara Clark Tel 0141 577 3068  
Email    Barbara.Clark@[eastrenfrewshire.gov.uk](mailto:Barbara.Clark@eastrenfrewshire.gov.uk)

Convener for Corporate Services - Ian McAlpine    Tel. 0141 638 3860 (Home)  
Tel. 07890 592671(Mobile)

Report date    16 March 2016

## **BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements.

## **KEY WORDS**

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

**BUDGET MONITORING REPORTS 2015/16**

**PERIOD 11**

**AS AT 29TH JANUARY 2016**

## CONTENTS

|  | PAGE  |
|--|-------|
| <b>DEPARTMENTAL STATEMENTS</b>                 |       |
| EDUCATION                                      | 1     |
| HEALTH & SOCIAL CARE PARTNERSHIP               | 2     |
| ENVIRONMENT                                    | 3     |
| ENVIRONMENT - SUPPORT                          | 4     |
| CORPORATE & COMMUNITY - COMMUNITY RESOURCES    | 5     |
| CORPORATE & COMMUNITY - SUPPORT                | 6     |
| CHIEF EXECUTIVE'S OFFICE                       | 7     |
| OTHER EXPENDITURE & INCOME                     | 8     |
| OTHER HOUSING                                  | 9     |
| HOUSING REVENUE ACCOUNT                        | 10    |
| <br>   |       |
| <b>DEPARTMENTAL COMPARISON BUDGET V ACTUAL</b> |       |
| SUMMARY  | 11-12 |
| EDUCATION                                      | 13-14 |
| HEALTH & SOCIAL CARE PARTNERSHIP               | 15-16 |
| ENVIRONMENT                                    | 17-18 |
| ENVIRONMENT - SUPPORT                          | 19-20 |
| CORPORATE & COMMUNITY - COMMUNITY RESOURCES    | 21-22 |
| CORPORATE & COMMUNITY - SUPPORT                | 23-24 |
| CHIEF EXECUTIVES OFFICE                        | 25-26 |
| OTHER EXPENDITURE & INCOME & OTHER HOUSING     | 27    |
| HOUSING REVENUE ACCOUNT                        | 28    |

**EDUCATION**  
**REVENUE BUDGET MONITORING AS AT 29TH JANUARY 2016**

| Explanation of Variances (over)/under                     | Forecast<br>Variance<br>£ | Note |
|---|---------------------------|------|
| <b>Employee Costs</b>                                     |                           |      |
| Teaching Costs  | 66,600                    | 1    |
| APT&C Costs   | 108,300                   | 2    |
| Manual / Sessional  | 157,800                   | 3    |
| Other Staff Costs   | (498,600)                 | 4    |
|   | <b>(165,900)</b>          |      |
| <b>Property Costs</b>                                     |                           |      |
| Energy Costs  | 248,700                   | 5    |
| Repairs and Maintenance                                   | (85,700)                  | 6    |
| Various Property Costs                                    | (97,100)                  | 7    |
|   | <b>65,900</b>             |      |
| <b>Transport Costs</b>                                    |                           |      |
| SPT   | 64,800                    | 8    |
| SEN and Other Hires                                       | 19,800                    |      |
| Miscellaneous Transport Costs                             | 14,700                    |      |
|   | <b>99,300</b>             |      |
| <b>Supplies and Services</b>                              |                           |      |
| PFI/PPP Costs   | 155,500                   | 9    |
| Catering Provisions (incl school meals)                   | 67,900                    | 10   |
| Various supplies/ services/ administration costs          | 17,200                    |      |
| Miscellaneous initiatives                                 | (268,400)                 | 11   |
|   | <b>(27,800)</b>           |      |
| <b>Third Party Payments</b>                               |                           |      |
| Payments to Other Agencies                                | 331,700                   | 12   |
| ERCL Service Payment                                      | (94,300)                  | 13   |
|   | <b>237,400</b>            |      |
| <b>Transfer Payments</b>                                  |                           |      |
| EMA Payments  | (508,700)                 | 14   |
|   | <b>(508,700)</b>          |      |
|   |                           |      |
| <b>GROSS EXPENDITURE</b>                                  | <b>(299,800)</b>          |      |
| <b>Income</b>   |                           |      |
| EMA Income  | 508,700                   | 14   |
| Wraparound  | 58,600                    | 15   |
| School Meals Income                                       | 130,500                   | 16   |
| Catering Income   | (52,300)                  | 17   |
| Other Agencies  | 353,900                   | 18   |
| Contribution from Repairs and Renewals/ Other Expenditure | 85,700                    | 6    |
| Miscellaneous Income                                      | 272,600                   | 19   |
|   | <b>1,357,700</b>          |      |
| <b>NET EXPENDITURE</b>                                    | <b>1,057,900</b>          |      |

- Notes:**
- The net underspend in teaching reflects the lack of availability of supply teachers and additional staff turnover savings that have been achieved. This is offset by the cost of covering staff released on secondment who are fully funded by recharge income included within Other Agencies as per note 18.
  - The underspend projected in APT&C relates to additional staff turnover savings achieved in schools, pre-five establishments and centrally.
  - The underspend projected in Manual staffing relates to vacancies and the early realisation of savings within Facilities Management and Modern Apprentices.
  - Overspend relates to the impact of redundancy payments associated with the delivery of approved savings.
  - Underspend projected based on experience to date.
  - Repairs expenditure on various halls/pavilions which will be funded by a contribution from Repairs and Renewals/ Other Expenditure
  - Overspend relates to expenditure on hire of hutments at Williamwood High School car park for temporary accommodation of Cartmill Family Centre offset by other miscellaneous property costs.
  - Underspend projected based on latest information received from Strathclyde Passenger Transport.
  - An underspend is projected in relation to both unitary charge payments and PFI catering subsidy. Unitary charge payments have increased by a lower rate of inflation than that budgeted for.
  - Underspend projected in relation to expenditure on school milk, welfare catering and school meals corresponding with the under-recovery of catering income as per note 17.
  - Overspend relates to unbudgeted school activity expenditure which is covered by additional miscellaneous income as per note 19.
  - Payments to other agencies for pre-five and special 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.
  - Additional service payment made to ERCL to reflect a revision in the allocation of the part year budget available as at 2nd July 2015.
  - Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
  - An over-recovery is projected based upon current experience to date.
  - An over-recovery is projected based upon current experience to date.
  - Under-recovery in respect of catering internal recharge income in relation to welfare and other catering as per note 10.
  - Over-recovery from other agencies in relation to seconded teaching staff and rechargeable Additional Support Needs (ASN) costs.
  - Over-recovery in miscellaneous income in relation to unbudgeted activity income which will be used to fund additional expenditure as per note 11.

**Delivery of Agreed Efficiencies:**

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

**Summary** Period 11 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 £1,057,900 which represents 0.8% of the budget. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported.

**HEALTH AND SOCIAL CARE PARTNERSHIP**  
**REVENUE BUDGET MONITORING AS AT 29 JANUARY 2016**

| Explanation Of Variances - Favourable/(Adverse) | Forecast Variance (£) | Note |
|---|-----------------------|------|
| <b>Employee Costs</b>                           |                       |      |
| Children & Families                             | 291,160               | 1    |
| Older People                                    | 133,140               | 2    |
| Learning Disability                             | (140,800)             | 3    |
| Physical Disability                             | 17,630                | 4    |
| Service Support                                 | (152,560)             | 5    |
| Other   | 20,430                |      |
|   | 169,000               |      |
| <b>Property Costs</b>                           |                       |      |
| Older People                                    | 11,100                | 6    |
| Additions                                       | 11,400                | 6    |
| Service Support                                 | 4,100                 | 6    |
| Other   | 400                   | 6    |
|   | 27,000                |      |
| <b>Transport Costs</b>                          |                       |      |
| Older People                                    | (20,500)              | 7    |
| Learning Disability                             | (49,700)              | 8    |
| Other   | (1,800)               |      |
|   | (72,000)              |      |
| <b>Supplies and Services</b>                    |                       |      |
| Children & Families                             | (35,600)              | 9    |
| Older People                                    | (198,500)             | 10   |
| Service Support                                 | 80,500                | 11   |
| Other   | 9,600                 |      |
|   | (144,000)             |      |
| <b>Third Party Payments</b>                     |                       |      |
| Children & Families                             | 400,800               | 12   |
| Older People                                    | 71,300                | 12   |
| Learning Disability                             | 214,300               | 12   |
| Mental Health                                   | 112,400               | 12   |
| Physical Disability                             | (32,000)              | 12   |
| Service Support                                 | 49,600                | 12   |
| Other   | 14,600                |      |
|   | 831,000               |      |
| <b>Transfer Payments</b>                        |                       |      |
| All   | -                     |      |
| <b>Support Services</b>                         |                       |      |
| All   | 2,000                 |      |
| <b>Contribution to Reserves</b>                 |                       |      |
| Retention by Integrated Joint Board             | (390,000)             | 13   |
|   | (116,000)             | 13   |
|   | (506,000)             |      |
| <b>Total Gross Expenditure</b>                  |                       |      |
|   | 307,000               |      |
| <b>Income</b>                                   |                       |      |
| Older people                                    | 454,500               | 14   |
| Learning Disability                             | (364,300)             | 15   |
| Service Support                                 | (167,200)             | 16   |
| Children & Families                             | (100,900)             | 17   |
| Other   | (12,100)              |      |
|   | (190,000)             |      |
| <b>Total Net Expenditure</b>                    |                       |      |
|   | 117,000               |      |

| Notes   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. This underspend is mainly due to slippage on the hiring of permanent staff within Children &amp; Families due to restructure of the service, and is offset by additional training costs ( see 9 below).</li> <li>2. The projected favourable variance reflects an underspend in staffing within Technology Enabled Care (£216k) and Re ablement ( £201k). This is offset by an overspend within Homecare (£138k) Bonnyton House (154k) in regards the maintenance of statutory staffing levels.</li> <li>3. The projected overspend principally relates to unachieved staff turnover savings (£95k) and redeployment costs from Atholl House (£41k).</li> <li>4. The projected underspend principally relates to staffing vacancies within Physical Disability (£18k).</li> <li>5. The projected overspend principally relates to higher staffing expenditure within Service Support (£153k) being partially offset by additional income (see note 16)</li> <li>6. The projected underspends reflect lower property costs in respect of cleaning, security, electricity etc across a number of premises.</li> <li>7. The projected overspend identified largely relates to transport costs within the Reablement (£55k), being offset by reduced expenditure within older people (£34k).</li> <li>8. The 2014/15 budget included an efficiency of £50k in transport. This was not achieved and transport at the day centres is expected to be overspent. Alternate savings will require to be identified in order to fund this gap on a recurring basis in 2016/17.</li> <li>9. The projected variance is largely due to higher training costs (£40k) within Children &amp; Families, offset by projected lower staff costs ( see 1 above).</li> <li>10. The projected overspend largely reflects an overspend in Technology Enabled Care (£231k) being offset by a saving in Homecare (£23k). The overspend in Technology Enabled Care is largely offset by lower than anticipated staffing costs ( see 2 above).</li> <li>11. The projected underspend reflects a lower than anticipated spend in respect of Agile Working (£73k) being offset by a reduction in projected income (see 16 below).</li> <li>12. These variances reflect the current committed cost of care packages in 2015/16. The favourable variance for Children and Families (£401k) reflects the reduction in the projected volume and cost of care packages being offset by the cost of the implementation of Kinship Care Allowances from 1 October 2015. The projection also reflects a change in the treatment of the cost of the Foster Carer's Recruitment Campaign (£150k) , with this now being accounted for as a reserve carry forward to 2016/17 as compared to the expenditure being accrued in 2015/16. The projected outturn for Older People (£71k) Learning Disability (£214k), Physical Disability (£32k) and Mental Health (£112k) reflect the estimated cost of care package commitments to 31 March 2016 including a reduction in homecare packages.</li> <li>13. The contribution to reserves relates to a number of existing projects and initiatives where funding will be transferred to the HSCP for 2016/17. The final reserves contribution will be confirmed as part of the year end closure process for 2016/17. It is assumed that the Integrated Joint Board will retain £116k subject to confirmation as part of the year end closure process.</li> <li>14. This projected variance is due to new Scottish Government funding for tackling low pay in care homes (£161k) and Delayed Discharge (£527k) being offset by a reduction in Housing Support (£226k).</li> <li>15. This variance reflects the projected under recovery of income from Atholl (£342k) in addition to lower third party payments ( See 12 above), in addition to a reduction in client income at the Barhead and Thomliebank Resource Centres (£23k).</li> <li>16. The projected variance largely reflects the a reduction in projected income in regards Agile Working (£120k) ( see 11 above) ,Social Care Bill (£122k) and being offset by additional funding in regards Learning Disability (£61k) and NHS Charges (40k).</li> <li>17. The projected variance reflects a reduction in the recovery of costs in regards Sure Start and Schools outreach, being offset by lower payroll costs.</li> </ol> | <p>Agreed efficiencies are currently being progressed and will continue to be monitored. Where there are any variances identified alternative savings will be identified.</p> |
| <b>Delivery of Agreed Efficiencies</b>  |   |
| <p><b>Summary</b> Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The outturn projection shows a favourable variance of £117,000. The projected outturn includes anticipated future commitments to 31 March 2016 and will be reviewed on a prudent basis for the last two months of the financial year.</p>   |   |



**ENVIRONMENT NON SUPPORT  
REVENUE BUDGET MONITORING AS AT 29th JANUARY 2016**

| Explanation of Variances - (Over) / Under   | Total<br>Variance<br>£ | NOTE |
|---|------------------------|------|
| <b>Staff Costs</b>  |                        |      |
| Aptc Pay  | (233,000)              | 1.   |
| Manual Pay  | 19,000                 |      |
| Manual & Aptc Travel & Subsist/Redundancy Costs   | (78,500)               | 2.   |
|   | <b>(292,500)</b>       |      |
| <b>Property Costs</b>   |                        |      |
| Rents   | (68,500)               | 3.   |
| Other Property Costs  | 85,100                 | 4.   |
|   | <b>16,600</b>          |      |
| <b>Transport Costs</b>  |                        |      |
| Transport Costs   | 119,800                | 5.   |
|   | <b>119,800</b>         |      |
| <b>Supplies &amp; Services</b>  |                        |      |
| General Contractors - Rechargeable Parks work   | (157,500)              | 6.   |
| Waste Disposal/Landfill Tax   | (196,700)              | 7.   |
| Ext Cont Consultants - Roads  | (129,200)              | 8.   |
| Training  | (76,200)               | 9.   |
| Woodlands Management/Treeworks  | (201,500)              | 10.  |
| Roads Contracting Unit - Materials  | (227,500)              | 20.  |
| Miscellaneous   | (213,400)              | 23.  |
| Pedestrian & Cycle Improvement  | (635,000)              | 11.  |
|   | <b>(1,837,000)</b>     |      |
| <b>Third Party Payments</b>   |                        |      |
| Other Third Party Payments incl. Clyde Valley Shared Waste project- Project Management Contribution | (47,400)               | 12.  |
| Scientific Services Costs   | 49,600                 | 13.  |
|   | <b>2,200</b>           |      |
| <b>Transfer Payments</b>  |                        |      |
| Superann Additional Allowance   | (2,500)                |      |
| Other Transfer Payments   | 54,600                 | 14.  |
|   | <b>52,100</b>          |      |
| <b>GROSS EXPENDITURE</b>  | <b>(1,938,800)</b>     |      |
| <b>Income</b>   |                        |      |
| Safety Camera National Project  | 5,000                  |      |
| Heritage Lottery Fund Income  | 10,100                 |      |
| Spt Grant Income  | 635,000                | 15.  |
| European Social Fund/Roads Grant work   | 319,300                | 16.  |
| Grants Received   | 969,400                |      |
| General Sales Fees Etc  | 212,500                | 17.  |
| Income - Bus Shelter Advertising  | 34,500                 | 18.  |
| Sale Of Recyclables   | (107,500)              | 19.  |
| Sales, Fees and Charges   | 139,500                |      |
| RCU/Vehicles Income   | 169,600                | 20.  |
| Contract Income   | 169,600                |      |
| Other Agencies General  | 161,000                | 21.  |
| Other Acct Of Auth - General  | 107,700                | 22.  |
| Contribution From Reserves  | 204,900                | 23.  |
| Property Rentals  | 187,400                | 24.  |
| Miscellaneous Income  | 8,400                  |      |
| Other Income  | 669,400                |      |
|   | <b>1,947,900</b>       |      |
| <b>Total Income</b>   | <b>1,947,900</b>       |      |
| <b>NET EXPENDITURE</b>  | <b>9,100</b>           |      |

**Notes:**

1. Overspends in payroll within Roads and Building Control offset by additional planning income(see note 17), Other overspends including City Deal offset by underspends/over-recoveries elsewhere.
2. Redundancy costs within the Roads service offset by projected underspends in travel costs and income from central resources (see note 23)
3. Rental costs incurred on behalf of Trading Standards Scotland causing an overspend- reimbursed (see note 24)
4. Various property costs underspends including projected utility costs.
5. Average fuel cost comparison between 2014/15 and 2015/16 would indicate costs being lower than 2014/15 levels, also reduced vehicle hire charges within Vehicle services. Reduced charges to departments should follow,(see note 20)
6. Parks rechargeable works, and enforced repairs - offset by additional income (see note 22)
7. Tonnage levels are projected to exceed budgeted levels due to increase in waste arisings. Also civic amenity site waste increase.
8. Roads consultancy costs offset by related grant income.(see notes 16)
9. Overspend in training costs projected within Economic development due to commencement of European funded employability project, offset by income (see note16 ).
10. Emergency Treeworks due to weather related issues and diseased trees in Rouken Glen Park.
11. SPT grant funded work - will be offset by grant income.(see note 15)
12. Other Third party payment costs, including contribution to Clyde Valley Shared Waste project management offset by contribution from Spend to Save (see note 23)
13. Underspend in Scientific Services costs in Environmental Health.
14. Grant related payments to external bodies in Economic Development less than anticipated.
15. SPT grant income to offset projected spend (see note 11)
16. Projected European funding to offset projected spend in new European employability project (see note 9) Also additional Roads Grant income (see note 8)
17. Projected over recoveries in Planning and Building Control income due to number of large application fees to be received. Also includes over recovery of income from Cemeteries.
18. Expected income from previous contract, based on legal position adopted by ERC.
19. Current market prices for sales of recyclables are lower than budgeted levels.
20. Over recovery of income in the Roads Contracting Unit now projected, based on works orders raised and grant funded work, corresponding overspend projected in material costs. Reduced income levels in vehicles based on reduced charges in relation to projected fuel costs and hire costs offset this.(see note 5)
21. Includes Skills Development Scotland Income and City Deal funding (see note 1).
22. Over recovery of income reflects parks rechargeable works and enforced repairs ( see note 6)
23. Contribution from Central funds to offset redundancy costs (see note 2)Contribution from Spend to Save to offset the Clyde Valley Shared waste project costs. Also income from Whitelee Windfarm trust offsetting overspends.
24. Projected over recovery of Rental income in Parks/Economic Development due to near full occupancy of properties. Also rental income from Trading Standards Scotland

**Delivery of Agreed Efficiencies**

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

**Summary**

Period 11 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 projected waste tonnages and projected income from the sales of recyclables as well as emergency treeworks. Since period 10, grant income to be received in Economic Development has exceeded previously prudent estimates and improved the position here. Alongside continuing management action, this has allowed an underspend position to be shown at period 11 of £9,100 with all other overspends being planned and offset by a corresponding underspends or a projected over-recovery of income.

**ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES**  
**REVENUE BUDGET MONITORING AS AT 29th JANUARY 2016**

| Explanation Of Variances - (over) / under                                 | Total<br>Variance<br>(£) | Note |
|---|--------------------------|------|
| <b>Employee Costs</b>   |                          |      |
| APT&C Staff Costs   | 27,200                   | 1.   |
| APTC O/Time   | 9,600                    |      |
| Travel & Misc costs   | 28,300                   | 1.   |
|   | <b>65,100</b>            |      |
| <b>Property Costs</b>   |                          |      |
| Rates/Water Rates/Rents   | (3,200)                  | 2.   |
| Gas/Electricity   | 12,200                   | 3.   |
| Repairs/Minor Adaptations   | (36,100)                 | 4.   |
| Property Repairs funded from Repairs and Renewals                         | (17,000)                 | 5.   |
| Other Property Costs  | 11,500                   |      |
|   | <b>(32,600)</b>          |      |
| <b>Supplies and Services</b>  |                          |      |
| Agency Labour/Interns   | (78,600)                 | 6.   |
| Legal Fees  | (3,000)                  | 7.   |
| Projected Winter Maintenance  | (35,000)                 | 8.   |
| Other   | (29,100)                 |      |
|   | <b>(145,700)</b>         |      |
| <b>GROSS EXPENDITURE</b>  |                          |      |
|   | <b>(113,200)</b>         |      |
| <b>Income</b>   |                          |      |
| Other A/cs of the Authority - recovery of Non-Operational Buildings Costs | 47,200                   | 9.   |
| Costs Recovered from Capital  | 61,000                   | 10.  |
| Costs Recovered from Repairs and Renewals                                 | 17,000                   | 5.   |
| Misc Income   | (600)                    |      |
| <b>Total Income</b>   | <b>124,600</b>           |      |
| <b>NET EXPENDITURE</b>  |                          |      |
|   | <b>11,400</b>            |      |

**Notes**

1. Underspend in payroll predicted due to vacancies and turnover savings, together with miscellaneous staff costs underspend helping fund agency staff/Intern costs.(see note 6)
2. Property costs incurred for Non-Operational properties - partially offset by slight underspends in central properties and income from central resources (see note 9)
3. Guidance from procurement Scotland indicates a slight underspend is to be expected.
4. Minor adaptations costs incurred at Eastwood Park Offices are causing pressure in repairs budgets.
5. Property repairs funded by repairs and renewals.
6. Agency costs being incurred - offset by projected over-recovery in income and underspend in payroll. (see note 1 and note 10)
7. Legal Fees regarding Isobel Mair dispute, previously projected at £20k, now lower due to improved dialogue and resolution.
8. Projected Winter Maintenance Costs - Council Buildings
9. Recovery of costs for Non - Operational properties from Central resources.(see note 2)
10. Over-recovery of Fee income due to volume and nature of work.

**Delivery of Agreed Efficiencies**

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

**Summary**

Period 11 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 legal fees, being offset by an underspend in payroll and projected over-recovery of fees. Since period 10, legal fee projections have reduced due to improved dialogue and fee income has increased slightly due to actual income being known and processed. An improved underspend of £11,400 is projected at the present time.

**CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES**  
**REVENUE BUDGET MONITORING AS AT 29th JANUARY 2016**

| Explanation Of Variances (Over)/Under                            | Forecast<br>Variance<br>(£) | Note |
|--|-----------------------------|------|
| <b>Employee Costs</b>  |                             |      |
| Basic Pay plus On Costs  | 28,100                      | 1    |
| Essential Car Users Buyout                                       | (3,600)                     |      |
| Overtime   | 4,100                       | 2    |
| Travel Costs   | 7,100                       | 3    |
| Misc   | 4,700                       | 3    |
|  | <u>40,400</u>               |      |
| <b>Property Costs</b>  |                             |      |
| Community Safety - depot improvements                            | (19,600)                    | 4    |
| Community Safety - property repairs                              | (10,000)                    | 5    |
| Community Safety - Community Alarms                              | 8,200                       | 6    |
| Community Facilities - Rhuallan House & Auchenback Hall          | (13,000)                    | 7    |
| Community Learning & Development - Utilities                     | 4,300                       | 8    |
| Misc Property Variances  | (1,400)                     |      |
|  | <u>(31,500)</u>             |      |
| <b>Transport Costs</b>   | 7,900                       | 9    |
| <b>Supplies and Services</b>                                     |                             |      |
| Community Safety - CCTV Maintenance                              | (24,000)                    | 10   |
| Stationery, Printing & Telephones                                | 7,700                       |      |
| Community Planning project work                                  | (70,800)                    | 11   |
| Community Learning - equipment purchases & youth centre supplies | (21,900)                    | 12   |
| Misc Supplies  | 2,600                       |      |
|  | <u>(106,400)</u>            |      |
| <b>Third Party Payments</b>                                      | 3,400                       |      |
|  | <u>3,400</u>                |      |
| <b>Transfer Payments</b>   |                             |      |
| Firereach  | 4,000                       |      |
| Grants & Area Forums   | 7,100                       | 13   |
|  | <u>11,100</u>               |      |
| <b>GROSS EXPENDITURE TOTAL</b>                                   | <u>(75,100)</u>             |      |
| <b>Income</b>  |                             |      |
| Community Safety Income  | 63,700                      | 14   |
| Community Learning Income  | 10,300                      | 15   |
| Secondment Recharges - Community Planning                        | 7,400                       | 16   |
| Misc Income  | 3,700                       |      |
|  | <u>85,100</u>               |      |
| <b>NET EXPENDITURE TOTAL</b>                                     | <u>10,000</u>               |      |

**Notes:**

- 1 Underspends in basic pay plus on costs due to turnover and part year vacancies, mainly in Community Planning and Community Learning & Development. These underspends will be offset by spends on project work (see note 11) and supplies (see note 12).
- 2 Careful management of staffing resources has resulted in an underspend in overtime in Council Officers and Community Safety.
- 3 Underspends on travel and miscellaneous staff, mainly in Community Safety.
- 4 Improvements at the Community Safety depot. These costs will be offset by CCTV refresh monies (see note 14).
- 5 Community Safety are incurring costs to repair property damage due to flooding at the CCTV depot.
- 6 It is anticipated that Community Alarms costs will be underspent in 15/16 due to postponement of a software upgrade.
- 7 Overspend on property costs for properties that have not transferred to the Culture & Leisure Trust. Rhuallan House is in the process of being sold and Auchenback Hall is scheduled for demolition in due course. These costs are being absorbed by underspends in Council Officers.
- 8 Underspends are anticipated in Community Learning & Development for utilities.
- 9 Underspends on transport costs, mainly due to vehicle hires, within the Service.
- 10 Additional CCTV maintenance and equipment costs will be incurred in 15/16, which are partly offset by the reduced costs of Community Alarms (see note 6).
- 11 Community Planning are undertaking some one-off project work funded by an underspend on staffing.
- 12 The Community Learning & Development Team are utilising savings on sessional work together with income (see note 15) to fund purchases of supplies and equipment for youth centres.
- 13 Year to date spends suggest that an underspend on area forums and community grants is likely.
- 14 CCTV refresh monies together with income from parking. Offsets the costs of the control room extension (See note 4).
- 15 One-off income from the Scottish Youth Parliament and Eaglesham Youth Club. This income will help offset the purchase of equipment and supplies (see note 12).
- 16 Recharge income from Improvement Service (IS) to Community Planning for a member of staff who is on secondment at IS.

**Delivery of Agreed Efficiencies**

All efficiencies continue to be monitored and where any Efficiencies appear to be under pressure, alternatives are identified as required.

**Summary** Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of 10,000. 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.

**CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES**  
**REVENUE BUDGET MONITORING AS AT 29th JANUARY 2016**

| Explanation Of Variances (Over)/Under                 | Forecast<br>Variance<br>(£) | Note      |
|---|-----------------------------|-----------|
| <b>Employee Costs</b>                                 |                             |           |
| Basic Pay plus On Costs                               | 178,200                     | 1         |
| Essential Car Users                                   | (11,200)                    | 2         |
| Other Staff Costs & travel                            | 6,500                       |           |
|   | <u>173,500</u>              |           |
| <b>Property Costs</b>                                 |                             |           |
| Office furniture & minor adapts                       | (48,500)                    | 3         |
| Misc Property Costs                                   | 1,700                       |           |
|   | <u>(46,800)</u>             |           |
| <b>Transport Costs</b>                                | <b>11,000</b>               | <b>4</b>  |
| <b>Supplies and Services</b>                          |                             |           |
| Managed Print Services                                | 24,900                      | 5         |
| Interns   | (12,500)                    | 6         |
| Occupational Health                                   | (7,500)                     | 7         |
| Employee Counselling                                  | (6,300)                     | 8         |
| Print Room - Printer Hire & Copy Charges              | 55,900                      | 9         |
| Customer First - System Upgrades & Computer Equipment | (50,000)                    | 10        |
| Recruitment Costs                                     | (9,500)                     | 11        |
| Telephones  | 8,900                       | 12        |
| Childrens Panel Expenses                              | 6,300                       |           |
| Misc Supplies   | (1,200)                     |           |
|   | <u>9,000</u>                |           |
| <b>Third Party Payments</b>                           | <b>5,700</b>                | <b>13</b> |
| <b>GROSS EXPENDITURE TOTAL</b>                        | <u><b>152,400</b></u>       |           |
| <b>Income</b>   |                             |           |
| Contribution from Repairs & Renewals - Customer First | 20,000                      | 14        |
| Other Local Authority Income - Public Relations       | 15,600                      | 15        |
| DWP Grants  | 12,300                      | 16        |
| Misc Income   | (1,900)                     |           |
|   | <u>46,000</u>               |           |
| <b>NET EXPENDITURE TOTAL</b>                          | <u><b>198,400</b></u>       |           |

- Notes:**
- Underspend in basic pay plus on costs, mainly due to part year vacancies in ICT, Business Support, Council Tax, Customer First and Corporate Communications.
  - This is the one-off lump sum costs of buying out the staff car allowances.
  - Spend on minor adaptations and replacement office furniture within the Revenues, Council Tax, Corporate Communications and Customer First Sections. These spends will be offset by underspend in staff costs and supplies & services within these Sections.
  - Underspend on transport costs, mainly within the Business Support Team & Print Room in relation to mail runs and print deliveries.
  - An underspend on Managed Print Costs is expected this year across the Service due to reduced contract prices.
  - An overspend on interns in Corporate Communications and the Policy & Improvement Team. These costs are being offset by underspend within the Department.
  - Occupational Health costs are expected to be overspent due to the high volume of referrals in the first half of the financial year. This cost is being absorbed within the HR budget for this financial year.
  - The cost of the Employee Counselling Service will be higher than usual in 15/16 due to a change in provider after the contracted provider went into administration. These costs are being absorbed within the HR budget in this financial year.
  - An underspend on printer hire and copy costs in the Print Room is expected due to reduced contract prices.
  - One-off costs of upgrading the Lagan system in Customer First, installing Public Access area at Barrhead HQ and setting up the Money Advice & Rights Team for agile working. These costs will be offset by underspend in employee costs in Customer First (see note 1) together with income carried forward from 14/15 (see note 14).
  - One-off costs of recruitment for the Head of ICT & Digital Enablement post.
  - Underspend on telephone costs are expected across the Service.
  - Projected underspend in respect of the costs of Non-Domestic Rates collection (£5.2k) and misc Third Party Payments (£0.5k)
  - Repairs & Renewals income brought forward from 14/15 to fund installation of Public Access area at Barrhead HQ (see note 10). Only part of this work will be able to be carried out in this financial year.
  - Recharge income from North Lanarkshire Council (NLC) to Corporate Communications for a member of staff who is on secondment at NLC.
  - One-off income from DWP to the Benefits Section to deal with additional burdens on the Service during 15/16.

**Delivery of Agreed Efficiencies**

All efficiencies continue to be monitored and where any Efficiencies appear to be under pressure, alternatives are identified as required.

**Summary** Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £198,400. Where overspend or spending pressures have been identified, these will be offset by additional income or underspend to bring the position back to a balanced budget.

**CHIEF EXECUTIVES OFFICE  
REVENUE BUDGET MONITORING - AS AT 29 JANUARY 2016**

| Explanation Of Variances (Over)/Under    | Forecast<br>Variance<br>(£) | Note |
|--|-----------------------------|------|
| <b>Employee Costs</b>                    |                             |      |
| APT&C Costs plus on costs                | 30,500                      | 1    |
| Overtime                                 | (10,800)                    | 2    |
| Travel & Subsistence                     | 7,000                       | 3    |
| Redundancy & Severance Pay               | (22,700)                    | 4    |
| Agency Labour                            | (40,500)                    | 5    |
| Other Miscellaneous Staff Costs          | 8,700                       | 6    |
|  | <b>(27,800)</b>             |      |
| <b>Property Costs</b>                    |                             |      |
| Health & Safety General                  | (100)                       |      |
|  | <b>(100)</b>                |      |
| <b>Supplies and Services</b>             |                             |      |
| Miscellaneous Supplies and Services      | 28,300                      | 7    |
| Purchase of Hardware and Software        | 10,100                      | 8    |
| Legal Expenses                           | 7,100                       | 9    |
| Contribution to Future Years             | (11,800)                    | 10   |
| Other Operating Costs                    | (4,200)                     |      |
|  | <b>29,500</b>               |      |
| <b>Third Party Payments</b>              |                             |      |
| Purchasing Consortium                    | 1,300                       | 11   |
|  | <b>1,300</b>                |      |
|  |                             |      |
| <b>Gross Expenditure</b>                 | <b>2,900</b>                |      |
| <b>Income</b>                            |                             |      |
| <b>Sales, Fees and Charges</b>           |                             |      |
| General Sales Fees and Charges           | 2,200                       | 12   |
| Civic Licensing Income                   | 24,900                      | 13   |
| Licensing Board Income                   | 23,000                      | 14   |
| Registration Fees                        | (3,700)                     | 15   |
| <b>Other Accounts of the Authority</b>   |                             |      |
| Other Accounts of the Authority -General | 13,900                      | 16   |
| Recovery from Other Expenditure          | (44,700)                    | 17   |
| Contribution from Previous Years         | 52,300                      | 18   |
| Contribution from Reserves               | (10,100)                    | 19   |
| Legal Fees/Court Dues Recharged          | (5,000)                     | 20   |
| Miscellaneous income                     | 12,900                      | 21   |
|  | <b>65,700</b>               |      |
|  |                             |      |
| <b>Net Expenditure</b>                   | <b>68,600</b>               |      |

- Notes:**
- 1 Projected underspend due mainly to a vacancy in Legal Services. This is partly offset by the turnover reduction of 2.5% that is not expected to be realised and temporary staff in the Creditors section. Expenditure also includes the additional cost of temporary staff recharged to CHCP ( see note 16).
  - 2 Overtime is being incurred in the Creditors and Accountancy sections to help address the current workload position (see note 16).
  - 3 Projected savings over the course of the year due to the cessation of the staff car allowances scheme.
  - 4 Payment in Lieu of Notice cost in Accounting & Budgeting. The expenditure also includes the one-off lump sum costs of buying out the staff car allowances.
  - 5 Agency costs incurred in Accounting & Budgeting and Creditors covering long term sickness absence and additional project work which will be met by a contribution carried forward from previous years (see note 18).
  - 6 Expected underspend within Other Miscellaneous Staff Costs.
  - 7 Projected underspend in Miscellaneous Supplies & Services in Procurement and Accounting & Budgeting.
  - 8 Projected underspend in Purchase of Computer Hardware and Software in Creditors which is reflected in a reduced drawdown from the Modernisation Fund ( see notes 19).
  - 9 Expenditure on Legal Expenses is demand led and this year is anticipated to outturn under budget.
  - 10 Contribution to Future Years Expenditure funded by income from the Scottish Funding Council (see note 21).
  - 11 The subscription to Scotland Excel for 2015/16 is less than what was provided in the budget.
  - 12 Additional fee income projected to be earned by Legal Services.
  - 13 Taxi Licence income in Civic Licensing higher than budgeted.
  - 14 Licencing Board income is higher than budgeted.
  - 15 External Registration Fees in Legal Services are projected to outturn less than allowed for in the budget (see note 9).
  - 16 Recovery of temporary staff costs and overtime in Accounting & Budgeting from CHCP (see notes 1 and 2).
  - 17 Higher income in Civic Licensing and the Licensing Board ( see notes 13 and 14) resulting in lower net costs and therefore a lower recharge to Miscellaneous Expenditure.
  - 18 Most of the contribution from previous years relates to Accounting & Budgeting and funds agency labour (see note 5).
  - 19 Lower projected contribution from the Modernisation Fund due to lower projected expenditure on Computer Hardware and Software in Creditors (see note 8).
  - 20 As Legal Expenses have decreased (see note 9) cost recharges to other departments are projected to decrease also.
  - 21 Most of the over-recovery on Miscellaneous Income is due to income from the Scottish Funding Council (see note 10).

**Delivery of Agreed Efficiencies**

All target efficiencies continue to be monitored.

**Summary** Period 11 figures have been prepared on a probable outturn basis and therefore reflect the projected full year costs which currently reflects an overall underspend of £68,600. All variances will continue to be monitored to ensure their status is consistent with that reported.

**MISCELLANEOUS EXPENDITURE & INCOME**  
**REVENUE BUDGET MONITORING - AS AT 29 January 2016**

| Explanation Of Variances (Over)/Under   | Forecast<br>Variance<br>(£) | Note |
|---|-----------------------------|------|
| <b>Employee Costs</b>                   |                             |      |
| APT&C Costs plus on costs               | (3,300)                     |      |
| Overtime                                | 0                           |      |
| Travel & Subsistence                    | (1,200)                     |      |
| Redundancy & Severance Pay              | 0                           |      |
| Agency Labour                           | 0                           |      |
| Other Miscellaneous Staff Costs         | 1,200                       |      |
|   | <b>(3,300)</b>              |      |
| <b>Property Costs</b>                   |                             |      |
| Non Domestic Rates                      | (300)                       |      |
|   | <b>(300)</b>                |      |
| <b>Supplies and Services</b>            |                             |      |
| Legal Fees                              | (10,000)                    | 1    |
| Professional Fees                       | (5,000)                     | 2    |
| Insurance                               | (2,800)                     |      |
| Audit Fee                               | 9,900                       | 3    |
| COSLA                                   | (200)                       |      |
| Street Nameplates                       | 2,000                       |      |
| Restructuring Costs, etc.               | 500,000                     | 4    |
| ICT Shared Service Development          | (8,600)                     | 5    |
| Equal Pay Payments                      | (403,200)                   | 6    |
|   | <b>82,100</b>               |      |
| <b>Third Party Payments</b>             |                             |      |
| Civic Licensing Recharge                | 22,400                      | 7    |
| Admin Recharge                          | 8,300                       | 7    |
| Civil Defence                           | 1,400                       | 7    |
| Licensing Board Recharge                | 22,300                      | 7    |
| Registrars Recharge                     | 16,400                      | 7    |
|   | <b>70,800</b>               |      |
| <b>Transfer Payments</b>                |                             |      |
| Superannuation Additional Allowances    | (100,000)                   | 8    |
| NDR Discretionary Relief                | (43,800)                    | 9    |
|   | <b>(143,800)</b>            |      |
| <b>Financing Costs</b>                  |                             |      |
| Reduction in Financing Costs            | 2,000,000                   | 10   |
|   | <b>2,000,000</b>            |      |
|   |                             |      |
| <b>Gross Expenditure</b>                | <b>2,005,500</b>            |      |
| <b>Income</b>                           |                             |      |
| Property Rentals                        | 1,500                       |      |
| Provision Release - Equal Pay Provision | 408,200                     | 11   |
| Provision Release - Modernisation Fund  | 8,600                       | 12   |
|   | <b>418,300</b>              |      |
|   |                             |      |
| <b>Net Expenditure</b>                  | <b>2,423,800</b>            |      |

**Notes:**

- 1 Legal Fees in relation to Boundary Commission Work.
- 2 Equal Pay Tribunal Advice to be covered by income from Equal Pay Provision (See Note 11).
- 3 Underspend due to a reduction in External Audit Fee.
- 4 Lower than anticipated call on Corporate resource.
- 5 Consultants Fees for ICT Shared Service Development covered by income from the Modernisation Fund (see note 12).
- 6 Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 11).
- 7 Reduction in recharge from Service Departments due to lower net costs for Civic Licensing, Civil Defence, Members Expenses, Licensing Board and Registrars.
- 8 Higher than anticipated expenditure within Superannuation Additional allowances.
- 9 Non Reclaimable NDR for charities
- 10 Review of forecast of capital financing requirement in light of current progress with capital projects and active management of treasury activities.
- 11 Matched Provision Release to cover Equal Pay Payments (see notes 2 & 6).
- 12 Matched Provision from Modernisation Fund for Shared Service ICT (see note 5).

**Delivery of Agreed Efficiencies**

All target efficiencies continue to be monitored.

|                |   |
|----------------|---|
| <b>Summary</b> | Taking into account the latest information at Period 11, the forecast variance is an underspend of £2,423,800. All variances will continue to be monitored to ensure their status is consistent with that reported. |
|----------------|---|

**OTHER HOUSING**  
**PROBABLE OUTTURN VARIANCES - as at 29th January 2016**

| Explanation of Variances (over)/under                        | Total<br>Variance<br>£ | Note |
|--|------------------------|------|
| <b>Employee Costs</b>  |                        |      |
| Grant Funded post  | (35,800)               | 1    |
| Various other payroll costs                                  | 7,600                  |      |
|  | <b>(28,200)</b>        |      |
| <b>Property Costs</b>  |                        |      |
| Lease payments for Private Sector Leasing (PSL's) properties | 39,600                 | 2    |
| Various other property costs                                 | (24,800)               | 3    |
|  | <b>14,800</b>          |      |
| <b>Supplies and Services</b>                                 |                        |      |
| Cost of renovating, furniture etc. in Homeless properties    | (13,000)               | 3    |
| Various other Supplies & Services                            | 10,200                 | 4    |
|  | <b>(2,800)</b>         |      |
| <b>Third Party Payments</b>                                  |                        |      |
| Owner Occupier Receipts                                      | 205,000                | 5    |
| Other Payments To Other Bodies                               | 16,900                 | 6    |
|  | <b>221,900</b>         |      |
| <b>Transfer Payments</b>                                     |                        |      |
| HB's - Rent Rebates and Allowances                           | (94,000)               | 7    |
| PSHG works   | (62,000)               | 8    |
| Bed & Breakfast Accommodation & Other Transfer Payments      | 35,200                 | 9    |
| Specific Debt Written Off                                    | (104,800)              | 11   |
| Various Other Transfer Payments                              | (5,400)                |      |
|  | <b>(231,000)</b>       |      |
| <b>Gross Expenditure</b>                                     |                        |      |
|  | <b>(25,300)</b>        |      |
| <b>Income</b>  |                        |      |
| HB's - Rent Rebate and Allowance Subsidies                   | 73,700                 | 7    |
| Welfare Reform Income  | 35,800                 | 1    |
| PSHG - Capital Grant Income                                  | 62,000                 | 8    |
| PSL Rental Income  | (64,500)               | 2    |
| HPU Rental Income  | 95,000                 | 10   |
| Owner Occupier Receipts                                      | (205,000)              | 5    |
| Refugee Grant Income and various other income                | 58,300                 | 12   |
| Total Income   | <b>55,300</b>          |      |
| <b>NET EXPENDITURE</b>                                       | <b>Totals 30,000</b>   |      |

**Notes:**

1. Welfare Reform Housing Officer funded from Welfare Reform Fund.
2. Number of Private sector leased properties lower than budgeted levels. Therefore rental income and associated leasing charges are at lower levels than budgeted.
3. Increase in works required for Homeless Person's Units (HPUs) and PSLs funded from increased rental income and other savings within Other Housing.(see note 10)
4. Saving in budgeted I.T. costs for introduction of Factoring Services.
5. Decrease in Owner Occupier works and receipts due to slippage in HRA Capital Roofing Programme.
6. Planned saving in payments to external bodies, including payments to Citizen's Advice Bodies being less than anticipated.
7. Net increase in Housing Benefits as per mid year estimate to Department of Work and Pensions
8. Increased Private Sector Housing Grant expenditure funded from underspend carried forward from 2014/15.
9. Planned saving in Bed & Breakfast Accommodation in line with Housing Strategy.
10. Increase in number of Homeless Persons Units required to meet statutory obligations resulting in higher rental income.(see note 3)
11. Bad Debt Write-Off - Capital.
12. Government grant income relating to allowable expenditure for Syrian refugee resettlement.

**Delivery of Agreed Efficiencies:**

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

**Summary**

Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Since period 8, bad debt regarding in the main private sector property repairs is planned to be written off, however corresponding underspends have been identified to offset this additional burden. Other underspends have been identified since period 10 and at present an underspend of £30,000 is projected at period 11.



**COMBINED HOUSING REVENUE ACCOUNT (HRA)  
REVENUE BUDGET MONITORING AS AT 29th JANUARY 2016**

| Explanation of Variances (over)/under                   | Total<br>Variance<br>£ | Note |
|---|------------------------|------|
| <b>Employee Costs</b>                                   |                        |      |
| New Posts   | (25,700)               | 1    |
| Transfer of Rent Team to HRA                            | 80,000                 | 2    |
| Other Payroll   | (9,300)                |      |
|   | <b>45,000</b>          |      |
| <b>Property Costs</b>                                   |                        |      |
| Voids and Other Property Costs                          | (20,500)               | 3    |
| Hourly Rate Adjustment                                  | (130,000)              | 4    |
|   | <b>(150,500)</b>       |      |
| <b>Transport Costs</b>                                  |                        |      |
| All Transport costs                                     | 17,300                 | 5    |
|   | <b>17,300</b>          |      |
| <b>Supplies and Services</b>                            |                        |      |
| HMT Materials, Sub Contractors and Agency Labour        | (394,600)              | 6    |
| Voids Rent Loss   | 30,100                 | 7    |
| Recharge from Finance - Rent Collection                 | (52,000)               | 2    |
| Contribution to HRA Reserves                            | 87,100                 | 8    |
| I.T. and other Supplies & Services                      | 16,200                 | 9    |
|   | <b>(313,200)</b>       |      |
| <b>Transfer Payments</b>                                |                        |      |
| Superannuation Additional Allowances                    | (28,900)               | 2    |
| Bad Debt Provision                                      | (226,300)              | 10   |
| Assistance to Tenants Associations/Pre-disposal Charges | (26,200)               | 11   |
|   | <b>(281,400)</b>       |      |
| <b>Depreciation &amp; Impairment Losses</b>             |                        |      |
| Loan Charges  | 251,600                | 12   |
|   | <b>251,600</b>         |      |
|   |                        |      |
|   | <b>(431,200)</b>       |      |
| <b>Income</b>   |                        |      |
| Housing Revenue, Capital & Non-Housing Income           | 275,400                | 13   |
| Rent/Recharge Income                                    | 12,100                 | 14   |
| Contribution from Bad Dept Provision                    | 116,700                | 10   |
| Total Income  | <b>404,200</b>         |      |
|   |                        |      |
| <b>NET EXPENDITURE</b>                                  | <b>(27,000)</b>        |      |
| <b>Totals</b>   |                        |      |

**Notes:**

- New Capital Programme Liaison Officer and new Work Scheduling Officer posts.
- Rent Collection Team transferred to HRA in P6 but entire 2015/16 Budget in Payroll. Matched by deficits in Supplies & Services - Recharges from Finance and Transfer Payments - Superannuation Additional Allowances
- Increase required to meet volume and higher specification of void property offering and to shorten period of rental loss, compensated by planned savings elsewhere within Property costs.
- Estimated increase in cost of revenue repairs as Hourly Rate guidelines require all overheads to be recovered from revenue only, whereas previously this would have been recovered from capital.
- Housing Maintenance Team savings reflecting reduced workforce and efficiency changes to reduce mileage.
- Overspend on sub contractors and agency staff required for staff reductions, volume and specific skill requirements of workload.
- Planned saving on void rent loss.
- Planned Contribution to HRA Reserves as part of 3-year saving towards 2013/14 redundancy costs no longer required due to overall HRA savings made in 2014/15.
- Various savings in projected I.T. costs and other Supplies & Services charges.
- Increase in Bad Debt Provisions reflecting overall debt levels. Offset by contribution from Bad Debt provision.
- Increase required to meet new Customer Engagement Strategy policy and Pre-disposal charges required to obtain capital receipts from sale of land at Barrhead South.
- Loan Charges recalculated on 2014/15 actual capital spend.
- Estimated overall increase of income within the Housing Maintenance team due to projected work profile.
- Higher recharge income from Owner/Occupiers and a Contribution from the Insurance Fund which are compensated by a shortfall in rental income.

**Delivery of Agreed Efficiencies:**

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

**Summary**

Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Early and targeted expenditure on void properties has been undertaken in order to decrease void time and improve rent collection which partially offsets costs. Also, since the 1st report in period 3, external audit advice regarding accounting rules has resulted in a shortfall in income within the HRA due to the level of recharges made to capital works being reduced. The overall position has improved since period 10 and is now showing a £27,000 overspend in the HRA and therefore a reduction in reserves at the year end. This is mainly due to improved projections for loan charges at financial year end.



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY  
 PERIOD 11: 29th JANUARY 2016

| DEPARTMENT                        | APPROVED<br>BUDGET<br>28 JANUARY 2016 | BASE BUDGET<br>ADJUSTMENTS | OPERATIONAL<br>ADJUSTMENTS | REVISED<br>BUDGET  | BUDGET<br>TO DATE  | ACTUAL<br>TO DATE  | VARIANCE          |                  |
|-----------------------------------|---------------------------------------|----------------------------|----------------------------|--------------------|--------------------|--------------------|-------------------|------------------|
|                                   |                                       |                            |                            |                    |                    |                    | PERIOD            | FORECAST         |
| EDUCATION                         | 126,757,500                           | 0                          | 48,700                     | 126,806,200        | 92,141,000         | 87,316,900         | 4,824,100         | 1,057,900        |
| HEALTH & SOCIAL CARE PARTNERSHIP  | 47,650,200                            | 0                          | (11,000)                   | 47,639,200         | 32,590,000         | 29,336,900         | 3,253,100         | 117,000          |
| ENVIRONMENT                       | 27,748,700                            | 0                          | (63,000)                   | 27,685,700         | 19,427,300         | 18,088,100         | 1,339,200         | 9,100            |
| ENVIRONMENT - SUPPORT             | 0                                     | 0                          | 0                          | 0                  | 1,512,100          | 1,381,500          | 130,600           | 11,400           |
| CHIEF EXECUTIVES OFFICE           | 0                                     | 0                          | 0                          | 0                  | 2,884,700          | 2,737,700          | 147,000           | 68,600           |
| CORP & COMM - COMMUNITY RESOURCES | 3,869,800                             | 0                          | (18,700)                   | 3,851,100          | 2,743,800          | 2,731,800          | 12,000            | 10,000           |
| CORP & COMM - SUPPORT             | 0                                     | 0                          | 0                          | 0                  | 8,329,700          | 8,311,000          | 18,700            | 198,400          |
| OTHER EXPENDITURE/HOUSING         | 10,644,000                            | 0                          | 4,804,800                  | 15,448,800         | 3,325,600          | 2,993,700          | 331,900           | 2,453,800        |
| JOINT BOARDS                      | 2,303,000                             | 0                          | 0                          | 2,303,000          | 2,205,000          | 2,192,700          | 12,300            | 12,200           |
| BENEFITS                          | 0                                     | 0                          | 0                          | 0                  | 0                  | 0                  | 0                 | 0                |
| CONTINGENCIES                     | 900,000                               | 0                          | (40,000)                   | 860,000            | 0                  | 0                  | 0                 | 0                |
| CONTRIBUTION TO RESERVES          | 1,010,000                             | 0                          | 0                          | 1,010,000          | 0                  | 0                  | 0                 | 0                |
| CAPITAL FINANCING - LOAN CHARGES  | 0                                     | 0                          | 0                          | 0                  | 0                  | 0                  | 0                 | 0                |
| HOUSING REVENUE ACCT              | 0                                     | 0                          | 0                          | 0                  | (4,056,600)        | (4,225,500)        | 168,900           | (27,000)         |
| <b>TOTAL</b>                      | <b>220,883,200</b>                    | <b>0</b>                   | <b>4,720,800</b>           | <b>225,604,000</b> | <b>161,102,600</b> | <b>150,864,800</b> | <b>10,237,800</b> | <b>3,911,400</b> |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY  
 PERIOD 11: 29th JANUARY 2016

| SUBJECTIVE DETAIL                   | APPROVED<br>BUDGET<br>28 JANUARY 2016 | BASE BUDGET<br>ADJUSTMENTS | OPERATIONAL<br>ADJUSTMENTS | REVISED<br>ESTIMATE | ESTIMATE<br>TO DATE | ACTUAL<br>TO DATE  | VARIANCE          |                  |
|-------------------------------------|---------------------------------------|----------------------------|----------------------------|---------------------|---------------------|--------------------|-------------------|------------------|
|                                     |                                       |                            |                            |                     |                     |                    | PERIOD            | FORECAST         |
| Employee Costs                      | 122,064,700                           | 0                          | 51,300                     | 122,116,000         | 108,972,400         | 107,186,700        | 1,785,700         | (24,700)         |
| Property Costs                      | 18,104,500                            | 0                          | 109,500                    | 18,214,000          | 14,640,300          | 12,658,300         | 1,982,000         | (137,500)        |
| Transport & Plant Costs             | 5,392,800                             | 0                          | 3,900                      | 5,396,700           | 4,458,500           | 3,989,300          | 469,200           | 183,300          |
| Supplies & Services                 | 50,475,000                            | 0                          | 646,400                    | 51,121,400          | 38,201,200          | 35,081,000         | 3,120,200         | (2,456,300)      |
| Third Party Payments                | 40,985,100                            | 0                          | 112,300                    | 41,097,400          | 28,599,500          | 26,481,300         | 2,118,200         | 1,302,900        |
| Transfer Payments                   | 18,523,000                            | 0                          | 209,400                    | 18,732,400          | 15,558,300          | 15,876,200         | (317,900)         | (1,101,700)      |
| Support Services                    | 14,705,600                            | 0                          | 3,655,000                  | 18,360,600          | 96,500              | 37,500             | 59,000            | 72,800           |
| Depreciation & Impairment Losses    | 15,958,700                            | 0                          | 0                          | 15,958,700          | 0                   | 0                  | 0                 | 2,251,600        |
| Joint Boards                        | 2,303,000                             | 0                          | 0                          | 2,303,000           | 2,205,000           | 2,192,700          | 12,300            | 12,200           |
| Contingencies                       | 900,000                               | 0                          | (40,000)                   | 860,000             | 0                   | 0                  | 0                 | 0                |
| Contribution To Reserves            | 1,010,000                             | 0                          | 0                          | 1,010,000           | 0                   | 0                  | 0                 | (390,000)        |
| Retention by Integrated Joint Board |                                       |                            |                            |                     |                     |                    |                   | (116,000)        |
| Capital Financing- Loans Charges    | 0                                     | 0                          | 0                          | 0                   | 0                   | 0                  | 0                 | 0                |
| <b>Total Expenditure</b>            | <b>290,422,400</b>                    | <b>0</b>                   | <b>4,747,800</b>           | <b>295,170,200</b>  | <b>212,731,700</b>  | <b>203,503,000</b> | <b>9,228,700</b>  | <b>(403,400)</b> |
| Income                              | 69,539,200                            | 0                          | 27,000                     | 69,566,200          | 51,629,100          | 52,638,200         | 1,009,100         | 4,314,800        |
| <b>TOTAL</b>                        | <b>220,883,200</b>                    | <b>0</b>                   | <b>4,720,800</b>           | <b>225,604,000</b>  | <b>161,102,600</b>  | <b>150,864,800</b> | <b>10,237,800</b> | <b>3,911,400</b> |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11: 29th JANUARY 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                     | 83,149,300      |                         | 171,300                 | 83,320,600        | 67,845,900        | 66,552,800       | 1,293,100        | (165,900) |
|              | Property Costs                     | 10,634,600      |                         | 109,500                 | 10,744,100        | 8,801,200         | 7,873,800        | 927,400          | 65,900    |
|              | Transport & Plant Costs            | 1,827,600       |                         | 8,700                   | 1,836,300         | 1,406,000         | 1,160,000        | 246,000          | 99,300    |
|              | Supplies & Services                | 25,078,300      |                         | (209,900)               | 24,868,400        | 17,675,100        | 16,836,100       | 839,000          | (27,800)  |
|              | Third Party Payments               | 6,394,800       |                         | 3,300                   | 6,398,100         | 4,861,100         | 4,101,000        | 760,100          | 237,400   |
|              | Transfer Payments                  | 744,600         |                         | 0                       | 744,600           | 646,400           | 944,600          | (298,200)        | (508,700) |
|              | Support Services                   | 4,273,100       |                         | 0                       | 4,273,100         | 0                 | 0                | 0                | 0         |
|              | Depreciation and Impairment Losses | 7,741,700       |                         | 0                       | 7,741,700         | 0                 | 0                | 0                | 0         |
|              | Total Expenditure                  | 139,844,000     | 0                       | 82,900                  | 139,926,900       | 101,235,700       | 97,468,300       | 3,767,400        | (299,800) |
|              | Income                             | 13,086,500      |                         | 34,200                  | 13,120,700        | 9,094,700         | 10,151,400       | 1,056,700        | 1,357,700 |
| <b>TOTAL</b> | <b>126,757,500</b>                 | <b>0</b>        | <b>48,700</b>           | <b>126,806,200</b>      | <b>92,141,000</b> | <b>87,316,900</b> | <b>4,824,100</b> | <b>1,057,900</b> |           |

**Budget Adjustments**

|  |            |
|--|------------|
| Grant confirmation: Teacher Induction Scheme               | £209,400   |
| Grant Confirmation: Fee School Lunches                     | £6,400     |
| Grant Confirmation: Teacher Numbers                        | £382,000   |
| Grant Confirmation: Children and Young People              | £77,000    |
| Transfer to Other Expenditure - Pay Award Contingency      | (£596,700) |
| Transfer to Other Expenditure - NDR (for Trust properties) | (£29,400)  |

**£48,700**

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11: 29th JANUARY 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         | 7,679,300          | 0                       | (98,900)                | 7,580,400          | 5,758,100         | 5,049,600         | 708,500          | 171,100          |
|            | Primary Education          | 38,758,100         | 0                       | 243,900                 | 39,002,000         | 30,192,000        | 29,292,900        | 899,100          | 420,300          |
|            | Secondary Education        | 53,632,400         | 0                       | 87,700                  | 53,720,100         | 40,869,000        | 39,423,000        | 1,446,000        | 353,800          |
|            | Schools Other              | 3,428,600          | 0                       | (89,900)                | 3,338,700          | 2,717,400         | 2,339,000         | 378,400          | 23,200           |
|            | Special Education          | 6,342,100          | 0                       | (500)                   | 6,341,600          | 4,512,400         | 4,279,300         | 233,100          | 245,500          |
|            | Psychological Services     | 854,000            | 0                       | (6,000)                 | 848,000            | 697,300           | 697,300           | 0                | 11,400           |
|            | Transport (Excl Spec Educ) | 1,015,100          | 0                       | 0                       | 1,015,100          | 758,400           | 545,000           | 213,400          | 97,400           |
|            | Bursaries/EMAs             | 0                  | 0                       | 0                       | 0                  | 0                 | 34,700            | (34,700)         | 0                |
|            | Provision for Clothing     | 125,700            | 0                       | 0                       | 125,700            | 123,800           | 108,100           | 15,700           | 10,700           |
|            | Administration & Support   | 7,699,200          | 0                       | (82,000)                | 7,617,200          | 2,731,100         | 2,520,300         | 210,800          | (118,300)        |
|            | School Crossing Patrollers | 0                  | 0                       | 0                       | 0                  | (31,500)          | (55,500)          | 24,000           | 23,500           |
|            | Catering                   | 0                  | 0                       | 0                       | 0                  | (277,000)         | (380,700)         | 103,700          | 19,600           |
|            | Cleaning                   | 0                  | 0                       | 0                       | 0                  | (305,700)         | (308,400)         | 2,700            | (44,800)         |
|            | Culture & Leisure Services | 7,223,000          | 0                       | (5,600)                 | 7,217,400          | 4,395,700         | 3,772,300         | 623,400          | (155,500)        |
|            | <b>TOTAL</b>               | <b>126,757,500</b> | <b>0</b>                | <b>48,700</b>           | <b>126,806,200</b> | <b>92,141,000</b> | <b>87,316,900</b> | <b>4,824,100</b> | <b>1,057,900</b> |

**Budget Adjustments**

|  |            |
|--|------------|
| Grant confirmation: Teacher Induction Scheme               | £209,400   |
| Grant confirmation: Fee School Lunches                     | £6,400     |
| Grant confirmation: Teacher Numbers                        | £382,000   |
| Grant confirmation: Children and Young People              | £77,000    |
| Transfer to Other Expenditure - Pay Award Contingency      | (£596,700) |
| Transfer to Other Expenditure - NDR (for Trust properties) | (£29,400)  |

48,700

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 2016

| DEPARTMENT                       | OBJECTIVE DETAIL                    | APPROVED BUDGET   | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE  | ESTIMATE TO DATE  | ACTUAL TO DATE    | VARIANCE         |                |
|----------------------------------|-------------------------------------|-------------------|-------------------------|-------------------------|-------------------|-------------------|-------------------|------------------|----------------|
|                                  |                                     |                   |                         |                         |                   |                   |                   | PERIOD           | FORECAST       |
| Health & Social Care Partnership | Service Strategy                    | 789,000           | 0                       | 0                       | 789,000           | 615,000           | 523,900           | 91,100           | (12,000)       |
|                                  | Children & Families                 | 8,007,500         | 0                       | 62,000                  | 8,069,500         | 6,422,000         | 5,121,600         | 1,300,400        | 547,000        |
|                                  | Older People                        | 21,650,800        | 0                       | 0                       | 21,650,800        | 16,176,000        | 14,908,300        | 1,267,700        | 447,000        |
|                                  | Physical/Sensory Disability         | 3,262,800         | 0                       | 0                       | 3,262,800         | 2,629,000         | 2,652,900         | (23,900)         | (6,000)        |
|                                  | Learning Disability                 | 6,552,500         | 0                       | 0                       | 6,552,500         | 3,326,000         | 4,407,900         | (1,081,900)      | (321,000)      |
|                                  | Mental Health                       | 1,654,100         | 0                       | 0                       | 1,654,100         | 1,249,000         | 1,063,800         | 185,200          | 158,000        |
|                                  | Addictions/Substance Misuse         | 258,400           | 0                       | 0                       | 258,400           | 168,000           | 85,800            | 82,200           | 51,000         |
|                                  | Criminal Justice                    | 18,500            | 0                       | 50,000                  | 68,500            | 162,000           | 117,900           | 44,100           | (49,000)       |
|                                  | Support Service & Management        | 5,456,600         | 0                       | (123,000)               | 5,333,600         | 1,843,000         | 454,800           | 1,388,200        | (192,000)      |
|                                  | Contribution to Reserves            | 0                 | 0                       | 0                       | 0                 | 0                 | 0                 | 0                | (390,000)      |
|                                  | Retention by Integrated Joint Board |                   |                         |                         |                   |                   |                   |                  | (116,000)      |
| <b>TOTAL</b>                     |                                     | <b>47,650,200</b> | <b>0</b>                | <b>(11,000)</b>         | <b>47,639,200</b> | <b>32,590,000</b> | <b>29,336,900</b> | <b>3,253,100</b> | <b>117,000</b> |

**Budget Adjustments**

|   |                 |
|---|-----------------|
| Grant confirmation ; Kinship Care                     | 62,000          |
| Grant confirmation ; Criminal Justice                 | 50,000          |
| Transfer to Other Expenditure - Pay Award Contingency | (123,000)       |
|   | <u>(11,000)</u> |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11: 29th JANUARY 2016

| DEPARTMENT                       | SUBJECTIVE DETAIL                   | APPROVED BUDGET | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE  | ESTIMATE TO DATE  | ACTUAL TO DATE   | VARIANCE       |           |
|----------------------------------|-------------------------------------|-----------------|-------------------------|-------------------------|-------------------|-------------------|------------------|----------------|-----------|
|                                  |                                     |                 |                         |                         |                   |                   |                  | PERIOD         | FORECAST  |
| Health & Social Care Partnership | Employee Costs                      | 19,444,200      | 0                       | (123,000)               | 19,321,200        | 15,069,000        | 14,723,200       | 345,800        | 169,000   |
|                                  | Property Costs                      | 904,200         | 0                       | 0                       | 904,200           | 531,000           | 493,000          | 38,000         | 27,000    |
|                                  | Transport & Plant                   | 168,000         | 0                       | 0                       | 168,000           | 127,000           | 177,600          | (50,600)       | (72,000)  |
|                                  | Supplies & Services                 | 2,673,200       | 0                       | 0                       | 2,673,200         | 2,002,000         | 1,088,200        | 913,800        | (144,000) |
|                                  | Third Party Payments                | 33,381,000      | 0                       | 112,000                 | 33,493,000        | 23,182,000        | 21,928,900       | 1,253,100      | 831,000   |
|                                  | Transfer Payments                   | 35,600          | 0                       | 0                       | 35,600            | 30,000            | 33,000           | (3,000)        | 0         |
|                                  | Support Services                    | 2,568,600       | 0                       | 0                       | 2,568,600         | 13,000            | 9,000            | 4,000          | 2,000     |
|                                  | Depreciation and Impairment Losses  | 581,900         | 0                       | 0                       | 581,900           | 0                 | 0                | 0              | 0         |
|                                  | Contribution to reserves            | 0               | 0                       | 0                       | 0                 | 0                 | 0                | 0              | (390,000) |
|                                  | Retention by Integrated Joint Board |                 |                         |                         |                   |                   |                  |                | (116,000) |
|                                  | Total Expenditure                   | 59,756,700      | 0                       | (11,000)                | 59,745,700        | 40,954,000        | 38,452,900       | 2,501,100      | 307,000   |
|                                  | Income                              | 12,106,500      | 0                       | 0                       | 12,106,500        | 8,364,000         | 9,116,000        | 752,000        | (190,000) |
| <b>TOTAL</b>                     | <b>47,650,200</b>                   | <b>0</b>        | <b>(11,000)</b>         | <b>47,639,200</b>       | <b>32,590,000</b> | <b>29,336,900</b> | <b>3,253,100</b> | <b>117,000</b> |           |

**Budget Adjustments**

|   |                 |
|---|-----------------|
| Grant confirmation ; Kinship Care                     | 62,000          |
| Grant confirmation; Criminal Justice                  | 50,000          |
| Transfer to Other Expenditure - Pay Award Contingency | (123,000)       |
|   | <u>(11,000)</u> |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 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                   | 11,976,900      |                         | 3,000                   | 11,979,900        | 9,478,100         | 9,583,400        | (105,300)    | (292,500)   |
|              | Property Costs                   | 1,844,000       |                         | 0                       | 1,844,000         | 1,053,900         | 962,700          | 91,200       | 16,600      |
|              | Transport & Plant Costs          | 3,168,000       |                         | (4,800)                 | 3,163,200         | 2,681,500         | 2,448,100        | 233,400      | 119,800     |
|              | Supplies & Services              | 16,794,800      |                         | (65,400)                | 16,729,400        | 13,551,500        | 12,247,000       | 1,304,500    | (1,837,000) |
|              | Third Party Payments             | 330,400         |                         | (3,000)                 | 327,400           | 283,600           | 202,800          | 80,800       | 2,200       |
|              | Transfer Payments                | 361,800         |                         | 0                       | 361,800           | 221,500           | 227,300          | (5,800)      | 52,100      |
|              | Support Services                 | 2,295,400       |                         | 0                       | 2,295,400         | 0                 | 0                | 0            | 0           |
|              | Depreciation & Impairment Losses | 3,245,700       |                         | 0                       | 3,245,700         | 0                 | 0                | 0            | 0           |
|              | Total Expenditure                | 40,017,000      | 0                       | (70,200)                | 39,946,800        | 27,270,100        | 25,671,300       | 1,598,800    | (1,938,800) |
|              | Income                           | 12,268,300      |                         | (7,200)                 | 12,261,100        | 7,842,800         | 7,583,200        | (259,600)    | 1,947,900   |
| <b>TOTAL</b> | <b>27,748,700</b>                | <b>0</b>        | <b>(63,000)</b>         | <b>27,685,700</b>       | <b>19,427,300</b> | <b>18,088,100</b> | <b>1,339,200</b> | <b>9,100</b> |             |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency

(63,000)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 2016

| DEPARTMENT  | OBJECTIVE DETAIL         | APPROVED BUDGET   | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE  | ESTIMATE TO DATE  | ACTUAL TO DATE    | VARIANCE         |              |
|-------------|--------------------------|-------------------|-------------------------|-------------------------|-------------------|-------------------|-------------------|------------------|--------------|
|             |                          |                   |                         |                         |                   |                   |                   | PERIOD           | FORECAST     |
| Environment | Directorate              | 1,005,400         | 0                       | (5,100)                 | 1,000,300         | 638,600           | 642,900           | (4,300)          | 7,400        |
|             | Environment Accomodation | 0                 |                         |                         | 0                 | 629,400           | 598,600           | 30,800           | 0            |
|             | Development Management   | 494,400           | 0                       | (4,100)                 | 490,300           | 277,000           | 285,600           | (8,600)          | (26,900)     |
|             | Development Planning     | 965,800           | 0                       | (4,900)                 | 960,900           | 683,500           | 722,800           | (39,300)         | 53,300       |
|             | Economic Development     | 1,522,300         | 0                       | (5,600)                 | 1,516,700         | 1,073,000         | 642,800           | 430,200          | 311,900      |
|             | Building Control         | 104,600           | 0                       | (2,700)                 | 101,900           | (11,500)          | (188,300)         | 176,800          | 147,700      |
|             | Roads                    | 12,170,200        | 0                       | (15,700)                | 12,154,500        | 9,001,400         | 8,536,100         | 465,300          | (141,500)    |
|             | Roads Contracting Unit   | 0                 |                         |                         | 0                 | (380,500)         | (335,600)         | (44,900)         | (11,000)     |
|             | Parks                    | 2,602,700         | 0                       | 3,300                   | 2,606,000         | 1,556,500         | 1,621,700         | (65,200)         | (91,800)     |
|             | Cleansing                | 4,132,000         | 0                       | (18,100)                | 4,113,900         | 2,682,400         | 2,640,500         | 41,900           | (17,800)     |
|             | Waste Management         | 3,567,100         | 0                       | (2,100)                 | 3,565,000         | 2,748,400         | 2,481,800         | 266,600          | (286,600)    |
|             | Protective Services      | 1,184,200         | 0                       | (8,000)                 | 1,176,200         | 711,900           | 637,700           | 74,200           | 31,800       |
|             | Vehicle Services         | 0                 |                         |                         | 0                 | (182,800)         | (198,500)         | 15,700           | 32,600       |
|             | <b>TOTAL</b>             | <b>27,748,700</b> | <b>0</b>                | <b>(63,000)</b>         | <b>27,685,700</b> | <b>19,427,300</b> | <b>18,088,100</b> | <b>1,339,200</b> | <b>9,100</b> |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency

(63,000)



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 2016

| DEPARTMENT          | SUBJECTIVE DETAIL         | APPROVED BUDGET | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE | ESTIMATE TO DATE | ACTUAL TO DATE | VARIANCE      |           |
|---------------------|---------------------------|-----------------|-------------------------|-------------------------|------------------|------------------|----------------|---------------|-----------|
|                     |                           |                 |                         |                         |                  |                  |                | PERIOD        | FORECAST  |
| Environment Support | Employee Costs            | 1,418,000       |                         |                         | 1,418,000        | 1,115,500        | 1,057,900      | 57,600        | 65,100    |
|                     | Property Costs            | 875,100         |                         |                         | 875,100          | 778,800          | 713,300        | 65,500        | (32,600)  |
|                     | Transport & Plant Costs   | 0               |                         |                         | 0                | 0                | 0              | 0             | 0         |
|                     | Supplies & Services       | 294,900         |                         | (11,000)                | 283,900          | 133,000          | 164,600        | (31,600)      | (145,700) |
|                     | Transfer Payments         | 0               |                         |                         | 0                | 0                | 0              | 0             | 0         |
|                     | Support Services          | 0               |                         |                         | 0                | 0                | 0              | 0             | 0         |
|                     | Depreciation & Impairment | 74,200          | 0                       |                         | 74,200           | 0                | 0              | 0             | 0         |
|                     | Total Expenditure         | 2,662,200       | 0                       | (11,000)                | 2,651,200        | 2,027,300        | 1,935,800      | 91,500        | (113,200) |
|                     | Income                    | 772,000         | 0                       | 0                       | 772,000          | 515,200          | 554,300        | 39,100        | 124,600   |
| <b>TOTAL</b>        | <b>1,890,200</b>          | <b>0</b>        | <b>(11,000)</b>         | <b>1,879,200</b>        | <b>1,512,100</b> | <b>1,381,500</b> | <b>130,600</b> | <b>11,400</b> |           |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency

(11,000)

Totals

(11,000)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 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 | 910,600          |                         | (11,000)                | 899,600          | 722,000          | 690,200          | 31,800         | 36,700        |
|                     | Accommodation        | 979,600          | 0                       |                         | 979,600          | 790,100          | 691,300          | 98,800         | (25,300)      |
|                     | Total Expenditure    | 1,890,200        | 0                       | (11,000)                | 1,879,200        | 1,512,100        | 1,381,500        | 130,600        | 11,400        |
|                     | <b>TOTAL</b>         | <b>1,890,200</b> | <b>0</b>                | <b>(11,000)</b>         | <b>1,879,200</b> | <b>1,512,100</b> | <b>1,381,500</b> | <b>130,600</b> | <b>11,400</b> |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency (11,000)

Totals (11,000)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 2016

| DEPARTMENT                                   | SUBJECTIVE DETAIL         | APPROVED BUDGET | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE | ESTIMATE TO DATE | ACTUAL TO DATE | VARIANCE      |           |
|--|---------------------------|-----------------|-------------------------|-------------------------|------------------|------------------|----------------|---------------|-----------|
|  |                           |                 |                         |                         |                  |                  |                | PERIOD        | FORECAST  |
| Corporate & Community<br>Community Resources | Employee Costs            | 2,997,500       |                         |                         | 2,997,500        | 2,388,800        | 2,385,800      | 3,000         | 40,400    |
|  | Property Costs            | 226,700         |                         |                         | 226,700          | 161,900          | 213,000        | (51,100)      | (31,500)  |
|  | Transport & Plant Costs   | 43,600          |                         |                         | 43,600           | 37,200           | 31,400         | 5,800         | 7,900     |
|  | Supplies & Services       | 360,700         |                         | (18,700)                | 342,000          | 230,000          | 275,900        | (45,900)      | (106,400) |
|  | Third Party Payments      | 66,000          |                         |                         | 66,000           | 64,000           | 62,600         | 1,400         | 3,400     |
|  | Transfer Payments         | 220,300         |                         |                         | 220,300          | 179,500          | 178,700        | 800           | 11,100    |
|  | Support Services          | 562,100         |                         |                         | 562,100          | 0                | 0              | 0             | 0         |
|  | Depreciation & Impairment | 47,300          |                         |                         | 47,300           | 0                | 0              | 0             | 0         |
|  | Total Expenditure         | 4,524,200       | 0                       | (18,700)                | 4,505,500        | 3,061,400        | 3,147,400      | (86,000)      | (75,100)  |
|  | Income                    | 654,400         |                         |                         | 654,400          | 317,600          | 415,600        | 98,000        | 85,100    |
| <b>TOTAL</b>                                 | <b>3,869,800</b>          | <b>0</b>        | <b>(18,700)</b>         | <b>3,851,100</b>        | <b>2,743,800</b> | <b>2,731,800</b> | <b>12,000</b>  | <b>10,000</b> |           |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency (18,700)

Totals (18,700)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 2016

| DEPARTMENT                                   | OBJECTIVE DETAIL           | APPROVED BUDGET  | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE | ESTIMATE TO DATE | ACTUAL TO DATE   | VARIANCE      |               |
|--|----------------------------|------------------|-------------------------|-------------------------|------------------|------------------|------------------|---------------|---------------|
|  |                            |                  |                         |                         |                  |                  |                  | PERIOD        | FORECAST      |
| Corporate & Community<br>Community Resources | Community Learning & Dev   | 1,061,600        | 0                       | (4,800)                 | 1,056,800        | 647,700          | 650,200          | (2,500)       | (2,700)       |
|  | Community Planning         | 414,200          | 0                       | (1,800)                 | 412,400          | 202,500          | 220,700          | (18,200)      | 8,500         |
|  | Community Facilities       | 384,800          | 0                       | (1,200)                 | 383,600          | 335,100          | 345,300          | (10,200)      | (3,000)       |
|  | Community Safety           | 1,569,700        | 0                       | (9,300)                 | 1,560,400        | 1,089,100        | 1,075,600        | 13,500        | (600)         |
|  | Equalities                 | 123,600          | 0                       | (800)                   | 122,800          | 93,800           | 89,200           | 4,600         | (1,500)       |
|  | Registrars/Grants          | 161,300          | 0                       | 0                       | 161,300          | 211,300          | 189,500          | 21,800        | 3,600         |
|  | Auchenback Resource Centre | 30,700           | 0                       | 0                       | 30,700           | 24,000           | 24,000           | 0             | 0             |
|  | Area Forums                | 17,000           | 0                       | 0                       | 17,000           | 1,200            | 600              | 600           | 3,600         |
|  | Community Resources Mgt    | 106,900          | 0                       | (800)                   | 106,100          | 139,100          | 136,700          | 2,400         | 2,100         |
| <b>TOTAL</b>                                 |                            | <b>3,869,800</b> | <b>0</b>                | <b>(18,700)</b>         | <b>3,851,100</b> | <b>2,743,800</b> | <b>2,731,800</b> | <b>12,000</b> | <b>10,000</b> |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency (18,700)

Totals (18,700)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 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            | 8,754,700       |                         | 0                       | 8,754,700        | 6,811,400        | 6,646,100      | 165,300        | 173,500  |
|                               | Property Costs            | 3,500           |                         | 0                       | 3,500            | 2,600            | 14,800         | (12,200)       | (46,800) |
|                               | Transport & Plant Costs   | 61,600          |                         | 0                       | 61,600           | 52,100           | 39,400         | 12,700         | 11,000   |
|                               | Supplies & Services       | 3,387,000       |                         | (60,000)                | 3,327,000        | 2,255,500        | 2,409,700      | (154,200)      | 9,000    |
|                               | Third Party Payments      | 64,100          |                         | 0                       | 64,100           | 2,800            | 100            | 2,700          | 5,700    |
|                               | Transfer Payments         | 4,227,900       |                         | 0                       | 4,227,900        | 17,000           | 17,200         | (200)          | 0        |
|                               | Support Services          | 0               |                         | 0                       | 0                | 0                | 0              | 0              | 0        |
|                               | Depreciation & Impairment | 1,286,500       |                         | 0                       | 1,286,500        | 0                | 0              | 0              | 0        |
|                               | Total Expenditure         | 17,785,300      | 0                       | (60,000)                | 17,725,300       | 9,141,400        | 9,127,300      | 14,100         | 152,400  |
|                               | Income                    | 8,113,400       |                         | 0                       | 8,113,400        | 811,700          | 816,300        | 4,600          | 46,000   |
| <b>TOTAL</b>                  | <b>9,671,900</b>          | <b>0</b>        | <b>(60,000)</b>         | <b>9,611,900</b>        | <b>8,329,700</b> | <b>8,311,000</b> | <b>18,700</b>  | <b>198,400</b> |          |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency (60,000)

Totals (60,000)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 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            | 662,400          |                         | (2,500)                 | 659,900          | 835,800          | 837,300          | (1,500)       | (1,900)        |
|                               | Council Tax & NDR   | 138,000          |                         | (2,700)                 | 135,300          | 422,200          | 350,200          | 72,000        | 82,700         |
|                               | ICT                 | 3,783,400        |                         | (17,100)                | 3,766,300        | 1,953,000        | 2,104,100        | (151,100)     | 4,700          |
|                               | Directorate         | 158,600          |                         | (1,200)                 | 157,400          | 123,800          | 130,400          | (6,600)       | (8,300)        |
|                               | Policy              | 428,500          |                         | (3,700)                 | 424,800          | 397,400          | 417,500          | (20,100)      | (400)          |
|                               | Public Relations    | 378,400          |                         | (3,200)                 | 375,200          | 507,400          | 480,400          | 27,000        | 22,300         |
|                               | Corporate Personnel | 1,698,100        |                         | (12,300)                | 1,685,800        | 1,484,900        | 1,479,000        | 5,900         | 3,900          |
|                               | Admin & Printing    | 1,031,700        |                         | (7,400)                 | 1,024,300        | 935,300          | 900,400          | 34,900        | 81,600         |
|                               | Members Expenses    | 0                |                         |                         | 0                | 406,200          | 397,500          | 8,700         | 0              |
|                               | Customer Services   | 1,392,800        |                         | (9,900)                 | 1,382,900        | 1,263,700        | 1,214,200        | 49,500        | 13,800         |
| <b>TOTAL</b>                  |                     | <b>9,671,900</b> | <b>0</b>                | <b>(60,000)</b>         | <b>9,611,900</b> | <b>8,329,700</b> | <b>8,311,000</b> | <b>18,700</b> | <b>198,400</b> |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency (60,000)

Totals (60,000)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 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               | 3,507,100       | 0                       | 0                       | 3,507,100        | 2,692,500        | 2,711,800      | (19,300)      | (27,800) |
|                          | Property Costs            | 0               | 0                       | 0                       | 0                | 0                | 0              | 0             | (100)    |
|                          | Transport Costs           | 0               | 0                       | 0                       | 0                | 0                | 0              | 0             | 0        |
|                          | Supplies & Services       | 411,300         | 0                       | (28,000)                | 383,300          | 310,700          | 255,800        | 54,900        | 29,500   |
|                          | Third Party Payments      | 65,000          | 0                       | 0                       | 65,000           | 65,000           | 63,700         | 1,300         | 1,300    |
|                          | Transfer Payments         | 0               | 0                       | 0                       | 0                | 0                | 0              | 0             | 0        |
|                          | Support Services          | 135,700         | 0                       | 0                       | 135,700          | 0                | 0              | 0             | 0        |
|                          | Depreciation & Impairment | 0               | 0                       | 0                       | 0                | 0                | 0              | 0             | 0        |
|                          | Total Expenditure         | 4,119,100       | 0                       | (28,000)                | 4,091,100        | 3,068,200        | 3,031,300      | 36,900        | 2,900    |
|                          | Income                    | 548,100         | 0                       | (400)                   | 547,700          | 183,500          | 293,600        | 110,100       | 65,700   |
| <b>TOTAL</b>             | <b>3,571,000</b>          | <b>0</b>        | <b>(27,600)</b>         | <b>3,543,400</b>        | <b>2,884,700</b> | <b>2,737,700</b> | <b>147,000</b> | <b>68,600</b> |          |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency (27,600)

Totals (27,600)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 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 | 236,100         | 0                       | (900)                   | 235,200          | 185,100          | 173,300        | 11,800        | (5,500)  |
|                          | Accountancy & Creditors | 2,061,600       | 0                       | (21,300)                | 2,040,300        | 1,790,600        | 1,776,800      | 13,800        | 18,500   |
|                          | Legal                   | 627,700         | 0                       | (2,800)                 | 624,900          | 486,900          | 463,200        | 23,700        | 24,700   |
|                          | Procurement             | 406,100         | 0                       | (1,500)                 | 404,600          | 335,700          | 314,400        | 21,300        | 16,200   |
|                          | Civic Licensing         | 0               | 0                       | 0                       | 0                | (66,000)         | (95,000)       | 29,000        | 0        |
|                          | Licensing Board         | 0               | 0                       | 0                       | 0                | (35,700)         | (63,100)       | 27,400        | 0        |
|                          | Internal Audit          | 239,500         | 0                       | (1,100)                 | 238,400          | 188,100          | 168,100        | 20,000        | 14,700   |
|                          | Total Expenditure       | 3,571,000       | 0                       | (27,600)                | 3,543,400        | 2,884,700        | 2,737,700      | 147,000       | 68,600   |
| <b>TOTAL</b>             | <b>3,571,000</b>        | <b>0</b>        | <b>(27,600)</b>         | <b>3,543,400</b>        | <b>2,884,700</b> | <b>2,737,700</b> | <b>147,000</b> | <b>68,600</b> |          |

**Budget Adjustments**

Transfer to Other Expenditure - Pay Award Contingency (27,600)

Totals (27,600)



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 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<br>(INC OTHER HSG) | Other Expenditure | 8,541,400         | 0                       | 4,629,800               | 13,171,200        | 1,919,900        | 1,630,800        | 289,100        | 2,005,500        |
|  | Income            | 197,000           |                         |                         | 197,000           | 14,400           | 20,100           | 5,700          | 418,300          |
|  |                   | 8,344,400         | 0                       | 4,629,800               | 12,974,200        | 1,905,500        | 1,610,700        | 294,800        | 2,423,800        |
|  | Other Housing     | 2,299,600         | 0                       | 175,000                 | 2,474,600         | 1,420,100        | 1,383,000        | 37,100         | 30,000           |
|  | <b>TOTAL</b>      | <b>10,644,000</b> | <b>0</b>                | <b>4,804,800</b>        | <b>15,448,800</b> | <b>3,325,600</b> | <b>2,993,700</b> | <b>331,900</b> | <b>2,453,800</b> |

**Budget Adjustments**

**Miscellaneous Services**

|                        |                            |         |
|------------------------|----------------------------|---------|
| Pay award contingency: | Education                  | 596,700 |
|                        | HSCP                       | 123,000 |
|                        | Environment ( Non Support) | 63,000  |
|                        | Community Resources        | 18,700  |
|                        | Other housing              | 5,000   |
|                        | CEO                        | 27,600  |
|                        | Corp & Comm ( Support)     | 60,000  |
|                        | Environment ( Support)     | 11,000  |

|  |                  |
|--|------------------|
| Reduction in Central Support                     | (98,600)         |
| Grant confirmation : Council Tax Reduction grant | 3,754,000        |
| contribution from welfare contingency            | 40,000           |
| Non Domestic Rates ( for Trust properties)       | 29,400           |
|  | <u>4,629,800</u> |

**Other Housing**

|   |                |
|---|----------------|
| Pay Award Contingency                             | (5,000)        |
| Grant confirmation: Discretionary Housing payment | 180,000        |
|   | <u>175,000</u> |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 11 : 29th JANUARY 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                   | 3,564,000       |                         | 0                       | 3,564,000          | 2,801,400          | 2,738,600      | 62,800          | 45,000    |
|                         | Property Costs                   | 3,550,000       |                         | 0                       | 3,550,000          | 2,733,500          | 1,962,500      | 771,000         | (150,500) |
|                         | Transport & Plant Costs          | 180,900         |                         | 0                       | 180,900            | 154,700            | 132,800        | 21,900          | 17,300    |
|                         | Supplies & Services              | 2,211,300       |                         | 0                       | 2,211,300          | 1,514,000          | 1,454,100      | 59,900          | (313,200) |
|                         | Third Party Payments             | 0               |                         | 0                       | 0                  | 0                  | 0              | 0               | 0         |
|                         | Transfer Payments                | 32,700          |                         | 0                       | 32,700             | 27,700             | 63,400         | (35,700)        | (281,400) |
|                         | Support Services                 | 788,300         |                         | 0                       | 788,300            | 0                  | 0              | 0               | 0         |
|                         | Depreciation & Impairment Losses | 4,204,900       |                         | 0                       | 4,204,900          | 0                  | 0              | 0               | 251,600   |
|                         | Total Expenditure                | 14,532,100      | 0                       | 0                       | 14,532,100         | 7,231,300          | 6,351,400      | 879,900         | (431,200) |
|                         | Income                           | 14,532,100      |                         | 0                       | 14,532,100         | 11,287,900         | 10,576,900     | (711,000)       | 404,200   |
| <b>TOTAL</b>            | <b>0</b>                         | <b>0</b>        | <b>0</b>                | <b>0</b>                | <b>(4,056,600)</b> | <b>(4,225,500)</b> | <b>168,900</b> | <b>(27,000)</b> |           |