

EAST RENFREWSHIRE COUNCILCABINET24 March 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 10. The projection is based on the financial position as at 1 January 2016 and this projection will be further reviewed and updated as the financial year progresses.

**RECOMMENDATION**

2. It is recommended that:

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

**BUDGET MONITORING STATEMENTS**

3. The attached budget monitoring statements provide information in respect of:-

- Detailed variance analysis between budgeted and out-turn expenditure
- Agreed virement and operational budget adjustments
- Individual service objective and subjective analysis between budgeted and actual expenditure
- Corporate summary analysis of service and subjective budget performance.

**BACKGROUND**

4. This report shows the forecast out-turn position as at period 10 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 28 <sup>th</sup> January report to Council	220,883
Additional Resources	209
Total Net Expenditure to be Monitored	<u>221,092</u>

### BUDGET PERFORMANCE

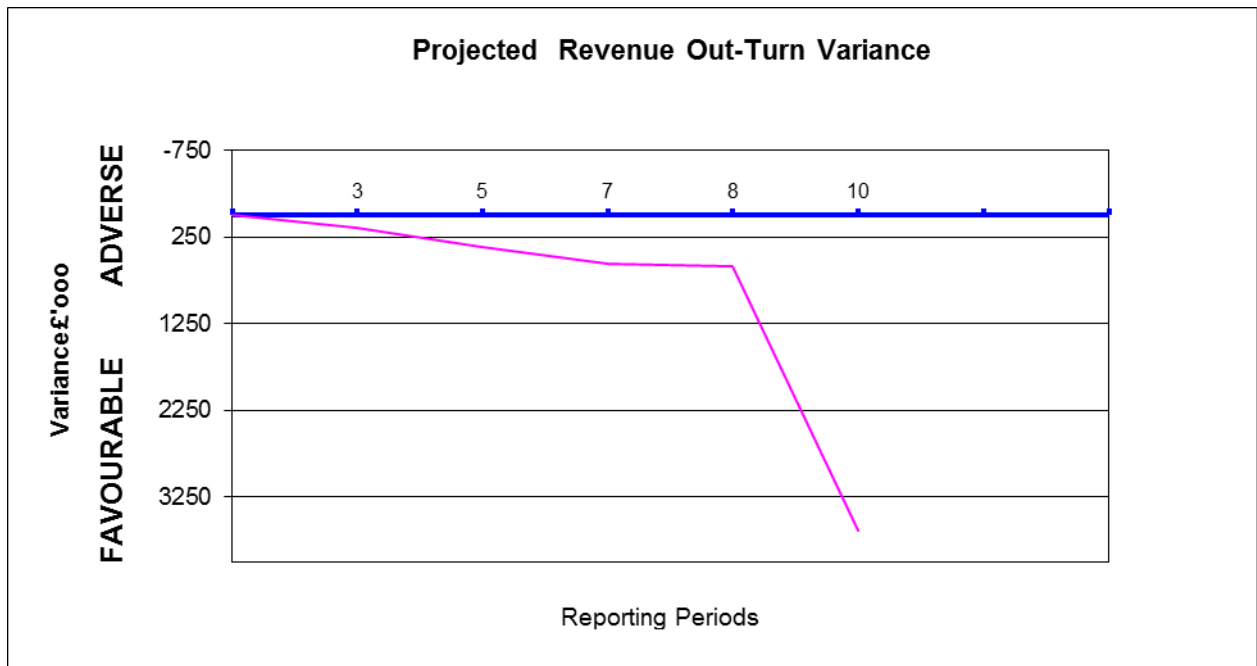
6. As at 1 January the estimated year end position shows a net favourable variance on net expenditure of £3,640,900 based on current information. For General Fund services the projected underspend is £3,690,600. This variance is anticipated in addition to the planned transfer to reserves of £1,010k agreed 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 £'000				
	P3	P5	P7	P8	P10
Education	35	394	385	353	826
HSCP	23	17	89	120	213
Environment	5	(8)	(20)	(21)	(24)
Environment – Support	(15)	14	(3)	(8)	1
Chief Executive's Office	43	35	41	49	57
Corporate & Community – Comm Res	6	24	16	27	17
Corporate & Community - Support	5	60	115	119	140
Other Expenditure/Housing	44	32	37	45	2,461
Housing Revenue Account	(9)	(198)	(97)	(90)	(50)
<b>Total £ Variance</b>	<b>137</b>	<b>370</b>	<b>563</b>	<b>594</b>	<b>3,641</b>
Total Budgeted Expenditure	39,624	70,584	100,353	112,124	143,801
<b>% Variance</b>	<b>0.3%</b>	<b>0.5%</b>	<b>0.6%</b>	<b>0.5%</b>	<b>2.5%</b>

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



## TRADING OPERATIONS

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 £3,640,900. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

**RECOMMENDATIONS**

14. It is recommended that:

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

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Report date    10<sup>th</sup> February 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 10**

**AS AT 1ST JANUARY 2016**

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**EDUCATION**  
**REVENUE BUDGET MONITORING AS AT 1ST JANUARY 2016**

Explanation of Variances (over)/under	Forecast Variance £	Note
<b>Employee Costs</b>		
Teaching Costs	19,200	1
APT&C Costs	70,600	2
Manual / Sessional	166,700	3
Other Staff Costs	(376,900)	4
	<b>(120,400)</b>	
<b>Property Costs</b>		
Energy Costs	226,300	5
Repairs and Maintenance	(85,700)	6
Various Property Costs	(164,900)	7
	<b>(24,300)</b>	
<b>Transport Costs</b>		
SPT	64,800	8
SEN and Other Hires	29,600	
Miscellaneous Transport Costs	14,500	
	<b>108,900</b>	
<b>Supplies and Services</b>		
PFI/PPP Costs	155,500	9
Catering Provisions (incl school meals)	33,800	10
Various supplies/ services/ administration costs	12,900	
Miscellaneous initiatives	(264,500)	11
	<b>(62,300 )</b>	
<b>Third Party Payments</b>		
Payments to Other Agencies	326,600	12
Scottish Qualifications Authority	8,300	
ERCL Service Payment	(94,300)	13
	<b>240,600</b>	
<b>Transfer Payments</b>		
EMA Payments	(508,700)	14
	<b>(508,700)</b>	
	<b>(366,200)</b>	
<b>Income</b>		
EMA Income	508,700	14
Wraparound	21,800	
School Meals Income	50,000	15
Catering Income	(43,000)	16
Other Agencies	339,800	17
Contribution from Repairs and Renewals/ Other Expenditure	85,700	6
Miscellaneous Income	228,900	18
	<b>1,191,900</b>	
<b>NET EXPENDITURE</b>	<b>825,700</b>	

- Notes:**
- The net underspend in teaching reflects the lack of availability of supply teachers offset by the cost of covering staff released on secondment who are fully funded by recharge income included within Other Agencies as per note 17.
  - The underspend projected in APT&C relates to additional staff turnover savings achieved in schools/pre-five establishments and vacancies within Facilities Management.
  - 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/ redeployment costs 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 and 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 16.
  - Overspend relates to unbudgeted school activity expenditure which is covered by additional miscellaneous income as per note 18.
  - 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.
  - 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 10 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 £825,700. 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 MONITOR AS AT 1 JANUARY 2016**

Explanation of Variances (over)/under	Forecast Variance £	Note
<b>Employee Costs</b>		
Children & Families	291,500	1
Older People	134,920	2
Learning Disability	(100,100)	3
Physical Disability	13,600	4
Service Support	(217,200)	5
Other	21,180	
	<b>143,900</b>	
<b>Property Costs</b>		
Older People	16,600	6
Learning Disability	14,300	6
Service Support	23,600	6
Other	(1,200)	6
	<b>53,300</b>	
<b>Transport Costs</b>		
Older People	(17,700)	7
Learning Disability	(54,300)	8
Other	(700)	
	<b>(72,700)</b>	
<b>Supplies and Services</b>		
Children & Families	(32,300)	9
Older People	(221,000)	10
Service Support	92,800	11
Other	2,600	
	<b>(157,900)</b>	
<b>Third Party Payments</b>		
Children & Families	152,900	12
Older People	132,400	12
Learning Disability	94,600	12
Mental Health	110,300	12
Physical Disability	176,500	12
Other	65,000	12
	<b>731,700</b>	
<b>Transfer Payments</b>		
All	(3,800)	
<b>Support Services</b>		
All	4,000	
<b>Contribution to Reserves</b>	(190,000)	13
<b>GROSS EXPENDITURE</b>	<b>508,500</b>	
<b>Income</b>		
Older people	293,300	14
Learning Disability	(328,500)	15
Service Support	(140,800)	16
Children and families	(107,300)	17
Other	(11,900)	
	<b>(295,200)</b>	
<b>NET EXPENDITURE</b>	<b>213,300</b>	

- Notes:**
- This underspend is mainly due to slippage on the hiring of permanent staff within Children & Families due to restructure of the service, and is offset by additional training costs (see 9 below).
  - The projected favourable variance reflects an underspend in staffing within Technology Enabled Care (£252k) and Reablement (£191k). This is offset by an overspend within Homecare (£128k) due to a higher proportion of the service being provided inhouse and Bonnyton House (150k) in regards the maintenance of statutory staffing levels, and day care (£16k).
  - The projected overspend principally relates to unachieved staff savings within Learning Disability (£100k).
  - The projected underspend principally relates to staff vacancies within Physical Disability (£14k).
  - The projected overspend principally relates to higher staffing expenditure within Service Support (£217k) due to redeployed staff and long term sickness absence, being partially offset by additional income (see note 16).
  - The projected underspends reflect lower property costs in respect of cleaning, security, electricity etc across a number of premises.
  - The projected overspend identified largely relates to transport costs within the Reablement (£57k), being offset by reduced expenditure within older people (£37k).
  - 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. Alternative savings will require to be identified in order to fund this gap on a recurring basis.
  - The projected variance is largely due to higher training costs (£40k) within Children & Families, offset by projected lower staff costs (see 1 above).
  - The projected overspend largely reflects overspends in Technology Enabled care (£267k) in respect of the purchase of equipment to support individuals within the community, being offset by a saving in Homecare (£32k) and telecare (£10k). The overspend in Technology Enabled Care is largely offset by lower than anticipated staffing costs (see 2 above).
  - The projected underspend reflects a lower than anticipated spend in respect of Agile Working (£94k) being offset by a reduction in projected income (see 16 below).
  - These variances reflect the current committed cost of care packages in 2015/16. The favourable variance for Children and Families (£153k) reflects the reduction in the projected volume and cost of care packages being offset by the cost arising from the implementation of Kinship Care Allowances from 1 October 2015. The projected outturn for Older People (£132k), Learning Disability (£95k), Physical Disability (£177k) and Mental Health (£111k) reflect the estimated committed cost of care packages to 31 March 2016 including a reduction in the purchase of externally commissioned Homecare (see 2 above).
  - The contribution to reserves relates to a number of existing projects and initiatives where funding will be transferred to the HSCP in 2016/17. The reserves contribution will be confirmed as part of the year end closure process for 2015/16.
  - This projected variance is due to Scottish Government funding for tackling low pay in care homes (£161k) and Delayed Discharge (£527k), being offset by a reduction in Housing support (£224k) and Homecare Income (£177k).
  - This variance reflects the projected under recovery of income from Atholl (£289k) in addition to lower client income at the Barrhead and Thornliebank Resource Centres (£39k).
  - The projected variance largely reflects a reduction in projected income in regards Agile Working (£120k) (see 11 above), Social Care Bill (£122k), being offset by additional funding in regards Learning disability (£61k) and NHS Charges (£37k).
  - The projected variance reflects a reduction in the recovery of costs in regards Sure Start and Schools outreach, being offset by lower payroll costs.

**Delivery of Agreed Efficiencies:**

Agreed efficiencies are on target to be achieved and will continue to be monitored. Where there are any variances identified alternative savings will be identified.

**Summary**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The outturn projection shows a favourable variance of £213,300. The projected outturn includes anticipated future commitments to 31 March 2016 and will be reviewed on a prudent basis through the remainder of the financial year. The budget will continue to be monitored throughout the 2015/16 financial year with budget projections being revisited and recalculated in light of new information and trends.

**ENVIRONMENT NON SUPPORT  
REVENUE BUDGET MONITORING AS AT 1st JANUARY 2016**

Explanation of Variances - (Over) / Under	Total Variance £	NOTE
<b>Staff Costs</b>		
Aptc Pay	(228,300)	1.
Manual Pay	26,400	
Manual & Aptc Travel & Subsist/Redundancy Costs	(66,600)	2.
	<b>(268,500)</b>	
<b>Property Costs</b>		
Rents	(55,500)	3.
Other Property Costs	96,200	4.
	<b>40,700</b>	
<b>Transport Costs</b>		
Transport Costs	138,800	5.
	<b>138,800</b>	
<b>Supplies &amp; Services</b>		
General Contractors - Rechargeable Parks work	(69,500)	6.
Waste Disposal/Landfill Tax	(231,400)	7.
Ext Cont Consultants - Roads	(131,800)	8.
Training	(99,700)	9.
Enforced Repairs	(80,000)	21.
Woodlands Management/Treeworks	(196,500)	10.
Roads Contracting Unit - Materials	(227,500)	19.
Miscellaneous	(149,800)	22.
Pedestrian & Cycle Improvement	(635,000)	11.
	<b>(1,821,200)</b>	
<b>Third Party Payments</b>		
Other Third Party Payments incl. Clyde Valley Shared Waste project- Project Management Contribution	(21,400)	12.
Scientific Services Costs	52,600	13.
	<b>31,200</b>	
<b>Transfer Payments</b>		
Superann Additional Allowance	(2,500)	
Other Transfer Payments	(8,900)	
	<b>(11,400)</b>	
<b>GROSS EXPENDITURE</b>	<b>(1,890,400)</b>	
<b>Income</b>		
Safety Camera National Project	5,000	
Heritage Lottery Fund Income	10,100	
Spt Grant Income	635,000	14.
European Social Fund/Roads Grant work	278,900	15.
Grants Received	<b>929,000</b>	
General Sales Fees Etc	170,300	16.
Income - Bus Shelter Advertising	34,500	17.
Sale Of Recyclables	(107,500)	18.
Sales, Fees and Charges	<b>97,300</b>	
RCU/Vehicles Income	176,800	19.
Contract Income	<b>176,800</b>	
Other Agencies General	149,100	20.
Other Acct Of Auth - General	29,100	21.
Contribution From Reserves	192,500	22.
Enforced Repairs	80,900	21.
Property Rentals	174,400	23.
Miscellaneous Income	37,700	24.
Other Income	<b>663,700</b>	
<b>Total Income</b>	<b>1,866,800</b>	
<b>NET EXPENDITURE</b>	<b>(23,600)</b>	

**Notes:**

1. Overspends in payroll within Roads and Building Control offset by additional planning income(see note 16), 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 22)
3. Rental costs incurred on behalf of Trading Standards Scotland causing an overspend- reimbursed (see note 23)
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 in Vehicle services. Reduced charges to departments should follow (see note 19)
6. Parks rechargeable works - offset by additional income (see note 21)
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 15)
9. Overspend in training costs projected within Economic development due to commencement of European funded employability project, offset by income (see note15 & 20).
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 14)
12. Other Third party payment costs, including contribution to Clyde Valley Shared Waste project management offset by contribution from Spend to Save (see note 22)
13. Underspend in Scientific Services costs in Environmental Health.
14. SPT grant income to offset projected spend (see note 11)
15. Projected European funding to offset projected spend in new European employability project (see note 9) Also additional Roads Grant income (see note 8)
16. Projected over recoveries in Planning and Building Control income due to number of large application fees to be received. Since period 8 a more pessimistic view has been taken of this projected income due to delays with large applications.
17. Expected income from previous contract, based on legal position adopted by ERC.
18. Current market prices for sales of recyclables are lower than budgeted levels.
19. 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. This over recovery is offset by reduced income levels in vehicles based on reduced charges in relation to projected fuel costs and hire costs offset this.(see note 5)
20. Includes Skills Development Scotland Income and City Deal funding (see note 1).
21. Over recovery of income reflects parks rechargeable works ( see note 6), and recharges for Enforced Repairs
22. 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 (see note 12). Also income from Whitelee Windfarm trust offsetting overspends.
23. Projected over recovery of Rental income in Parks/Economic Development due to near full occupancy of properties. Also rental income from Trading Standards Scotland
24. Includes surplus income from Scottish Government regarding M77 funding, income from Other Local Authorities to support Outdoor Access work.

**Delivery of Agreed Efficiencies**

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

**Summary** Period 10 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. Since period 8, treeworks cost projections have worsened slightly. Planning income remains buoyant but projections are now slightly more pessimistic than previous periods, however rental income projections have improved to offset this. Continuing management action has allowed a small overspend position to be shown at period 10 of £23,600 with all other overspends being planned and offset by a corresponding underspends or a projected over-recovery of income. All areas will continue to be monitored with projections being revisited and recalculated in light of new information or trends.

**ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES**  
**REVENUE BUDGET MONITORING AS AT 1st JANUARY 2016**

Explanation Of Variances - (over) / under	Total Variance (£)	Note
<b>Employee Costs</b>		
APT&C Staff Costs	13,900	1.
APTC O/Time	9,200	
Travel & Misc costs	30,300	1.
	<b>53,400</b>	
<b>Property Costs</b>		
Rates/Water Rates/Rents	(3,800)	2.
Gas/Electricity	12,000	3.
Repairs/Minor Adaptations	(24,100)	4.
Property Repairs funded from Repairs and Renewals	(17,000)	5.
Other Property Costs	(3,800)	
	<b>(36,700)</b>	
<b>Supplies and Services</b>		
Agency Labour/Interns	(76,900)	6.
Legal Fees	(20,000)	7.
Projected Winter Maintenance	(25,000)	8.
Other	0	
	<b>(121,900)</b>	
<b>GROSS EXPENDITURE</b>		
	<b>(105,200)</b>	
<b>Income</b>		
Other A/cs of the Authority - recovery of Non-Operational Buildings Costs	44,000	9.
Costs Recovered from Capital	40,000	10.
Costs Recovered from Repairs and Renewals	17,000	5.
Misc Income	4,700	11.
<b>Total Income</b>	<b>105,700</b>	
<b>NET EXPENDITURE</b>		
	<b>500</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 of £20k for Isobel Mair to be incurred.
8. Projected Winter Maintenance Costs - Council Buildings
9. Recovery of costs for Non - Operational properties from Central resources.(see note 2)
10. Prudent over-recovery of Fee income projected due to volume and nature of work.
11. Recovery of income from City Deal to cover additional staff costs.

**Delivery of Agreed Efficiencies**

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

**Summary**

Period 10 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. A small underspend of £500 is projected at the present time. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

**CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES**  
**REVENUE BUDGET MONITORING AS AT 1st JANUARY 2016**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
Basic Pay plus On Costs	24,800	1
Essential Car Users Buyout	(3,600)	
Overtime	6,800	2
Travel Costs	6,800	3
Misc	4,700	3
	<b>39,500</b>	
<b>Property Costs</b>		
Community Safety - depot improvements	(19,600)	4
Community Safety - Community Alarms	8,200	5
Community Facilities - Rhuallan House & Auchenback Hall	(13,000)	6
Community Learning & Development - Utilities and Misc property costs	11,000	7
Misc Property Variances	(1,400)	
	<b>(14,800)</b>	
<b>Transport Costs</b>	<b>8,800</b>	<b>8</b>
<b>Supplies and Services</b>		
Community Safety - CCTV Maintenance	(20,000)	9
Stationery, Printing & Telephones	7,000	
Community Planning project work	(70,800)	10
Community Learning - equipment purchases & youth centre supplies	(21,900)	11
Misc Supplies	2,500	
	<b>(103,200)</b>	
<b>Third Party Payments</b>	3,400	
	<b>3,400</b>	
<b>Transfer Payments - Firereach</b>	3,900	
	<b>3,900</b>	
<b>GROSS EXPENDITURE TOTAL</b>	<b>(62,400)</b>	
<b>Income</b>		
Community Safety Income	63,700	12
Community Learning Income	10,300	13
Misc Income	5,000	
	<b>79,000</b>	
<b>NET EXPENDITURE TOTAL</b>	<b>16,600</b>	

- Notes:**
- 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 10) and supplies (see note 11).
  - Careful management of staffing resources has resulted in an underspend in overtime in Council Officers and Community Safety.
  - Underspends on travel and miscellaneous staff, mainly in Community Safety.
  - Improvements at the Community Safety depot. These costs will be offset by CCTV refresh monies (see note 12).
  - It is anticipated that Community Alarms costs will be underspent in 15/16 due to postponement of a software upgrade.
  - 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.
  - Underspends are anticipated in Community Learning & Development for utilities and miscellaneous property costs.
  - Underspends on transport costs, mainly due to vehicle hires, within the Service.
  - 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 5).
  - Community Planning are undertaking some one-off project work funded by an underspend on staffing.
  - The Community Learning & Development Team are utilising savings on sessional work together with income (see note 13) to fund purchases of supplies and equipment for youth centres.
  - CCTV refresh monies together with income from parking which will offset the costs of the control room extension (See note 4).
  - 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 11).

**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 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £16,600. Where overspends or spending pressures have been identified, these will be offset by additional income or underspends to bring back to a balanced budget position.

**CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES**  
**REVENUE BUDGET MONITORING AS AT 1ST JANUARY 2016**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
Basic Pay plus On Costs	116,900	1
Essential Car Users	(11,200)	2
Other Staff Costs & travel	6,400	
	<b>112,100</b>	
<b>Property Costs</b>		
Office furniture & minor adapts	(48,500)	3
Misc Property Costs	1,700	
	<b>(46,800)</b>	
<b>Transport Costs</b>	<b>9,700</b>	<b>4</b>
<b>Supplies and Services</b>		
Managed Print Services	24,500	5
Interns	(12,500)	6
Occupational Health	(7,500)	7
Employee Counselling	(6,600)	8
Print Room - Printer Hire & Copy Charges	55,300	9
Customer First - System Upgrades & Computer Equipment	(48,000)	10
Recruitment Costs	(9,500)	11
Telephones	10,300	12
Childrens Panel Expenses	6,300	
Misc Supplies	(400)	
	<b>11,900</b>	
<b>Third Party Payments</b>	<b>6,700</b>	<b>13</b>
<b>GROSS EXPENDITURE TOTAL</b>	<b>93,600</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	(1,400)	
	<b>46,500</b>	
<b>NET EXPENDITURE TOTAL</b>	<b>140,100</b>	

- 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 overspend 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 (£1.5k)
  - 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 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 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £140,100. Where overspend or spending pressures have been identified, these will be offset by additional income or underspend to bring back to a balanced budget position.

**CHIEF EXECUTIVES OFFICE**  
**REVENUE BUDGET MONITORING - AS AT 1 JANUARY 2016**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
APT&C Costs plus on costs	19,600	1
Overtime	(10,800)	2
Travel & Subsistence	7,000	3
Redundancy & Severance Pay	(22,700)	4
Agency Labour	(42,200)	5
Other Miscellaneous Staff Costs	8,700	6
	<b>(40,400)</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
Other Operating Costs	1,900	
	<b>47,400</b>	
<b>Third Party Payments</b>		
Purchasing Consortium	1,300	10
	<b>1,300</b>	
<b>Gross Expenditure</b>	<b>8,200</b>	
<b>Income</b>		
<b>Sales, Fees and Charges</b>		
General Sales Fees and Charges	2,700	11
Civic Licensing Income	17,900	12
Licensing Board Income	18,000	13
Registration Fees	(3,700)	14
<b>Other Accounts of the Authority</b>		
Other Accounts of the Authority -General	13,900	15
Recovery from Other Expenditure	(37,200)	16
Contribution from Previous Years	45,000	17
Contribution from Reserves	(10,100)	18
Legal Fees/Court Dues Recharged	(5,000)	19
Miscellaneous income	7,000	20
	<b>48,500</b>	
<b>Net Expenditure</b>	<b>56,700</b>	
<b>Notes:</b>		
1	Projected underspend due mainly to a vacancy in Legal Services. This is mostly 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 15).	
2	Overtime is being incurred in the Creditors and Accountancy sections to help address the current workload position.	
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 17).	
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 18).	
9	Expenditure on Legal Expenses is demand led and this year is anticipated to outturn under budget.	
10	The subscription to Scotland Excel for 2015/16 is less than what was provided in the budget.	
11	Additional fee income projected to be earned by Legal Services.	
12	Taxi Licence income in Civic Licensing higher than budgeted.	
13	Licencing Board income is higher than budgeted.	
14	External Registration Fees in Legal Services are projected to outturn less than allowed for in the budget (see note 9).	
15	Recovery of temporary staff costs in Accounting & Budgeting from CHCP (see note 1).	
16	Higher income in Civic Licensing and the Licensing Board ( see notes 12 and 13) resulting in lower net costs and therefore a lower recharge to Miscellaneous Expenditure.	
17	Most of the contribution from previous years relates to Accounting & Budgeting and funds agency labour (see note 5).	
18	Lower projected contribution from the Modernisation Fund due to lower projected expenditure on Computer Hardware and Software in Creditors (see note 8).	
19	As Legal Expenses have decreased (see note 9) cost recharges to other departments are projected to decrease also.	
20	Most of the over-recovery on Miscellaneous Income is due to income from the Scottish Funding Council.	
	<b>Delivery of Agreed Efficiencies</b>	All target efficiencies continue to be monitored.
<b>Summary</b>	Period 10 figures have been prepared on a probable outturn basis and therefore reflect the projected full year costs which currently reflects an overall underspend of £56,700. All variances will continue to be monitored to ensure their status is consistent with that reported.	

**MISCELLANEOUS EXPENDITURE & INCOME**  
**REVENUE BUDGET MONITORING - AS AT 1 January 2016**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	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	(7,800)	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	(23,300)	6
	<b>459,200</b>	
<b>Third Party Payments</b>		
Civic Licensing Recharge	19,800	7
Admin Recharge	7,900	7
Civil Defence	1,400	7
Licensing Board Recharge	17,700	7
Registrars Recharge	17,200	7
	<b>64,000</b>	
<b>Transfer Payments</b>		
Superannuation Additional Allowances	(100,000)	8
	<b>(100,000)</b>	
<b>Financing Costs</b>		
Reduction in Financing Costs	2,000,000	9
	<b>2,000,000</b>	
<b>Gross Expenditure</b>	<b>2,419,600</b>	
<b>Income</b>		
Property Rentals	1,500	
Provision Release - Equal Pay Provision	31,100	10
Provision Release - Modernisation Fund	8,600	11
	<b>41,200</b>	
<b>Net Expenditure</b>	<b>2,460,800</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 10).
- 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 11).
- 6 Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 10).
- 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 Review of forecast of capital financing requirement in light of current progress with capital projects and active management of treasury activities.
- 10 Matched Provision Release to cover Equal Pay Payments (see notes 2 & 6).
- 11 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 10, the forecast variance is an underspend of £2,460,800. All variances will continue to be monitored to ensure their status is consistent with that reported.
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## OTHER HOUSING

## REVENUE BUDGET MONITORING - AS AT 1 January 2016

Explanation of Variances (over)/under	Total Variance £	Note
<b>Employee Costs</b>		
Grant Funded post	(35,800)	1
Various other payroll costs	(5,300)	
	<b>(41,100)</b>	
<b>Property Costs</b>		
Lease payments for Private Sector Leasing (PSL's) properties	44,600	2
Various other property costs	(17,700)	3
	<b>26,900</b>	
<b>Supplies and Services</b>		
Cost of renovating, furniture etc. in Homeless properties	(10,000)	3
Various other Supplies & Services	33,900	4
	<b>23,900</b>	
<b>Third Party Payments</b>		
Owner Occupier Receipts	110,000	5
Other Payments To Other Bodies	18,700	6
	<b>128,700</b>	
<b>Transfer Payments</b>		
HB's - Rent Rebates and Allowances	(94,000)	7
PSHG works	(62,000)	8
Specific Debt Written Off	(93,900)	10
	<b>(249,900)</b>	
<b>Gross Expenditure</b>	<b>(111,500)</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	(58,200)	2
HPU Rental Income	96,300	9
Owner Occupier Receipts	(110,000)	5
Various other income	200	
Total Income	<b>99,800</b>	
<b>NET EXPENDITURE</b>	<b>Totals (11,700)</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 9)
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.
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. Increase in number of Homeless Persons Units required to meet statutory obligations resulting in higher rental income.(see note 3)
10. Bad Debt Write-Off - Capital works debt that is now prescribed and can no longer be collected. To be included in Cabinet report being prepared on Bad Debt Write off.

## Delivery of Agreed Efficiencies:

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

## Summary

Period 10 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. Corresponding underspends have been identified to mostly offset this additional burden, therefore at present a small overspend of £11,700 is projected at period 10. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

**COMBINED HOUSING REVENUE ACCOUNT (HRA)**  
**REVENUE BUDGET MONITORING AS AT 1st JANUARY 2016**

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Explanation of Variances (over)/under	Total Variance £	Note
<b>Employee Costs</b>		
New Posts	(25,700)	1
Transfer of Rent Team to HRA	80,000	2
Other Payroll	(7,000)	
	<b>47,300</b>	
<b>Property Costs</b>		
Voids	(135,000)	3
Hourly Rate Adjustment	(124,600)	4
Other Property costs including Repairs	135,500	5
	<b>(124,100)</b>	
<b>Transport Costs</b>		
All Transport costs	21,000	6
	<b>21,000</b>	
<b>Supplies and Services</b>		
HMT Materials, Sub Contractors and Agency Labour	(358,600)	7
Voids Rent Loss	30,100	8
Recharge from Finance - Rent Collection	(52,000)	2
Contribution to HRA Reserves	87,100	9
I.T. and other Supplies & Services	11,400	
	<b>(282,000)</b>	
<b>Transfer Payments</b>		
Superannuation Additional Allowances	(28,900)	2
Bad Debt Provision	(206,300)	10
Assistance to Tenants Associations/Pre-disposal Charges	(13,200)	11
	<b>(248,400)</b>	
<b>Depreciation &amp; Impairment Losses</b>		
Loan Charges	251,600	12
	<b>251,600</b>	
<b>Gross Expenditure</b>		
	<b>(334,600)</b>	
<b>Income</b>		
Housing Revenue, Capital & Non-Housing Income	216,200	13
Rent/Recharge Income	(48,000)	14
Contribution from Bad Dept Provision	116,700	10
Total Income	<b>284,900</b>	
<b>NET EXPENDITURE</b>		
<b>Totals</b>	<b>(49,700)</b>	

**Notes:**

1. New Capital Programme Liaison Officer and new Work Scheduling Officer posts.
2. 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
3. Increase required to meet volume and higher specification of void property offering and to shorten period of rental loss.
4. 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.
5. Identified savings within Repairs to compensate for Void overspend and hourly rate adjustment.
6. Housing Maintenance Team savings reflecting reduced workforce and efficiency changes to reduce mileage. Fleet renewals in early stages which may result in additional savings when full costs can be quantified.
7. Overspend on sub contractors and agency staff required for staff reductions, volume and specific skill requirements of workload.
8. Planned saving on void rent loss (see note 3 above).
9. 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.
10. Increase in Bad Debt Provisions reflecting overall debt levels. Offset by contribution from Bad Debt provision.
11. 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.
12. Loan Charges recalculated on 2014/15 actual capital spend.
13. Estimated overall increase of income within the Housing Maintenance team due to projected work profile.
14. Shortfall in Rental Income compensated by higher recharge income from Owner/Occupiers and Other Housing.

**Delivery of Agreed Efficiencies:**

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

**Summary**

Period 10 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 8 and is now showing a £49,700 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. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY  
 PERIOD 10: 1st JANUARY 2016

DEPARTMENT	APPROVED BUDGET 3 DECEMBER 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
EDUCATION	125,720,500	0	1,246,300	126,966,800	82,392,300	79,196,300	3,196,000	825,700
HEALTH & SOCIAL CARE PARTNERSHIP	47,650,200	0	0	47,650,200	28,955,400	25,358,000	3,597,400	213,300
ENVIRONMENT	27,748,700	0	0	27,748,700	17,609,700	15,891,900	1,717,800	(23,600)
ENVIRONMENT - SUPPORT	0	0	0	0	1,348,100	1,219,000	129,100	500
CHIEF EXECUTIVES OFFICE	0	0	0	0	2,624,100	2,491,300	132,800	56,700
CORP & COMM - COMMUNITY RESOURCES	3,869,800	0	0	3,869,800	2,526,800	2,504,500	22,300	16,600
CORP & COMM - SUPPORT	0	0	0	0	7,597,500	7,588,900	8,600	140,100
OTHER EXPENDITURE/HOUSING	10,644,000	0	0	10,644,000	2,801,200	2,756,900	44,300	2,449,100
JOINT BOARDS	2,303,000	0	0	2,303,000	1,719,800	1,710,400	9,400	12,200
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	900,000	0	0	900,000	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	(3,774,200)	(4,035,300)	261,100	(49,700)
<b>TOTAL</b>	<b>219,846,200</b>	<b>0</b>	<b>1,246,300</b>	<b>221,092,500</b>	<b>143,800,700</b>	<b>134,681,900</b>	<b>9,118,800</b>	<b>3,640,900</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY  
 PERIOD 10: 1st JANUARY 2016

SUBJECTIVE DETAIL	APPROVED BUDGET 3 DECEMBER 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
Employee Costs	121,390,800	0	735,300	122,126,100	98,265,200	96,581,100	1,684,100	(77,500)
Property Costs	18,091,790	0	122,200	18,213,990	13,509,100	11,831,900	1,677,200	(126,200)
Transport & Plant Costs	5,392,960	0	9,100	5,402,060	4,131,100	3,540,800	590,300	214,500
Supplies & Services	50,481,590	0	81,500	50,563,090	34,376,800	31,381,200	2,995,600	(2,006,100)
Third Party Payments	40,723,830	0	1,800	40,725,630	24,724,800	23,215,200	1,509,600	1,143,600
Transfer Payments	18,522,900	0	100	18,523,000	13,876,900	14,431,700	(554,800)	(1,118,300)
Support Services	14,705,600	0	0	14,705,600	95,100	37,600	57,500	68,000
Depreciation & Impairment Losses	15,958,660	0	0	15,958,660	0	0	0	2,251,600
Joint Boards	2,303,000	0	0	2,303,000	1,719,800	1,710,400	9,400	12,200
Contingencies	900,000	0	0	900,000	0	0	0	0
Contribution To Reserves	1,010,000	0	0	1,010,000	0	0	0	(190,000)
Capital Financing- Loans Charges	0	0	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>289,481,130</b>	<b>0</b>	<b>950,000</b>	<b>290,431,130</b>	<b>190,698,800</b>	<b>182,729,900</b>	<b>7,968,900</b>	<b>171,800</b>
<b>Income</b>	<b>69,634,930</b>	<b>0</b>	<b>(296,300)</b>	<b>69,338,630</b>	<b>46,898,100</b>	<b>48,048,000</b>	<b>1,149,900</b>	<b>3,469,100</b>
<b>TOTAL</b>	<b>219,846,200</b>	<b>0</b>	<b>1,246,300</b>	<b>221,092,500</b>	<b>143,800,700</b>	<b>134,681,900</b>	<b>9,118,800</b>	<b>3,640,900</b>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10: 1st 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	82,428,500		735,300	83,163,800	60,988,400	59,840,600	1,147,800	(120,400)
	Property Costs	10,623,600		122,200	10,745,800	8,137,000	7,377,100	759,900	(24,300)
	Transport & Plant Costs	1,827,700		9,100	1,836,800	1,347,000	1,094,400	252,600	108,900
	Supplies & Services	25,079,700		81,500	25,161,200	15,659,800	14,972,600	687,200	(62,300)
	Third Party Payments	6,394,700		1,800	6,396,500	3,797,700	4,053,300	(255,600)	240,600
	Transfer Payments	744,500		100	744,600	598,200	861,400	(263,200)	(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	139,113,500	0	950,000	140,063,500	90,528,100	88,199,400	2,328,700	(366,200)
	Income	13,393,000		(296,300)	13,096,700	8,135,800	9,003,100	867,300	1,191,900
	<b>TOTAL</b>	<b>125,720,500</b>	<b>0</b>	<b>1,246,300</b>	<b>126,966,800</b>	<b>82,392,300</b>	<b>79,196,300</b>	<b>3,196,000</b>	<b>825,700</b>

**Budget Adjustments**

Additional Resources: Teacher Induction Scheme

£1,246,300

£1,246,300

**EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10: 1st 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	7,678,900	0	(34,300)	7,644,600	5,216,200	4,584,700	631,500	58,300
	Primary Education	38,120,200	0	782,200	38,902,400	27,002,100	26,344,400	657,700	307,900
	Secondary Education	53,232,900	0	600,300	53,833,200	36,758,900	35,585,500	1,173,400	312,200
	Schools Other	3,428,700	0	(113,700)	3,315,000	2,552,700	2,035,300	517,400	19,600
	Special Education	6,336,100	0	9,800	6,345,900	4,015,200	3,899,100	116,100	198,600
	Psychological Services	856,500	0	(2,500)	854,000	623,800	622,500	1,300	(2,800)
	Transport (Excl Spec Educ)	1,015,100	0	0	1,015,100	757,300	547,900	209,400	101,400
	Bursaries/EMAs	0	0	0	0	0	63,800	(63,800)	0
	Provision for Clothing	125,700	0	0	125,700	123,700	108,000	15,700	0
	Administration & Support	7,703,400	0	4,500	7,707,900	2,462,100	2,267,600	194,500	(91,600)
	School Crossing Patrollers	0	0	0	0	(29,800)	(52,600)	22,800	21,000
	Catering	0	0	0	0	(193,900)	(294,800)	100,900	15,400
	Cleaning	0	0	0	0	(287,700)	(305,700)	18,000	10,200
	Culture & Leisure Services	7,223,000	0	0	7,223,000	3,391,700	3,790,600	(398,900)	(124,500)
	<b>TOTAL</b>	<b>125,720,500</b>	<b>0</b>	<b>1,246,300</b>	<b>126,966,800</b>	<b>82,392,300</b>	<b>79,196,300</b>	<b>3,196,000</b>	<b>825,700</b>

**Budget Adjustments**

Additional Resources: Teacher Induction Scheme

1,246,300

1,246,300

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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	559,100	453,400	105,700	(14,400)
	Children & Families	8,007,500	0	0	8,007,500	5,717,700	4,589,700	1,128,000	294,300
	Older People	21,650,800	0	0	21,650,800	14,256,200	13,121,800	1,134,400	1,160,600
	Physical/Sensory Disability	3,262,800	0	0	3,262,800	2,379,400	2,470,300	(90,900)	(274,600)
	Learning Disability	6,552,500	0	0	6,552,500	2,835,400	3,776,200	(940,800)	84,400
	Mental Health	1,654,100	0	0	1,654,100	1,140,900	1,012,500	128,400	(719,400)
	Addictions/Substance Misuse	258,400	0	0	258,400	150,400	118,700	31,700	117,000
	Criminal Justice	18,500	0	0	18,500	154,600	50,600	104,000	(45,500)
	Support Service & Management	5,456,600	0	0	5,456,600	1,761,700	(235,200)	1,996,900	(199,100)
	Contribution to Reserves	0	0	0	0	0	0	0	(190,000)
	<b>TOTAL</b>	<b>47,650,200</b>	<b>0</b>	<b>0</b>	<b>47,650,200</b>	<b>28,955,400</b>	<b>25,358,000</b>	<b>3,597,400</b>	<b>213,300</b>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10: 1st 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	0	19,444,200	13,696,300	13,300,300	396,000	143,900
	Property Costs	904,200	0	0	904,200	492,700	435,700	57,000	53,300
	Transport & Plant	168,000	0	0	168,000	114,500	161,800	(47,300)	(72,700)
	Supplies & Services	2,673,200	0	0	2,673,200	1,818,200	926,800	891,400	(157,900)
	Third Party Payments	33,381,000	0	0	33,381,000	20,407,300	18,804,500	1,602,800	731,700
	Transfer Payments	35,600	0	0	35,600	27,400	30,500	(3,100)	(3,800)
	Support Services	2,568,600	0	0	2,568,600	11,600	8,000	3,600	4,000
	Depreciation and Impairment Losses	581,900	0	0	581,900	0	0	0	0
	Contribution to reserves	0	0	0	0	0	0	0	(190,000)
	Total Expenditure	59,756,700	0	0	59,756,700	36,568,000	33,667,600	2,900,400	508,500
	Income	12,106,500	0	0	12,106,500	7,612,600	8,309,600	697,000	(295,200)
<b>TOTAL</b>	<b>47,650,200</b>	<b>0</b>	<b>0</b>	<b>47,650,200</b>	<b>28,955,400</b>	<b>25,358,000</b>	<b>3,597,400</b>	<b>213,300</b>	



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 1 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			11,976,900	8,583,000	8,666,600	(83,600)	(268,500)
	Property Costs	1,844,000			1,844,000	981,900	835,000	146,900	40,700
	Transport & Plant Costs	3,168,000			3,168,000	2,446,500	2,105,000	341,500	138,800
	Supplies & Services	16,794,800			16,794,800	12,327,500	10,946,600	1,380,900	(1,821,200)
	Third Party Payments	330,400			330,400	254,000	110,700	143,300	31,200
	Transfer Payments	361,800			361,800	201,400	214,900	(13,500)	(11,400)
	Support Services	2,295,400			2,295,400	0	0	0	0
	Depreciation & Impairment Losses	3,245,700			3,245,700	0	0	0	0
	Total Expenditure	40,017,000	0	0	40,017,000	24,794,300	22,878,800	1,915,500	(1,890,400)
	Income	12,268,300			12,268,300	7,184,600	6,986,900	(197,700)	1,866,800
<b>TOTAL</b>	<b>27,748,700</b>	<b>0</b>	<b>0</b>	<b>27,748,700</b>	<b>17,609,700</b>	<b>15,891,900</b>	<b>1,717,800</b>	<b>(23,600)</b>	

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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	1,001,900	0	3,500	1,005,400	577,500	580,900	(3,400)	7,600
	Environment Accomodation	0			0	583,600	522,900	60,700	0
	Development Management	494,400	0		494,400	254,000	240,400	13,600	(26,600)
	Development Planning	965,800	0		965,800	625,200	643,200	(18,000)	61,700
	Economic Development	1,522,300	0		1,522,300	974,900	564,900	410,000	207,700
	Building Control	108,100	0	(3,500)	104,600	(9,400)	(213,800)	204,400	144,100
	Roads	12,170,200	0		12,170,200	8,146,500	7,212,200	934,300	(75,100)
	Roads Contracting Unit	0			0	(347,800)	(247,600)	(100,200)	0
	Parks	2,602,700	0		2,602,700	1,424,600	1,477,800	(53,200)	(95,900)
	Cleansing	4,132,000	0		4,132,000	2,419,500	2,397,900	21,600	16,800
	Waste Management	3,567,100	0		3,567,100	2,502,000	2,431,600	70,400	(314,900)
	Protective Services	1,184,200	0		1,184,200	628,500	556,900	71,600	33,900
	Vehicle Services	0			0	(169,400)	(275,400)	106,000	17,100
	<b>TOTAL</b>	<b>27,748,700</b>	<b>0</b>	<b>0</b>	<b>27,748,700</b>	<b>17,609,700</b>	<b>15,891,900</b>	<b>1,717,800</b>	<b>(23,600)</b>

**Budget Adjustments**

Planning related income budget transferred to Building Control

£0

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 1 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	1,007,700	954,700	53,000	53,400
	Property Costs	875,100			875,100	732,700	687,200	45,500	(36,700)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	294,900			294,900	122,400	130,200	(7,800)	(121,900)
	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	0	2,662,200	1,862,800	1,772,100	90,700	(105,200)
	Income	772,000	0	0	772,000	514,700	553,100	38,400	105,700
<b>TOTAL</b>	<b>1,890,200</b>	<b>0</b>	<b>0</b>	<b>1,890,200</b>	<b>1,348,100</b>	<b>1,219,000</b>	<b>129,100</b>	<b>500</b>	

**EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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			910,600	604,600	556,500	48,100	13,500
	Accommodation	979,600	0		979,600	743,500	662,500	81,000	(13,000)
	Total Expenditure	1,890,200	0	0	1,890,200	1,348,100	1,219,000	129,100	500
	<b>TOTAL</b>	<b>1,890,200</b>	<b>0</b>	<b>0</b>	<b>1,890,200</b>	<b>1,348,100</b>	<b>1,219,000</b>	<b>129,100</b>	<b>500</b>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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 Community Resources	Employee Costs	2,997,500			2,997,500	2,172,600	2,168,900	3,700	39,500
	Property Costs	226,700			226,700	160,800	207,300	(46,500)	(14,800)
	Transport & Plant Costs	43,600			43,600	34,000	23,700	10,300	8,800
	Supplies & Services	360,700			360,700	228,200	268,500	(40,300)	(103,200)
	Third Party Payments	66,000			66,000	64,000	62,600	1,400	3,400
	Transfer Payments	220,300			220,300	177,000	176,200	800	3,900
	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	0	4,524,200	2,836,600	2,907,200	(70,600)	(62,400)
	Income	654,400			654,400	309,800	402,700	92,900	79,000
<b>TOTAL</b>	<b>3,869,800</b>	<b>0</b>	<b>0</b>	<b>3,869,800</b>	<b>2,526,800</b>	<b>2,504,500</b>	<b>22,300</b>	<b>16,600</b>	

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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 Community Resources	Community Learning & Dev	1,061,600	0	0	1,061,600	584,300	589,400	(5,100)	27,500
	Community Planning	414,200	0	0	414,200	183,700	198,600	(14,900)	(22,800)
	Community Facilities	384,800	0	0	384,800	323,100	334,700	(11,600)	(3,200)
	Community Safety	1,569,700	0	0	1,569,700	992,100	964,100	28,000	14,500
	Equalities	123,600	0	0	123,600	85,300	80,800	4,500	(1,500)
	Registrars/Grants	161,300	0	0	161,300	204,000	186,100	17,900	0
	Auchenback Resource Centre	30,700	0	0	30,700	21,500	21,500	0	0
	Area Forums	17,000	0	0	17,000	1,200	600	600	0
	Community Resources Mgt	106,900	0	0	106,900	131,600	128,700	2,900	2,100
	<b>TOTAL</b>		<b>3,869,800</b>	<b>0</b>	<b>0</b>	<b>3,869,800</b>	<b>2,526,800</b>	<b>2,504,500</b>	<b>22,300</b>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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	6,161,100	6,030,900	130,200	112,100
	Property Costs	3,500		0	3,500	2,600	12,200	(9,600)	(46,800)
	Transport & Plant Costs	61,600		0	61,600	47,400	35,900	11,500	9,700
	Supplies & Services	3,387,000		0	3,387,000	2,102,400	2,258,100	(155,700)	11,900
	Third Party Payments	64,100		0	64,100	2,800	100	2,700	6,700
	Transfer Payments	4,227,900		0	4,227,900	0	6,000	(6,000)	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	0	17,785,300	8,316,300	8,343,200	(26,900)	93,600
	Income	8,113,400		0	8,113,400	718,800	754,300	35,500	46,500
<b>TOTAL</b>	<b>9,671,900</b>	<b>0</b>	<b>0</b>	<b>9,671,900</b>	<b>7,597,500</b>	<b>7,588,900</b>	<b>8,600</b>	<b>140,100</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 1 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			662,400	758,300	777,800	(19,500)	(30,200)
	Council Tax & NDR	138,000			138,000	395,500	321,800	73,700	81,400
	ICT	3,783,400			3,783,400	1,830,600	1,994,400	(163,800)	7,000
	Directorate	158,600			158,600	111,900	117,800	(5,900)	(8,000)
	Policy	428,500			428,500	360,600	372,700	(12,100)	(6,600)
	Public Relations	378,400			378,400	406,000	398,100	7,900	12,900
	Corporate Personnel	1,698,100			1,698,100	1,369,200	1,332,900	36,300	7,200
	Admin & Printing	1,031,700			1,031,700	860,500	821,300	39,200	66,100
	Members Expenses	0			0	366,200	357,200	9,000	0
	Customer Services	1,392,800			1,392,800	1,138,700	1,094,900	43,800	10,300
<b>TOTAL</b>		<b>9,671,900</b>	<b>0</b>	<b>0</b>	<b>9,671,900</b>	<b>7,597,500</b>	<b>7,588,900</b>	<b>8,600</b>	<b>140,100</b>

Budget Adjustments



EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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	3,478,100	0	29,000	3,507,100	2,431,500	2,449,400	(17,900)	(40,400)
	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	0	411,300	295,400	246,900	48,500	47,400
	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	4,090,100	0	29,000	4,119,100	2,791,900	2,760,000	31,900	8,200
	Income	519,100	0	29,000	548,100	167,800	268,700	100,900	48,500
<b>TOTAL</b>	<b>3,571,000</b>	<b>0</b>	<b>0</b>	<b>3,571,000</b>	<b>2,624,100</b>	<b>2,491,300</b>	<b>132,800</b>	<b>56,700</b>	

**Budget Adjustments**

Additional Resources - Care First Project	29,000
Modernisation Fund drawdown - Care First	(29,000)
Transfer of Staff Costs to Chief Exec. Office	54,700
Transfer of Staff Costs from Accountancy	(54,700)
<b>Totals</b>	<b>0</b>

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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	181,400	0	54,700	236,100	167,200	157,300	9,900	(5,100)
	Accountancy & Creditors	2,116,300	0	(54,700)	2,061,600	1,627,300	1,624,300	3,000	8,100
	Legal	627,700	0	0	627,700	439,800	419,900	19,900	24,600
	Procurement	406,100	0	0	406,100	310,900	290,300	20,600	17,400
	Civic Licensing	0	0	0	0	(59,500)	(90,200)	30,700	0
	Licensing Board	0	0	0	0	(31,600)	(58,000)	26,400	0
	Internal Audit	239,500	0	0	239,500	170,000	147,700	22,300	11,700
	<b>Total Expenditure</b>	<b>3,571,000</b>	<b>0</b>	<b>0</b>	<b>3,571,000</b>	<b>2,624,100</b>	<b>2,491,300</b>	<b>132,800</b>	<b>56,700</b>
	<b>TOTAL</b>	<b>3,571,000</b>	<b>0</b>	<b>0</b>	<b>3,571,000</b>	<b>2,624,100</b>	<b>2,491,300</b>	<b>132,800</b>	<b>56,700</b>

**Budget Adjustments**

Additional Resources - Care First Project	29,000
Modernisation Fund drawdown - Care First	(29,000)
Transfer of Staff Costs to Chief Exec. Office	54,700
Transfer of Staff Costs from Accountancy	(54,700)
<b>Totals</b>	<b>-</b>

**EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 10 1 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 (INC OTHER HSG)	Other Expenditure	8,541,400	0	0	8,541,400	1,709,000	1,514,500	194,500	2,419,600
	Income	197,000			197,000	13,100	19,100	6,000	41,200
		8,344,400	0	0	8,344,400	1,695,900	1,495,400	200,500	2,460,800
	Other Housing	2,299,600	0	0	2,299,600	1,105,300	1,261,500	(156,200)	(11,700)
	<b>TOTAL</b>	<b>10,644,000</b>	<b>0</b>	<b>0</b>	<b>10,644,000</b>	<b>2,801,200</b>	<b>2,756,900</b>	<b>44,300</b>	<b>2,449,100</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 1 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	2,529,500	2,461,300	68,200	47,300
	Property Costs	3,550,000		0	3,550,000	2,495,700	1,924,400	571,300	(124,100)
	Transport & Plant Costs	180,900		0	180,900	141,700	120,000	21,700	21,000
	Supplies & Services	2,211,300		0	2,211,300	1,384,100	1,306,800	77,300	(282,000)
	Third Party Payments	0		0	0	0	0	0	0
	Transfer Payments	32,700		0	32,700	25,200	61,800	(36,600)	(248,400)
	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	6,576,200	5,874,300	701,900	(334,600)
	Income	14,532,100		0	14,532,100	10,350,400	9,909,600	(440,800)	284,900
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,774,200)</b>	<b>(4,035,300)</b>	<b>261,100</b>	<b>(49,700)</b>	