

EAST RENFREWSHIRE COUNCILCABINET27 October 2016Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2016/17**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2016/17. The report provides details of expected year end variances together with summary cost information for each department up to period 5. The projection is based on the financial position as at 19 August 2016 and this projection will be further reviewed and updated as the financial year progresses.

**RECOMMENDATION**

2. It is recommended that:
  - (a) Members note the reported probable out-turn position;
  - (b) All departments currently on target to remain within budget be required to monitor and maintain this position to the year end;
  - (c) Those departments currently forecasting a year end overspend position be required to take action to bring net expenditure back within budget;
  - (d) All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis; and
  - (e) Note the changes to the reporting format to reflect the formation on the Integration Joint Board ( IJB).

**BUDGET MONITORING STATEMENTS**

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

**BACKGROUND**

4. This report shows the out-turn position as at period 5 against the Council's approved revenue budget for 2016/17, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

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

|   |         |
|---|---------|
|   | £000    |
| Budgeted net expenditure per 1 September 2016 report to Council | 223,092 |
| Additional Grant Funding  | 117     |
| Total Net Expenditure to be Monitored                           | 223,209 |

6. The report now reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £695,700 has been added to reflect capital charging policies. This sum does not require to be funded.

**BUDGET PERFORMANCE**

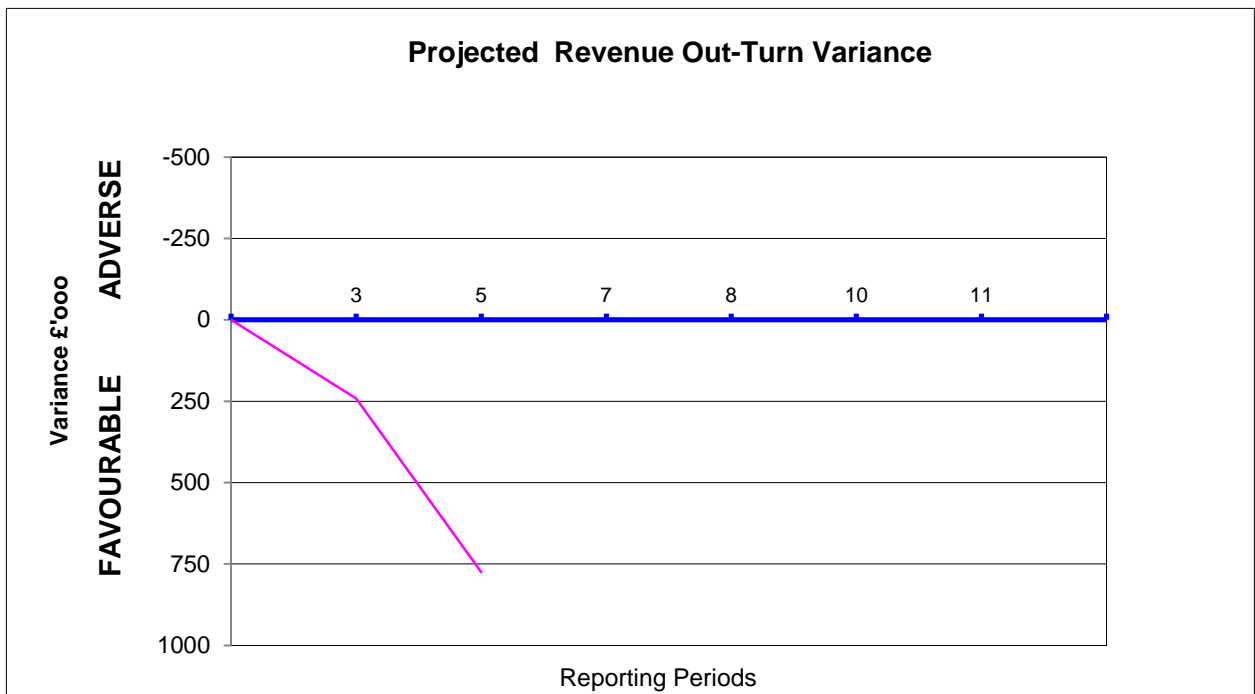
7. As at 19 August the estimated year end position shows a net favourable variance on net expenditure of £775,400 based on current information. For General Fund services the projected underspend is £792,100. As agreed by Council on 9<sup>th</sup> March 2016 there is no budgeted transfer to reserves.

**VARIANCE ANALYSIS**

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

| Department                       | Forecast Outturn<br>£'000 |                |
|----------------------------------|---------------------------|----------------|
|                                  | P3                        | P5             |
| Education                        | 46                        | 280            |
| Environment                      | (14)                      | (8)            |
| Environment – Support            | (11)                      | (11)           |
| Chief Executive's Office         | 33                        | 13             |
| Corporate & Community – Comm Res | (6)                       | 33             |
| Corporate & Community - Support  | 58                        | 58             |
| Other Expenditure/Housing        | 153                       | 427            |
| Housing Revenue Account          | (17)                      | (17)           |
| <b>Total £ Variance</b>          | <b>242</b>                | <b>775</b>     |
| Total Budgeted Expenditure       | <b>223,092</b>            | <b>223,209</b> |
| <b>% Variance</b>                | <b>0.1%</b>               | <b>0.3%</b>    |

9. 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

10. 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

### 11. National Pay Negotiations

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

## MEASUREMENT OF OPERATIONAL EFFICIENCIES

12. 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.
13. 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**

14. The Council's projected revenue out-turn position is reported as an operational underspend of £775,400. 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.

**RECOMMENDATIONS**

15. It is recommended that:
- (a) Members note the reported probable out-turn position;
  - (b) All departments currently on target to remain within budget be required to monitor and maintain this position to the year end;
  - (c) Those departments currently forecasting a year end overspend position be required to take action to bring net expenditure back within budget;
  - (d) All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis; and
  - (e) Note the changes to the reporting format to reflect the formation on the Integration Joint Board ( IJB).

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| Report date                     |   | 12 October 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 2016/17**

**PERIOD 5**

**As at 19th August 2016**

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| EDUCATION  |  |  |      |
|--|--|--|------|
| REVENUE BUDGET MONITORING As at 19th August 2016 |  |  |      |
| Explanation of Variances (over)/under            | Forecast Variance £  |  | Note |
| <b>Employee Costs</b>                            |  |  |      |
| APT&C Costs                                      | (114,600)  |  | 1    |
| Manual / Sessional                               | (27,200)   |  | 2    |
| Other Staff Costs                                | (85,800)   |  | 3    |
|  | <b>(227,600)</b>   |  |      |
| <b>Property Costs</b>                            |  |  |      |
| Non Domestic Rates                               | (35,900)   |  | 4    |
| Various Property Costs                           | (10,300)   |  |      |
|  | <b>(46,200)</b>  |  |      |
| <b>Transport Costs</b>                           |  |  |      |
| SPT  | 32,900   |  | 5    |
| SEN and Other Hires                              | 5,400  |  |      |
|  | <b>38,300</b>  |  |      |
| <b>Supplies and Services</b>                     |  |  |      |
| PPP Costs  | 13,700   |  |      |
| Catering Provisions                              | (6,500)  |  |      |
| Various Supplies/ Services/ Administration Costs | (11,200)   |  |      |
| Miscellaneous initiatives                        | (107,000)  |  | 6    |
|  | <b>(111,000)</b>   |  |      |
| <b>Third Party Payments</b>                      |  |  |      |
| Payments to Other Agencies (ASN)                 | 220,000  |  | 7    |
|  | <b>220,000</b>   |  |      |
| <b>Transfer Payments</b>                         |  |  |      |
| EMA Payments                                     | (470,000)  |  | 8    |
| Voluntary Organisations                          | (9,900)  |  |      |
|  | <b>(479,900)</b>   |  |      |
|  |  |  |      |
| <b>GROSS EXPENDITURE</b>                         | <b>(606,400)</b>   |  |      |
| <b>Income</b>                                    |  |  |      |
| EMA Income                                       | 470,000  |  | 8    |
| Grants Received                                  | 5,200  |  |      |
| School Meals Income                              | 90,000   |  | 9    |
| Catering Income                                  | 1,000  |  |      |
| Cleaning Income                                  | 32,600   |  | 10   |
| Other Agencies                                   | 160,300  |  | 11   |
| Miscellaneous Income                             | 127,700  |  | 12   |
|  | <b>886,800</b>   |  |      |
| <b>NET EXPENDITURE</b>                           | <b>280,400</b>   |  |      |
| <b>Notes:</b>                                    | <ol style="list-style-type: none"> <li>The overspend projected in APT&amp;C relates mainly to staff who are currently on redeployment within the department.</li> <li>The net overspend projected in Manual staffing relates to the costs associated with staff receiving detriment payments within Facilities Management offset by vacancies.</li> <li>The overspend relates to the impact of redundancy payments associated with the delivery of approved savings and the cost of agency staff employed within Facilities Management in the short-term.</li> <li>An overspend is projected in Non Domestic Rates. This is due to a higher increase in the rate poundage than that budgeted for.</li> <li>Underspend projected based on budget information received from Strathclyde Passenger Transport. This projection may be revised as the school year progresses and upon receipt of updated information from SPT.</li> <li>Overspend relates to unbudgeted activity expenditure which is mainly covered by income from other agencies and miscellaneous income as per note 12.</li> <li>Payments to other agencies in relation to additional support needs (ASN) provision is underspent based on commitments known to date. Should the number of children requiring these services change, this variance could change as the school year progresses.</li> <li>Education Maintenance Allowance payments, fully covered by income from the Scottish Government.</li> <li>Additional income from the sale of school meals is forecast based on information known to date.</li> <li>The over-recovery of income projected is mainly in relation to the unbudgeted cleaning of HSCP offices.</li> <li>An over-recovery of income is forecast in relation to the recharge of Pupil Support Assistant (PSA) costs to other authorities and also in relation to income from the Scottish Qualifications Authority (SQA).</li> <li>Over-recovery in miscellaneous income in relation to unbudgeted activity income which will be used to fund additional expenditure as per note 6.</li> </ol> |  |      |
| <b>Delivery of Agreed Efficiencies:</b>          | All efficiencies continue to be monitored. Where efficiencies appear to be under pressure alternatives will be identified as required.   |  |      |
| <b>Summary</b>                                   | Period 5 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 £280,400. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported. This projection assumes that all Education detriment/ redeployment and redundancy costs authorised to date in order to deliver approved savings will be met by the department. This position may not be sustainable should new cost pressures arise as the new school year progresses and is reliant upon teacher grant conditions being met.   |  |      |

**HEALTH AND SOCIAL CARE PARTNERSHIP**  
**REVENUE BUDGET MONITORING AS AT 19 August 2016**

| Explanation of Variances (over)/under | Forecast<br>Variance<br>(£) | Note |
|---------------------------------------|-----------------------------|------|
| <b>Employee Costs</b>                 |                             |      |
| APT&C Costs                           | 3,000                       | 1    |
| Other Staff Costs                     | (32,000)                    | 2    |
|                                       | <u>(29,000)</u>             |      |
| <b>Property Costs</b>                 |                             |      |
| Rents & Non Capitalised Leases        | 76,000                      | 3    |
| Non Domestic Rates                    | (10,000)                    | 3    |
| Other Various Property Costs          | 51,000                      |      |
|                                       | <u>117,000</u>              |      |
| <b>Transport Costs</b>                |                             |      |
| Vehicle Hire                          | (54,000)                    | 4    |
| Other Transport Costs                 | (17,000)                    | 5    |
|                                       | <u>(71,000)</u>             |      |
| <b>Supplies and Services</b>          |                             |      |
| Aids For Disabled                     | 13,000                      |      |
| Office Equipment                      | 83,000                      | 6    |
| Other Supplies & Services             | 32,000                      |      |
|                                       | <u>128,000</u>              |      |
| <b>Third Party Payments</b>           |                             |      |
| Fostercare Allowances                 | 336,000                     | 7    |
| Kinship Carers                        | 75,000                      | 7    |
| Adoption Allowances                   | (52,000)                    | 7    |
| C&F Respite                           | 309,000                     | 7    |
| Community Care Packages               | 287,000                     | 8    |
| Other Agencies & Bodies               | 27,000                      |      |
|                                       | <u>982,000</u>              |      |
| <b>Transfer Payments</b>              |                             |      |
| All                                   | -                           |      |
| <b>Support Services</b>               |                             |      |
| All                                   | 3,000                       |      |
| <b>Contribution to IJB Reserves</b>   |                             |      |
|                                       | <u>(335,000)</u>            |      |
| <b>Total Gross Expenditure</b>        |                             |      |
|                                       | <u>795,000</u>              |      |
| <b>Income</b>                         |                             |      |
| Other Accounts of the Authority       | (142,000)                   | 9    |
| Libor Fund                            | (87,000)                    | 10   |
| General Grants                        | (122,000)                   | 11   |
| ILF Client income                     | (160,000)                   | 12   |
| General OLA Income                    | (261,000)                   | 13   |
| General Sales Fees etc                | (23,000)                    |      |
|                                       | <u>(795,000)</u>            |      |
| <b>Total Net Expenditure</b>          |                             |      |
|                                       | -                           |      |

**Notes**

- 1 The projected variance highlighted principally reflects lower staff costs in regards Children & Families (£72,000) and Community Care (£51,000) being offset by the non recovery of staff turnover within Service Strategy & Service Support (£120,000).
- 2 The projected variance highlighted principally reflects redundancy costs (£32,000) within Service Strategy & Service support incurred in order to facilitate the delivery of approved budget savings in 2016/17.
- 3 The projected variances identified to date in regards rents (£76,000) for the Barrhead Health & Care Centre and is partially offset by a higher than estimated non domestic rates (£10,000) in regards Lygates House.
- 4 The projected variance identified to date regards vehicle hires (£54,000) principally due to additional transport in regards the Re Ablement Service in response to an increase in client demand.
- 5 The projected variance (£17k) intended relates to a higher level of expenditure than budgeted within Mental Health Day Centres.
- 6 The projected reduction in expenditure highlighted reflects the reduction in income in regards Self Directed Support ( see 11 below).
- 7 The projected variances highlighted reflects a lower level of expenditure in respect of foster care (£336,000) and kinship care (£75,000) and respite care (£309,000) due to a reduction in volume and cost of placements being offset by a higher level of adoption allowances than estimated (£52,000).
- 8 The projected variance identified as at Period 5 reflects the current projected cost of care packages across Community Care, which has been prepared on a prudent basis and includes a provision for additional placements arising from winter planning.
- 9 The projected outturn reflects an under recovery of income as a result of lower staffing expenditure within Children & Families.
- 10 The projected outturn as at P5 highlights an under recovery of income in respect of LIBOR and is partially offset by a reduction in supplies and services.
- 11 The projected under recovery of income is largely offset by a reduction in projected expenditure ( see 6 above).
- 12 The projected outturn reflects a lower level of income from ILF clients than estimated.
- 13 The projected outturn identified reflects a reduction in client related income due to change in the nature of the service being provided.

**Delivery of Agreed Efficiencies**

All efficiencies continue to be monitored and where potential slippage is identified alternatives will be identified as required.

**Summary** Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The outturn projection shows a favourable variance of £335,000. The projected outturn includes anticipated future commitments to 31 March 2017 and will be reviewed on a prudent basis through the remainder of the financial year. The budget will continue to be monitored throughout the 2016/17 financial year with budget projections being revisited and recalculated in light of new information and trends.

**ENVIRONMENT NON SUPPORT  
REVENUE BUDGET MONITORING AS AT 19th AUGUST 2016**

| Explanation of Variances - (Over) / Under   | Total<br>Variance<br>£  | NOTE |
|---|---|------|
| <b>Staff Costs</b>  |   |      |
| Aptc Pay  | (181,101)   | 1.   |
| Manual Pay  | 82,001  | 2.   |
| Manual & Aptc Travel & Subsist/Redundancy Costs   | 143,500   | 3.   |
|   | <b>44,400</b>   |      |
| <b>Property Costs</b>   |   |      |
| Rents   | (65,000)  | 4.   |
| Other Property Costs  | 29,300  | 5.   |
|   | <b>(35,700)</b>   |      |
| <b>Transport Costs</b>  |   |      |
| Transport Costs   | (78,500)  | 6.   |
|   | <b>(78,500)</b>   |      |
| <b>Supplies &amp; Services</b>  |   |      |
| General Contractors   | (91,000)  | 7.   |
| Waste Disposal/Landfill Tax/Disposable Sacks  | 105,200   | 8.   |
| Consultancy Fees/ Agency Staff  | (171,500)   | 9.   |
| Training  | (38,500)  | 10.  |
| Woodlands Management/Treeworks  | (157,200)   | 11.  |
| Publicity Costs - Waste project   | (27,100)  | 12.  |
| Other A/cs of the Authority including Money Advice Costs  | (134,100)   | 13.  |
| Materials - Roads Contracting Unit  | (114,300)   | 14.  |
| Miscellaneous   | 49,700  | 8.   |
| SPT Grant work/Sustrans   | (417,500)   | 18.  |
|   | <b>(996,300)</b>  |      |
| <b>Third Party Payments</b>   |   |      |
| Other Third Party Payments incl. Clyde Valley Shared Waste project- Project Management Contribution & Outdoor Access Spend  | (61,700)  | 15.  |
| Scientific Services Costs   | 37,200  | 16.  |
|   | <b>(24,500)</b>   |      |
| <b>Transfer Payments</b>  |   |      |
| Other Transfer Payments   | (58,000)  | 17.  |
|   | <b>(60,900)</b>   |      |
| <b>Support Services</b>   |   |      |
| Support Service Recharge - reduction in costs due to Money Advice no longer Central Support   | 100,000   | 13.  |
|   | <b>100,000</b>  |      |
| <b>GROSS EXPENDITURE</b>  | <b>(1,051,500)</b>  |      |
| <b>Income</b>   |   |      |
| Spt Grant Income  | 230,000   | 18.  |
| Other Roads Grants and various smaller grants i.e. Outdoor Access.<br>Grants Received   | 230,100   | 18.  |
|   | 460,100   |      |
| General Sales Fees Etc  | 52,100  | 19.  |
| Income - Bus Shelter Advertising  | 9,600   |      |
| Sale Of Recyclables<br>Sales, Fees and Charges  | (34,600)  | 20.  |
|   | 27,100  |      |
| RCU/Vehicles Income<br>Contract Income  | 1,000   | 21.  |
|   | 1,000   |      |
| Other Agencies General  | 77,800  | 22.  |
| Other Acct Of Auth - General  | 135,100   | 23.  |
| Cont From Repairs&Renewals Fd   | 59,000  | 24.  |
| Contribution From Reserves  | 125,100   | 25.  |
| Property Rentals  | 158,600   | 26.  |
| Miscellaneous Income<br>Other Income  | (700)   |      |
|   | 554,900   |      |
| <b>Total Income</b>   | <b>1,043,100</b>  |      |
| <b>NET EXPENDITURE</b>  | <b>(8,400)</b>  |      |
| <b>Notes:</b>   |   |      |
| <p>1. Overspends in Planning offset by additional planning income(note 19), other overspends including cleansing related to capital project,(Kerbside Collection) offset by underspends in Manual staff costs and other underspends. (see Note 2) An overspend is also projected within Economic Development due to impact of redeployment register, a contribution from central funds offsets this (see note 25)</p> <p>2. Slight underspend in manual staff costs due to vacancies and staff being utilised in Capital project (kerbside collections) implementation (see note 1)</p> <p>3. Future years savings already achieved and held within departmental budgets, this planned underspend will be used to offset consultancy costs related to change programme (see note 9)</p> <p>4. Rental costs incurred on behalf of Trading Standards Scotland causing an overspend- reimbursed (see note 26)</p> <p>5. Controlled underspends within Parks to partially offset projected Woodlands Management Costs (see note 11.)</p> <p>6. Newer vehicles are expected to result in lower costs within Cleansing service, however projected overspends in the Roads Contracting Unit more than offsets this causing an overall projected overspend.</p> <p>7. Parks rechargeable works, and enforced repairs - offset by additional income (See note 23) Also Roads Path Network spend which will be offset by developers contributions. (See Note 25)</p> <p>8. Slightly favourable rates have been negotiated in waste contract alongside reduction in tonnage projected due to potential impact of new collection service. Also related reduction in revenue equipment spend</p> <p>9. Consultant costs related to change programme implementation, agency costs within cleansing to cover vacancies etc.</p> <p>10. Overspend in training costs projected within Economic development to monitor and oversee Modern apprentice programme.</p> <p>11. Work on diseased and dangerous trees continues to exceed limited budget levels.</p> <p>12. Publicity costs related to new kerbside collection capital project in Waste.</p> <p>13. Money advice service, previously central support, will now be transferred directly to Environment, corresponding underspend within Central Support. Other smaller overspends elsewhere also contribute.</p> <p>14. Projected overspend in Roads materials within the Roads Contracting Unit due to nature and mix of work.</p> <p>15. One year break from contribution to Clyde Valley Shared Waste project management costs due to utilisation of previous underspends in the project to date. Grant funding related spend in Outdoor Access more than offsets this underspend but is covered by additional income- (see notes 22 &amp;18)</p> <p>16. Projected underspend in Scientific Services costs in Environmental Health.</p> <p>17. Consultants spend (Scottish Water) covered by income from the Repairs and Renewals Fund - (see Note 24)</p> <p>18. SPT and Sustrans grant income to offset projected spend in Roads, also smaller grant related to Outdoor Access work.</p> <p>19. Projected over recoveries in Planning and Building Control income to partially offset payroll overspends (see note 1).</p> <p>20. Current market prices for sales of recyclables continue to be challenging and are tracking below budgeted levels.</p> <p>21. Over recovery of Roads Contracting Unit income offset by a projected under recover of income in Vehicles Services , based on reduced charges.(see note 6) .</p> <p>22. Includes Grant income and contributions within Outdoor access.</p> <p>23. Over recovery of income reflects parks rechargeable works and enforced repairs ( see note 7)</p> <p>24. Contribution from the Repairs and Renewals Fund to offset Scottish Water consultancy spend in Economic Development. (see note 17)</p> <p>25. Contribution from Developers contributions to offset Roads Path Network expenditure - (see note 7), Also an assumed contribution from Central funds to offset impact of redeployment register (see note 1)</p> <p>26. Projected over recovery of Rental income in Parks/Economic Development due to near full occupancy of properties. Also rental income from Trading Standards Scotland.</p> |   |      |
| <b>Delivery of Agreed Efficiencies</b>  | Agreed efficiencies are on target to be achieved and will continue to be monitored.   |      |
| <b>Summary</b>  | <p>Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of real pressures within the Environment budget regarding change programme related consultancy costs, projected income from the sales of recyclables, and woodlands management costs. The redeployment register is starting to exert pressure on the service and it has been assumed a contribution from central funds will offset this. Rates for waste disposal are slightly favourable after a new contract agreement and this, alongside management action in identifying early underspends allows a small overspend position to be shown at period 5 of £8,400 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.</p> |      |

| ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES<br>REVENUE BUDGET MONITORING AS AT 19TH AUGUST 2016  |  |   |
|--|--|---|
| Explanation Of Variances - (over) / under  | Total<br>Variance<br>(£)   | Note  |
| <b>Employee Costs</b>  |  |   |
| APT&C Staff Costs  | (52,400)   | 1.  |
| APTC O/Time  | 10,500   |   |
| Travel & Misc costs  | 11,900   | 1.  |
|  | (30,000)   |   |
| <b>Property Costs</b>  |  |   |
| Rates/Water Rates/Rents  | (9,300)  | 2.  |
| Gas/Electricity  | (2,200)  |   |
| Repairs/Minor Adaptations  | (100)  |   |
| Property Repairs funded from Repairs and Renewals  | (500)  |   |
| Other Property Costs   | (1,400)  |   |
|  | (13,500)   |   |
| <b>Supplies and Services</b>   |  |   |
| Agency Labour/Interns  | (106,400)  | 3.  |
| Other  | (22,400)   | 4.  |
|  | (128,800)  |   |
| <b>GROSS EXPENDITURE</b>   |  |   |
|  | (172,300)  |   |
| <b>Income</b>  |  |   |
| Other A/cs of the Authority - recovery of Non-Operational Buildings Costs  | 38,500   | 5.  |
| Costs Recovered from Capital   | 125,500  | 6.  |
| Misc Income  | (2,200)  |   |
| <b>Total Income</b>  | 161,800  |   |
| <b>NET EXPENDITURE</b>   |  |   |
|  | (10,500)   |   |
| <b>Notes</b>   |  |   |
| <p>1. Additional temporary staff employed in Technical Services offset by various underspends elsewhere and over recovery of fee income. (See note 6)</p> <p>2. Property costs incurred for Non-Operational properties - partially offset by slight underspends in central properties and income from central resources (See note 5.)</p> <p>3. Agency costs being incurred and consultancy costs - offset by projected over-recovery in income (see note 6.)</p> <p>4. Other supplies and services overspends including software costs - offset by projected over-recovery in income (see note 6)</p> <p>5. Recovery of costs for Non - Operational properties from Central resources.(see note 2)</p> <p>6. Over-recovery of Fee income due to volume and nature of work, and charging policy.</p> |  |   |
| <b>Delivery of Agreed Efficiencies</b>   |  | Agreed efficiencies are on target to be achieved and will continue to be monitored. |
| <b>Summary</b>   | Period 5 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, additional staffing costs and consultancy costs being offset by a projected over-recovery of fees. A projected overspend of £10,500 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 19th AUGUST 2016**

| Explanation Of Variances (Over)/Under  | Forecast<br>Variance<br>(£)  | Note |
|--|--|------|
| <b>Employee Costs</b>  |  |      |
| Basic Pay plus On Costs  | 16,900   | 1    |
|  | <b>16,900</b>  |      |
| <b>Property Costs</b>  |  |      |
| Misc Property Variances  | (11,000)   | 2    |
|  | <b>(11,000)</b>  |      |
| <b>Transport Costs</b>   |  |      |
| Misc property variances  | (4,600)  | 3    |
|  | <b>(4,600)</b>   |      |
| <b>Supplies and Services</b>   |  |      |
| Community Planning - database upgrade  | (30,000)   | 4    |
| Insurance  | (2,100)  | 5    |
| Misc Supplies  | (5,200)  | 6    |
|  | <b>(37,300)</b>  |      |
| <b>GROSS EXPENDITURE TOTAL</b>   | <b>(36,000)</b>  |      |
| <b>Income</b>  |  |      |
| Misc Income  | 69,500   | 7    |
|  | <b>69,500</b>  |      |
| <b>NET EXPENDITURE TOTAL</b>   | <b>33,500</b>  |      |
| <b>Notes:</b>  |  |      |
| <ol style="list-style-type: none"> <li>1 Underspend in basic pay plus on costs due to over achieved turnover and part year vacancies, mainly in Community Planning and Community Safety.</li> <li>2 Property costs - mainly due to estimate for installation of CCTV at The Edge and Barrhead Museum (Community Learning and Development)</li> <li>3 Community Learning and Development - Charge for repair damage to hire vehicle.</li> <li>4 Community Learning and Development - expected cost for upgrade to Community Learning and Development database, funded by the Repairs and Renewals Fund (see note 7)</li> <li>5 Increased costs for insurance premiums and insurance premium tax</li> <li>6 Registrars - hire costs of Eastwood House for school placing request appeals</li> <li>7 Police Scotland grant income, Community Learning and Development database contribution from the Repairs and Renewals Fund .</li> </ol> |  |      |
| <b>Delivery of Agreed Efficiencies</b>   | All efficiencies continue to be monitored and where any Efficiencies appear to be under pressure, alternatives are identified as required.   |      |
| <b>Summary</b>   | Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs which currently reflects an overall underspend of £33,500. Where overspends or spending pressures have been identified, these will be monitored throughout the year to ensure that a balanced budget position is achieved. |      |

| CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES   |  |  |      |
|---|--|--|------|
| REVENUE BUDGET MONITORING AS AT 19th AUGUST 2016  |  |  |      |
| Explanation Of Variances (Over)/Under   | Probable Variance (£)  |  | Note |
| <b>Employee Costs</b>   |  |  |      |
| Basic Pay plus On Costs   | (98,700)   |  | 1    |
| Other Staff Costs & travel  | (75,000)   |  | 2    |
|   | <b>(173,700)</b>   |  |      |
| <b>Property Costs</b>   |  |  |      |
| Office Furniture & minor adapts   | (2,500)  |  |      |
| Misc property costs   | (11,500)   |  | 3    |
|   | <b>(14,000)</b>  |  |      |
| <b>Transport Costs</b>  | <b>(300)</b>   |  |      |
| <b>Supplies and Services</b>  |  |  |      |
| Purchase of Software  | (9,500)  |  | 4    |
| Maintenance Hardware & Software   | (32,400)   |  | 5    |
| Corp HR Strategy  | (4,500)  |  |      |
| Licences for Microsoft and Information at Work  | (35,000)   |  | 6    |
| Print Room - Printer Hire & Copy charges  | 30,200   |  | 7    |
| Restructuring Costs   | (19,800)   |  | 8    |
| Publications & Subscriptions  | 700  |  |      |
| Events Support  | 1,800  |  |      |
| Telephones  | 3,200  |  |      |
| Misc Supplies & Services  | (2,200)  |  |      |
|   | <b>(67,500)</b>  |  |      |
| <b>Third Party Payments</b>   | <b>(7,500)</b>   |  | 9    |
| <b>GROSS EXPENDITURE TOTAL</b>  | <b>(263,000)</b>   |  |      |
| <b>Income</b>   |  |  |      |
| Benefits Admin  | 2,600  |  |      |
| Other Local Authority Income - Customer Services Veterans Post  | (1,400)  |  |      |
| Modernisation Fund  | 259,100  |  | 10   |
| Repairs and Renewals  | 31,500   |  | 11   |
| Miscellaneous income  | 28,800   |  |      |
|   | <b>320,600</b>   |  |      |
| <b>NET EXPENDITURE TOTAL</b>  | <b>57,600</b>  |  |      |
| <b>Notes:</b>   |  |  |      |
| <ol style="list-style-type: none"> <li>1 Overspends in basic pay plus on costs, mainly within Human Resources offset by income (see note 10) and part year vacancies across the service.</li> <li>2 This relates to Redundancy and Severance Pay along with Agency staffing costs</li> <li>3 Relates to Refurbishment of Reception Areas at both Eastwood and Barrhead offices, funded by the Repairs and Renewals Fund (see note 11)</li> <li>4 Purchase of additional software mainly in the Creditors section.</li> <li>5 LAGGAN Upgrade - offset by Contribution from Reserves. Flexi System upgrade - offset by recharges to other departments.</li> <li>6 Microsoft IT Contract due to expire. Increased costs in renewing for digital capability. Info at Work Licences also included for Council Tax and Non Domestic Rates.</li> <li>7 Underspend on new improved print contract.</li> <li>8 Restructuring Costs</li> <li>9 Payment to West Lothian Council for Local Govt Digital Transformation Partnership not Budgeted.</li> <li>10 Costs recovered from Modernisation Fund for projects within Human Resources and Creditors.</li> <li>11 Contribution from Repairs &amp; Renewals Fund for refurbishments works in both Eastwood and Barrhead offices and LAGGAN upgrade (see note 5)</li> </ol> |  |  |      |
| <b>Delivery of Agreed Efficiencies</b>  |  | All efficiencies continue to be monitored and where any Efficiencies appear to be under pressure, alternatives are identified as required. |      |
| <b>Summary</b>  | Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £57,600. Where overspends or spending pressures have been identified, these will be offset by additional income or underspends to bring the position back to a balanced budget. |  |      |

**CHIEF EXECUTIVES OFFICE**  
**REVENUE BUDGET MONITORING - AS AT 19 AUGUST 2016**

| Explanation Of Variances (Over)/Under   | Forecast<br>Variance<br>(£)   | Note  |
|---|---|---|
| <b>Employee Costs</b>   |   |   |
| APT&C Costs plus on costs   | (8,500)   | 1   |
| Overtime  | 100   |   |
| Travel & Subsistence  | 3,700   |   |
| Redundancy & Severance Pay  | (51,600)  | 2   |
| Other Miscellaneous Staff Costs   | 8,900   | 3   |
|   | <b>(47,400)</b>   |   |
| <b>Supplies and Services</b>  |   |   |
| Miscellaneous Supplies and Services   | 16,400  | 4   |
| Printing and Stationery   | 7,100   | 5   |
| Telephones  | 2,600   |   |
| Purchase of Hardware and Software   | 4,000   |   |
| Corporate Training  | (16,300)  | 6   |
| Staff Conferences   | 2,200   |   |
| Legal Expenses  | 2,400   |   |
| Insurance   | 1,600   |   |
| Publications & Subscriptions  | 7,000   |   |
| Archiving Costs   | 4,500   |   |
| Other Administration Costs  | 5,200   |   |
| Other Operating Costs   | 4,700   |   |
|   | <b>41,400</b>   |   |
|   |   |   |
| <b>Gross Expenditure</b>  | <b>(6,000)</b>  |   |
| <b>Income</b>   |   |   |
| <b>Sales, Fees and Charges</b>  |   |   |
| General Sales Fees and Charges  | (2,500)   |   |
| Civic Licensing Income  | 7,800   | 7   |
| Licensing Board Income  | 3,000   |   |
| Registration Fees   | (400)   |   |
| <b>Other Accounts of the Authority</b>  |   |   |
| Other Accounts of the Authority -General  | 9,700   | 8   |
| Recovery from Other Expenditure   | (18,500)  | 9   |
| Contribution from Previous Years  | 17,800  | 10  |
| Miscellaneous income  | 1,800   |   |
|   | <b>18,700</b>   |   |
|   |   |   |
| <b>Net Expenditure</b>  | <b>12,700</b>   |   |
| <b>Notes:</b>   |   |   |
| 1 Projected underspend due mainly to the turnover reduction of 2.5% that is not expected to be realised across the Chief Executive's Office. This is mostly offset by vacancies in Accountancy Services.                                |   |   |
| 2 Payments of redundancy costs and a payment in lieu of notice in Accounting & Budgeting.   |   |   |
| 3 Expected underspend within Other Miscellaneous Staff Costs reflecting a lower than budgeted requirement across the Chief Executive's Office.  |   |   |
| 4 Projected underspend in Miscellaneous Supplies & Services in Accounting & Budgeting, Legal, Licensing Board, Civic Licensing and Internal Audit based upon last years outturn and current levels of expenditure for the year to date. |   |   |
| 5 Projected underspend in Printing and Stationery in Accounting & Budgeting, Legal, Internal Audit and Chief Executive's section based upon last years outturn and current levels of expenditure for the year to date.                  |   |   |
| 6 Projected increased Corporate Training funded by income from the Scottish Funding Council (see note 10).  |   |   |
| 7 Taxi Licence income in Civic Licensing is higher than budgeted due to increased uptake of taxi licences on the introduction of popular one or three year licences.  |   |   |
| 8 Procurement recharges to other departments for new equipment following the introduction of the new Vodafone contract.   |   |   |
| 9 Higher income in Civic Licensing ( see note 7) and the Licensing Board and lower operational costs resulting in a lower recharge to Miscellaneous Expenditure.  |   |   |
| 10 The contribution from previous years relates to income from the Scottish Funding Council and resources increased Corporate Training (see note 6).  |   |   |
| <b>Delivery of Agreed Efficiencies</b>  |   | All target efficiencies continue to be monitored. |
| <b>Summary</b>  | Period 5 figures have been prepared on a probable outturn basis and therefore reflect the projected full year costs which currently reflects an overall underspend of £12,700. All variances will continue to be monitored to ensure their status is consistent with that reported. |   |

**MISCELLANEOUS EXPENDITURE & INCOME**  
**REVENUE BUDGET MONITORING - AS AT 19 AUGUST 2016**

| Explanation Of Variances (Over)/Under  | Forecast<br>Variance<br>(£)   | Note |
|--|---|------|
| <b>Employee Costs</b>  |   |      |
| Overtime   | 0   |      |
| Travel & Subsistence   | (300)   |      |
| Redundancy & Severance Pay   | 0   |      |
| Agency Labour  | 0   |      |
|  | <b>(300)</b>  |      |
| <b>Property Costs</b>  |   |      |
| Non Domestic Rates   | (300)   |      |
|  | <b>(300)</b>  |      |
| <b>Supplies and Services</b>   |   |      |
| Professional Fees  | (5,000)   | 1    |
| Insurance  | (1,800)   |      |
| Audit Fee  | 9,900   | 2    |
| COSLA  | (200)   |      |
| Street Nameplates  | 5,000   |      |
| Restructuring Costs  | 184,000   | 3    |
| Equal Pay Payments   | (132,000)   | 4    |
| Miscellaneous Expenditure  | (10,000)  | 5    |
|  | <b>49,900</b>   |      |
| <b>Transfer Payments</b>   |   |      |
| Superannuation Additional Allowances   | 164,000   | 6    |
|  | <b>164,000</b>  |      |
| <b>Support Services</b>  |   |      |
| Civic Licensing Recharge   | 15,000  | 7    |
| Licensing Board Recharge   | 3,500   | 7    |
|  | <b>18,500</b>   |      |
|  |   |      |
| <b>Gross Expenditure</b>   | <b>231,800</b>  |      |
| <b>Income</b>  |   |      |
| Property Rentals   | 1,600   |      |
| Provision Release  | 137,000   | 8    |
| Miscellaneous Income   | 14,000  | 9    |
|  | <b>152,600</b>  |      |
|  |   |      |
| <b>Net Expenditure</b>   | <b>384,400</b>  |      |
| <b>Notes:</b>  |   |      |
| 1 Equal Pay Tribunal Advice to be covered by income from Equal Pay Provision (see note 8).   |   |      |
| 2 Underspend due to a reduction in External Audit Fee.   |   |      |
| 3 Lower than anticipated call on Corporate Resource  |   |      |
| 4 Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 8).  |   |      |
| 5 Fees in relation to professional VAT services (see note 9).  |   |      |
| 6 Lower than anticipated expenditure within Superannuation Additional allowances.  |   |      |
| 7 Reduction in recharge from Service Departments due to lower net costs for Civic Licensing and Licencing Board.   |   |      |
| 8 Matched Provision Release to cover Equal Pay Payments (see notes 1 & 4).   |   |      |
| 9 Over-recovery of Miscellaneous Income is mainly in relation to the recharge of fees for professional VAT services to Other Accounts of the Authority (see note 5). |   |      |
| <b>Delivery of Agreed Efficiencies</b>   | All target efficiencies continue to be monitored.   |      |
| <b>Summary</b>   | Taking into account the latest information at Period 5, the forecast variance is an underspend of £384,400.<br>All variances will continue to be monitored to ensure their status is consistent with that reported. |      |



## OTHER HOUSING

## PROBABLE OUTTURN VARIANCES - as at 19th August 2016

| Explanation of Variances (over)/under                        | Total<br>Variance<br>£ | Note |
|--|------------------------|------|
| <b>Employee Costs</b>  |                        |      |
| New Grant Funded posts                                       | (40,400)               | 1    |
| Various other payroll costs                                  | (5,000)                |      |
|  | <b>(45,400)</b>        |      |
| <b>Property Costs</b>  |                        |      |
| Lease payments for Private Sector Leasing (PSL's) properties | (15,500)               | 2    |
|  | <b>(24,500)</b>        |      |
| <b>Supplies and Services</b>                                 |                        |      |
| Cost of renovating, furniture etc. in Homeless properties    | 46,400                 | 3    |
| Various other Supplies & Services                            | (31,100)               | 4    |
|  | <b>15,300</b>          |      |
| <b>Third Party Payments</b>                                  |                        |      |
| Other Payments To Other Bodies                               | 8,200                  |      |
|  | <b>8,200</b>           |      |
| <b>Transfer Payments</b>                                     |                        |      |
| HB's - Rent Rebates and Allowances                           | (807,700)              | 5    |
| Specific Debt Written Off                                    | (50,000)               | 6    |
| PSHG - Repairs Grant   | (24,700)               | 7    |
| Bed & Breakfast Accommodation                                | 25,000                 | 8    |
|  | <b>(857,400)</b>       |      |
|  |                        |      |
| <b>Gross Expenditure</b>                                     | <b>(903,800)</b>       |      |
| <b>Income</b>  |                        |      |
| HB's - Rent Rebates and Allowances                           | 822,700                | 5    |
| Welfare Reform Income  | 20,100                 | 1    |
| PSHG Grant Income  | 24,700                 | 7    |
| Refugee Grant Income   | 34,600                 | 1    |
| Various other small income variances                         | 23,800                 | 9    |
| Total Income   | <b>925,900</b>         |      |
|  |                        |      |
| <b>NET EXPENDITURE</b>                                       | <b>Totals 22,100</b>   |      |

## Notes:

- Two posts - Welfare Reform Housing Officer and Refugee Resettlement Officer matched by additional funding.
- Lease payment reflecting increase in number of Private Sector Leasing properties offset by additional income (see note 9)
- Savings in maintenance costs due to fewer Homeless Person Units than originally budgeted.
- Increase in various Supplies costs including Voids and recharges from other departments, slightly higher than budgeted costs.
- Housing Benefit net movements based on mid year Department of Works and Pensions return.
- Estimated impact of debt write off - related to recharge of repair work.
- Overspend funded through additional Private Sector Housing Grant income from carry forward of 2015/16 funds.
- Planned saving through reduction in use of Bed & Breakfast for temporary homeless accommodation.
- Various changes in rental income reflecting changes in number of Homeless Person Units and Private Sector Leasing properties.

## Delivery of Agreed Efficiencies:

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

## Summary

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Two new posts in other housing are causing an overspend but these are offset by income and resource transfers. A slight overspend elsewhere within Payroll is projected to cause slight pressure in the budget but at present it is expected that management action can contain this pressure. A projected underspend in Bed and Breakfast accommodation in line with management action allows a small underspend of £22,100 to be shown at period 5.

**COMBINED HOUSING REVENUE ACCOUNT (HRA)**  
**REVENUE BUDGET MONITORING AS AT 19th AUGUST 2016**

| Explanation of Variances (over)/under            | Total<br>Variance<br>£ | Note |
|--|------------------------|------|
| <b>Employee Costs</b>                            |                        |      |
| Election Payments                                | (21,700)               | 1    |
| Other Payroll costs including turnover.          | 8,100                  |      |
|  | <b>(13,600)</b>        |      |
| <b>Property Costs</b>                            |                        |      |
| All Property costs                               | (5,300)                |      |
|  | <b>(5,300)</b>         |      |
| <b>Supplies and Services</b>                     |                        |      |
| Materials, Contractors/Agency                    | (139,400)              | 2    |
| Owner Occupier Receipts                          | (450,000)              | 3    |
| Irrecoverables                                   | 35,000                 | 4    |
| Other Supplies & Services                        | (16,000)               | 5    |
|  | <b>(570,400)</b>       |      |
| <b>Transfer Payments</b>                         |                        |      |
| Bad Debt Provision                               | (153,200)              | 4    |
| Other miscellaneous Transfer Payments            | (5,500)                |      |
|  | <b>(158,700)</b>       |      |
| <b>Depreciation &amp; Impairment Losses</b>      |                        |      |
| Loan Charges                                     | 30,000                 | 6    |
|  | <b>30,000</b>          |      |
|  |                        |      |
|  | <b>(718,000)</b>       |      |
| <b>Income</b>                                    |                        |      |
| Rental income                                    | (52,800)               | 7    |
| Recharged Repairs/Service Charges                | 24,100                 | 8    |
| Non-HRA generated income(including from Capital) | 150,000                | 9    |
| Contribution from Bad Dept Provision             | 130,000                | 4    |
| Owner Occupier Receipts                          | 450,000                | 3    |
| Total Income                                     | <b>701,300</b>         |      |
|  |                        |      |
| <b>NET EXPENDITURE</b>                           | <b>(16,700)</b>        |      |
| <b>Totals</b>                                    |                        |      |

**Notes:**

1. Election payments for Non-Housing Revenue Account staff - this is matched by income. (see note 9)
2. Estimated additional costs required to generate additional Capital and other income. (see note 9)
3. Estimated value of capital spend on non-Housing Revenue Account properties matched by owner receipts.
4. Net effect of debt related adjustments including irrecoverables, write-offs, increase in Bad Debt Provision less contribution from Bad Debt Provision.
5. Various minor overspends from miscellaneous Supplies expenditure categories.
6. Projected underspend in loans charges linked to increased capital receipts via right to buy sales.
7. Reduction in rental income due to significantly higher Right-to-Buy sales before scheme is withdrawn.
8. Increased income from recharges to Owner/Tenants and from Service Charges.
9. Higher income due to two elections and increase in capital works.

**Delivery of Agreed Efficiencies:**

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

**Summary**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Increased work related to the capital programme is expected to result in higher costs but also higher income recovered within the Housing Maintenance team. Apart from this the main pressure within the Housing Revenue Account comes from significantly increased numbers of house sales as the right to buy scheme draws to a close, reducing the potential rental income in this financial year. However it is expected capital receipts in this respect will have a favourable impact on Loans charges. As a result a slight overspend is projected at period 5 but it is anticipated that management action can bring the account in on budget at the year end.

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY  
PERIOD 5 19TH AUGUST 2016

| DEPARTMENT                              | APPROVED<br>BUDGET<br>01/09/16 | BASE BUDGET<br>ADJUSTMENTS | OPERATIONAL<br>ADJUSTMENTS | REVISED<br>BUDGET  | BUDGET<br>TO DATE | ACTUAL<br>TO DATE | VARIANCE         |                |
|---|--------------------------------|----------------------------|----------------------------|--------------------|-------------------|-------------------|------------------|----------------|
|   |                                |                            |                            |                    |                   |                   | PERIOD           | FORECAST       |
| EDUCATION                               | 128,129,400                    | 0                          | 116,900                    | 128,246,300        | 38,724,400        | 36,082,000        | 2,642,400        | 280,400        |
| HEALTH & SOCIAL CARE PARTNERSHIP        | 4,028,700                      | 0                          | (3,333,000)                | 695,700            | 2,710,500         | 1,918,000         | 792,500          | 0              |
| CONTRIBUTION TO INTEGRATION JOINT BOARD | 46,089,000                     | 0                          | 0                          | 46,089,000         | 9,134,700         | 7,717,000         | 1,417,700        | 0              |
| ENVIRONMENT                             | 28,430,900                     | 0                          | 0                          | 28,430,900         | 8,136,900         | 7,792,000         | 344,900          | (8,400)        |
| ENVIRONMENT - SUPPORT                   | 0                              | 0                          | 0                          | 0                  | 822,500           | 952,000           | (129,500)        | (10,500)       |
| CHIEF EXECUTIVES OFFICE                 | 0                              | 0                          | 0                          | 0                  | 1,012,300         | 1,018,100         | (5,800)          | 12,700         |
| CORP & COMM - COMMUNITY RESOURCES       | 3,707,700                      | 0                          | 0                          | 3,707,700          | 1,203,900         | 1,179,400         | 24,500           | 33,500         |
| CORP & COMM - SUPPORT                   | 0                              | 0                          | 0                          | 0                  | 4,387,700         | 3,778,900         | 608,800          | 57,600         |
| OTHER EXPENDITURE/HOUSING               | 13,374,400                     | 0                          | 12,500                     | 13,386,900         | 373,200           | (207,500)         | 580,700          | 406,500        |
| JOINT BOARDS                            | 2,293,000                      | 0                          | 0                          | 2,293,000          | 1,102,500         | 1,095,600         | 6,900            | 20,300         |
| BENEFITS                                | 0                              | 0                          | 0                          | 0                  | 0                 | 0                 | 0                | 0              |
| CONTINGENCIES                           | 372,200                        | 0                          | (12,500)                   | 359,700            | 0                 | 0                 | 0                | 0              |
| CONTRIBUTION TO RESERVES                | 0                              | 0                          | 0                          | 0                  | 0                 | 0                 | 0                | 0              |
| CAPITAL FINANCING - LOAN CHARGES        | 0                              | 0                          | 0                          | 0                  | 0                 | 0                 | 0                | 0              |
| HOUSING REVENUE ACCT                    | 0                              | 0                          | 0                          | 0                  | (2,032,800)       | (2,158,800)       | 126,000          | (16,700)       |
| <b>TOTAL</b>                            | <b>226,425,300</b>             | <b>0</b>                   | <b>(3,216,100)</b>         | <b>223,209,200</b> | <b>65,575,800</b> | <b>59,166,700</b> | <b>6,409,100</b> | <b>775,400</b> |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY  
 PERIOD 5 19TH AUGUST 2016

| SUBJECTIVE DETAIL                | APPROVED<br>BUDGET<br>01/09/16 | BASE BUDGET<br>ADJUSTMENTS | OPERATIONAL<br>ADJUSTMENTS | REVISED<br>ESTIMATE | ESTIMATE<br>TO DATE | ACTUAL<br>TO DATE | VARIANCE         |                |
|----------------------------------|--------------------------------|----------------------------|----------------------------|---------------------|---------------------|-------------------|------------------|----------------|
|                                  |                                |                            |                            |                     |                     |                   | PERIOD           | FORECAST       |
| Employee Costs                   | 124,434,400                    | 0                          | (92,200)                   | 124,342,200         | 43,845,900          | 43,040,800        | 805,100          | (505,700)      |
| Property Costs                   | 15,014,000                     | 0                          | 107,600                    | 15,121,600          | 6,806,300           | 6,133,100         | 673,200          | (33,500)       |
| Transport & Plant Costs          | 5,133,500                      | 0                          | 0                          | 5,133,500           | 2,036,200           | 1,790,700         | 245,500          | (116,100)      |
| Supplies & Services              | 49,099,600                     | 0                          | 170,300                    | 49,269,900          | 16,701,700          | 13,988,400        | 2,713,300        | (1,676,700)    |
| Third Party Payments             | 88,385,100                     | 0                          | (48,800)                   | 88,336,300          | 20,296,500          | 16,630,300        | 3,666,200        | 1,178,200      |
| Transfer Payments                | 18,313,800                     | 0                          | 0                          | 18,313,800          | 6,662,000           | 6,908,400         | (246,400)        | (1,392,900)    |
| Support Services                 | 18,636,800                     | 0                          | 0                          | 18,636,800          | 35,400              | 33,800            | 1,600            | 121,500        |
| Depreciation & Impairment Losses | 16,695,200                     | 0                          | 0                          | 16,695,200          | 254,000             | 0                 | 254,000          | 30,000         |
| Joint Boards                     | 2,293,000                      | 0                          | 0                          | 2,293,000           | 1,102,500           | 1,095,600         | 6,900            | 20,300         |
| Contingencies                    | 372,200                        | 0                          | (12,500)                   | 359,700             | 0                   | 0                 | 0                | 0              |
| Capital Financing- Loans Charges | 0                              | 0                          | 0                          | 0                   | 0                   | 0                 | 0                | 0              |
| Total Expenditure                | 338,377,600                    | 0                          | 124,400                    | 338,502,000         | 97,740,500          | 89,621,100        | 8,119,400        | (2,374,900)    |
| Income                           | 111,952,300                    | 0                          | 3,340,500                  | 115,292,800         | 32,164,700          | 30,454,400        | (1,710,300)      | 3,150,300      |
| <b>TOTAL</b>                     | <b>226,425,300</b>             | <b>0</b>                   | <b>(3,216,100)</b>         | <b>223,209,200</b>  | <b>65,575,800</b>   | <b>59,166,700</b> | <b>6,409,100</b> | <b>775,400</b> |

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 5 19TH AUGUST 2016

| DEPARTMENT | SUBJECTIVE DETAIL                  | APPROVED BUDGET    | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE   | ESTIMATE TO DATE  | ACTUAL TO DATE    | VARIANCE         |                |
|------------|------------------------------------|--------------------|-------------------------|-------------------------|--------------------|-------------------|-------------------|------------------|----------------|
|            |                                    |                    |                         |                         |                    |                   |                   | PERIOD           | FORECAST       |
| Education  | Employee Costs                     | 84,377,400         |                         | (92,200)                | 84,285,200         | 26,589,000        | 26,194,700        | 394,300          | (227,600)      |
|            | Property Costs                     | 10,045,000         |                         | 107,600                 | 10,152,600         | 5,052,800         | 4,404,900         | 647,900          | (46,200)       |
|            | Transport & Plant Costs            | 1,768,900          |                         | 0                       | 1,768,900          | 720,500           | 500,200           | 220,300          | 38,300         |
|            | Supplies & Services                | 24,473,100         |                         | 157,800                 | 24,630,900         | 6,972,500         | 6,214,800         | 757,700          | (111,000)      |
|            | Third Party Payments               | 7,018,800          |                         | (48,800)                | 6,970,000          | 2,193,000         | 2,039,700         | 153,300          | 220,000        |
|            | Transfer Payments                  | 811,200            |                         | 0                       | 811,200            | 332,700           | 472,500           | (139,800)        | (479,900)      |
|            | Support Services                   | 4,553,800          |                         | 0                       | 4,553,800          | 0                 | 0                 | 0                | 0              |
|            | Depreciation and Impairment Losses | 7,896,400          |                         | 0                       | 7,896,400          | 0                 | 0                 | 0                | 0              |
|            | Total Expenditure                  | 140,944,600        | 0                       | 124,400                 | 141,069,000        | 41,860,500        | 39,826,800        | 2,033,700        | (606,400)      |
|            | Income                             | 12,815,200         |                         | 7,500                   | 12,822,700         | 3,136,100         | 3,744,800         | 608,700          | 886,800        |
|            | <b>TOTAL</b>                       | <b>128,129,400</b> | <b>0</b>                | <b>116,900</b>          | <b>128,246,300</b> | <b>38,724,400</b> | <b>36,082,000</b> | <b>2,642,400</b> | <b>280,400</b> |

**Budget Adjustments**

|  |          |
|--|----------|
| Additional Resources: 1 + 2 Languages              | 116,900  |
| Expenditure funded by Tesco Green Spaces grant     | 7,500    |
| Tesco Green Spaces grant income received           | (7,500)  |
| Devolved School Management - Employee Costs        | (92,200) |
| Devolved School Management - Property Costs        | 107,600  |
| Devolved School Management - Supplies and Services | 33,400   |
| Devolved School Management -Third Party Payments   | (48,800) |

-                      **116,900**

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 5 19TH AUGUST 2016

| DEPARTMENT | OBJECTIVE DETAIL           | APPROVED BUDGET    | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE   | ESTIMATE TO DATE  | ACTUAL TO DATE    | VARIANCE         |                |
|------------|----------------------------|--------------------|-------------------------|-------------------------|--------------------|-------------------|-------------------|------------------|----------------|
|            |                            |                    |                         |                         |                    |                   |                   | PERIOD           | FORECAST       |
| Education  | Pre Five Education         | 8,447,400          |                         | (12,600)                | 8,434,800          | 2,348,900         | 2,089,300         | 259,600          | (49,000)       |
|            | Primary Education          | 39,735,100         |                         | (49,500)                | 39,685,600         | 12,849,600        | 12,179,800        | 669,800          | (38,700)       |
|            | Secondary Education        | 53,865,600         |                         | 25,800                  | 53,891,400         | 17,951,100        | 17,264,700        | 686,400          | 213,000        |
|            | Schools Other              | 3,050,400          |                         | 208,600                 | 3,259,000          | 739,800           | 719,200           | 20,600           | (86,400)       |
|            | Special Education          | 6,387,700          |                         | 6,800                   | 6,394,500          | 1,685,700         | 1,560,600         | 125,100          | 226,700        |
|            | Psychological Services     | 870,600            |                         | 0                       | 870,600            | 286,800           | 272,600           | 14,200           | 0              |
|            | Transport (Excl Spec Educ) | 996,100            |                         | 0                       | 996,100            | 504,500           | 260,500           | 244,000          | 64,900         |
|            | Bursaries/EMAs             | 0                  |                         | 0                       | 0                  | 0                 | 1,600             | (1,600)          | 0              |
|            | Provision for Clothing     | 180,700            |                         | 0                       | 180,700            | 92,500            | 92,800            | (300)            | 0              |
|            | Administration & Support   | 7,857,100          |                         | (62,200)                | 7,794,900          | 1,055,100         | 938,900           | 116,200          | 102,000        |
|            | School Crossing Patrollers | 0                  |                         | 0                       | 0                  | (25,300)          | (33,600)          | 8,300            | 24,600         |
|            | Catering                   | 0                  |                         | 0                       | 0                  | 157,900           | 7,100             | 150,800          | 500            |
|            | Cleaning                   | 0                  |                         | 0                       | 0                  | (207,500)         | (180,700)         | (26,800)         | (170,600)      |
|            | Culture & Leisure Services | 6,738,700          |                         | 0                       | 6,738,700          | 1,285,300         | 909,200           | 376,100          | (6,600)        |
|            | <b>TOTAL</b>               | <b>128,129,400</b> | <b>0</b>                | <b>116,900</b>          | <b>128,246,300</b> | <b>38,724,400</b> | <b>36,082,000</b> | <b>2,642,400</b> | <b>280,400</b> |

**Budget Adjustments**

|   |                |
|---|----------------|
| Additional Resources: 1 + 2 Languages                 | 116,900        |
| Devolved School Management - Pre Five Education       | (12,600)       |
| Devolved School Management - Primary Education        | (49,500)       |
| Devolved School Management - Secondary Education      | 25,800         |
| Devolved School Management - Schools Other            | 91,700         |
| Devolved School Management - Special Education        | 6,800          |
| Devolved School Management - Administration & Support | (62,200)       |
|   | <u>-</u>       |
|   | <u>116,900</u> |

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 5 19 AUGUST 2016

| DEPARTMENT                       | SUBJECTIVE DETAIL                    | APPROVED BUDGET  | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED        | ESTIMATE         | ACTUAL           | VARIANCE       |           |
|----------------------------------|--------------------------------------|------------------|-------------------------|-------------------------|----------------|------------------|------------------|----------------|-----------|
|                                  |                                      |                  |                         |                         | ESTIMATE       | TO DATE          | TO DATE          | PERIOD         | FORECAST  |
| Health & Social Care Partnership | Employee Costs                       | 19,792,700       |                         |                         | 19,792,700     | 6,357,800        | 6,195,800        | 162,000        | (29,000)  |
|                                  | Property Costs                       | 990,500          |                         |                         | 990,500        | 243,900          | 266,800          | (22,900)       | 117,000   |
|                                  | Transport & Plant                    | 167,900          |                         |                         | 167,900        | 64,600           | 75,400           | (10,800)       | (71,000)  |
|                                  | Supplies & Services                  | 2,599,900        |                         |                         | 2,599,900      | 957,800          | 50,700           | 907,100        | 128,000   |
|                                  | Third Party Payments                 | 34,303,500       |                         |                         | 34,303,500     | 8,702,300        | 6,695,900        | 2,006,400      | 982,000   |
|                                  | Transfer Payments                    | -                |                         |                         | -              | -                | -                | -              | -         |
|                                  | Support Services                     | 2,326,000        |                         |                         | 2,326,000      | 5,800            | 3,600            | 2,200          | 3,000     |
|                                  | Depreciation and Impairment Losses   | 695,700          |                         |                         | 695,700        | 254,000          | 0                | 254,000        | 0         |
|                                  | Total Expenditure                    | 60,876,200       | -                       | -                       | 60,876,200     | 16,586,200       | 13,288,200       | 3,298,000      | 1,130,000 |
|                                  | Income                               | 10,758,500       |                         |                         | 10,758,500     | 4,741,000        | 3,653,200        | (1,087,800)    | (795,000) |
|                                  | Funding From Integration Joint Board | 46,089,000       |                         | 3,333,000               | 49,422,000     | 9,134,700        | 7,717,000        | (1,417,700)    | (335,000) |
|                                  | <b>Total</b>                         | <b>4,028,700</b> | <b>0</b>                | <b>(3,333,000)</b>      | <b>695,700</b> | <b>2,710,500</b> | <b>1,918,000</b> | <b>792,500</b> | <b>0</b>  |

Budget Adjustments

|  |                  |
|--|------------------|
| Funding From Integration Fund            | 1,903,000        |
| Funding From Integration Fund - Charging | 30,000           |
| Funding From NHS Integrated Care Fund    | 1,065,000        |
| Funding From NHS Delayed Discharge       | 335,000          |
|  | <u>3,333,000</u> |

The revised estimate balance of £695,700 reflects an accounting entry for capital charges which does not require to be funded

The Scottish Government introduced an Integration Fund of £250m as part of the 2016/17 Budget in respect of demographic pressures, review of charging thresholds and capacity (£125m), and the payment of the living wage to staff of providers of social care services (£125m). East Renfrewshire's share of the fund is £3.620m of which the IJB has allocated £1.933m to date in regards demographic pressures (1.738m), living wage (0.165m) , and charging (£0.030m).

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 5 19 AUGUST 2016

| DEPARTMENT                                | OBJECTIVE DETAIL             | APPROVED         | BASE BUDGET<br>ADJUSTMENTS | OPERATIONAL<br>ADJUSTMENTS | REVISED<br>ESTIMATE | ESTIMATE<br>TO DATE | ACTUAL<br>TO DATE | VARIANCE       |           |
|---|------------------------------|------------------|----------------------------|----------------------------|---------------------|---------------------|-------------------|----------------|-----------|
|   |                              | BUDGET           |                            |                            |                     |                     |                   | PERIOD         | FORECAST  |
| Health & Social<br>Care Partnership       | Service Strategy             | 809,800          |                            |                            | 809,800             | 219,200             | 201,500           | 17,700         | 13,000    |
|   | Children & Families          | 8,234,300        |                            |                            | 8,234,300           | 2,304,200           | 1,011,800         | 1,292,400      | 588,000   |
|   | Older People                 | 22,650,600       |                            |                            | 22,650,600          | 5,854,500           | 6,485,100         | (630,600)      | (131,000) |
|   | Physical/Sensory Disability  | 3,695,200        |                            |                            | 3,695,200           | 1,331,100           | 1,369,300         | (38,200)       | (227,000) |
|   | Learning Disability          | 7,526,900        |                            |                            | 7,526,900           | 1,435,300           | 1,085,000         | 350,300        | (94,000)  |
|   | Mental Health                | 1,455,400        |                            |                            | 1,455,400           | 253,500             | 455,800           | (202,300)      | 92,000    |
|   | Addictions/Substance Misuse  | 263,500          |                            |                            | 263,500             | 31,000              | 127,200           | (96,200)       | 122,000   |
|   | Criminal Justice             | 25,000           |                            |                            | 25,000              | 17,700              | 49,200            | (31,500)       | (2,000)   |
|   | Support Service & Management | 5,457,000        |                            |                            | 5,457,000           | 398,700             | (1,149,900)       | 1,548,600      | (26,000)  |
|   |                              |                  | 50,117,700                 | 0                          | 0                   | 50,117,700          | 11,845,200        | 9,635,000      | 2,210,200 |
| Core Funding from Integration Joint Board |                              | 46,089,000       |                            | 3,333,000                  | 49,422,000          | 9,134,700           | 7,717,000         | (1,417,700)    | (335,000) |
| <b>Total</b>                              |                              | <b>4,028,700</b> | <b>0</b>                   | <b>(3,333,000)</b>         | <b>695,700</b>      | <b>2,710,500</b>    | <b>1,918,000</b>  | <b>792,500</b> | <b>-</b>  |

Budget Adjustments

|  |                  |
|--|------------------|
| Funding From Integration Fund            | 1,903,000        |
| Funding From Integration Fund - Charging | 30,000           |
| Funding From NHS Integrated Care Fund    | 1,065,000        |
| Funding From NHS Delayed Discharge       | 335,000          |
|  | <u>3,333,000</u> |

The revised estimate balance of £695,700 reflects an accounting entry for capital charges which does not require to be funded

The Scottish Government introduced an Integration Fund of £250m as part of the 2016/17 Budget in respect of demographic pressures, review of charging thresholds and capacity (£125m), and the paymet of the living wage to staff of providers of social care services (£125m). East Renfrewshire's share of the fund is £3.620m owchich the IJB has allocated £1.933m to date in regards demographic pressures (1.738m), living wage (0.165m) , and charging (£0.030m).



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 2016

| DEPARTMENT                              | OBJECTIVE DETAIL | APPROVED BUDGET | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE | ESTIMATE TO DATE | ACTUAL TO DATE | VARIANCE  |          |
|---|------------------|-----------------|-------------------------|-------------------------|------------------|------------------|----------------|-----------|----------|
|   |                  |                 |                         |                         |                  |                  |                | PERIOD    | FORECAST |
| Contribution to Integration Joint Board | CORE FUNDING     | 46,089,000      |                         |                         | 46,089,000       | 9,134,700        | 7,717,000      | 1,417,700 | -        |
|   |                  |                 |                         |                         |                  |                  |                |           | -        |
|   |                  |                 |                         |                         |                  |                  |                |           |          |
|   |                  | 46,089,000      | -                       | -                       | 46,089,000       | 9,134,700        | 7,717,000      | 1,417,700 | -        |
|   |                  |                 |                         |                         |                  |                  |                |           |          |

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 5 19 AUGUST 2016

| DEPARTMENT                              | OBJECTIVE DETAIL                   | APPROVED<br>BUDGET | BASE BUDGET<br>ADJUSTMENTS | OPERATIONAL<br>ADJUSTMENTS | REVISED<br>ESTIMATE | ESTIMATE<br>TO DATE | ACTUAL<br>TO DATE | VARIANCE         |                  |
|---|------------------------------------|--------------------|----------------------------|----------------------------|---------------------|---------------------|-------------------|------------------|------------------|
|   |                                    |                    |                            |                            |                     |                     |                   | PERIOD           | FORECAST         |
| Contribution to Integration Joint Board | Employee Costs                     |                    |                            |                            |                     |                     |                   |                  |                  |
|   | Property Costs                     |                    |                            |                            |                     |                     |                   |                  |                  |
|   | Transport & Plant                  |                    |                            |                            |                     |                     |                   |                  |                  |
|   | Supplies & Services                |                    |                            |                            |                     |                     |                   |                  |                  |
|   | Third Party Payments               | 46,089,000         |                            |                            | 46,089,000          | 9,134,700           | 7,717,000         | 1,417,700        | -                |
|   | Transfer Payments                  |                    |                            |                            |                     |                     |                   |                  |                  |
|   | Support Services                   |                    |                            |                            |                     |                     |                   |                  |                  |
|   | Depreciation and Impairment Losses |                    |                            |                            |                     |                     |                   |                  |                  |
|   | Contribution to Reserve            |                    |                            |                            |                     |                     |                   |                  |                  |
|   | <b>Total Expenditure</b>           |                    | <b>46,089,000</b>          | -                          | -                   | <b>46,089,000</b>   | <b>9,134,700</b>  | <b>7,717,000</b> | <b>1,417,700</b> |
| Income                                  |                                    |                    |                            |                            |                     |                     |                   |                  |                  |
|   |                                    | -                  | -                          | -                          | -                   | -                   | -                 | -                | -                |
|   |                                    | <b>46,089,000</b>  | -                          | -                          | <b>46,089,000</b>   | <b>9,134,700</b>    | <b>7,717,000</b>  | <b>1,417,700</b> | -                |

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 5 19 AUGUST 2016

| DEPARTMENT   | SUBJECTIVE DETAIL                | APPROVED BUDGET | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE | ESTIMATE TO DATE | ACTUAL TO DATE | VARIANCE       |             |
|--------------|----------------------------------|-----------------|-------------------------|-------------------------|------------------|------------------|----------------|----------------|-------------|
|              |                                  |                 |                         |                         |                  |                  |                | PERIOD         | FORECAST    |
| Environment  | Employee Costs                   | 12,563,200      |                         |                         | 12,563,200       | 4,132,100        | 3,994,600      | 137,500        | 44,400      |
|              | Property Costs                   | 1,849,100       |                         |                         | 1,849,100        | 411,900          | 557,500        | (145,600)      | (35,700)    |
|              | Transport & Plant Costs          | 2,989,000       |                         |                         | 2,989,000        | 1,147,500        | 1,133,100      | 14,400         | (78,500)    |
|              | Supplies & Services              | 16,717,100      |                         |                         | 16,717,100       | 5,860,400        | 5,464,100      | 396,300        | (996,300)   |
|              | Third Party Payments             | 300,600         |                         |                         | 300,600          | 112,200          | 20,100         | 92,100         | (24,500)    |
|              | Transfer Payments                | 283,900         |                         |                         | 283,900          | 77,600           | 127,600        | (50,000)       | (60,900)    |
|              | Support Services                 | 2,336,300       |                         |                         | 2,336,300        | (400)            | 0              | (400)          | 100,000     |
|              | Depreciation & Impairment Losses | 3,554,900       |                         |                         | 3,554,900        | 0                | 0              | 0              | 0           |
|              | Total Expenditure                | 40,594,100      | 0                       | 0                       | 40,594,100       | 11,741,300       | 11,297,000     | 444,300        | (1,051,500) |
|              | Income                           | 12,163,200      |                         |                         | 12,163,200       | 3,604,400        | 3,505,000      | (99,400)       | 1,043,100   |
| <b>TOTAL</b> | <b>28,430,900</b>                | <b>0</b>        | <b>0</b>                | <b>28,430,900</b>       | <b>8,136,900</b> | <b>7,792,000</b> | <b>344,900</b> | <b>(8,400)</b> |             |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 2016

| DEPARTMENT  | OBJECTIVE DETAIL         | APPROVED BUDGET   | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE  | ESTIMATE TO DATE | ACTUAL TO DATE   | VARIANCE       |                |
|-------------|--------------------------|-------------------|-------------------------|-------------------------|-------------------|------------------|------------------|----------------|----------------|
|             |                          |                   |                         |                         |                   |                  |                  | PERIOD         | FORECAST       |
| Environment | Directorate              | 1,128,000         |                         |                         | 1,128,000         | 301,700          | 314,600          | (12,900)       | (82,800)       |
|             | Environment Accomodation | 0                 |                         |                         | 0                 | 228,700          | 380,600          | (151,900)      | (1,500)        |
|             | Energy Management        | 78,400            |                         |                         | 78,400            | 27,200           | 4,500            | 22,700         | 0              |
|             | Development Management   | 508,500           |                         |                         | 508,500           | 90,100           | 113,900          | (23,800)       | (39,900)       |
|             | Development Planning     | 878,000           |                         |                         | 878,000           | 251,100          | 100,600          | 150,500        | (42,400)       |
|             | Economic Development     | 1,399,000         |                         |                         | 1,399,000         | 331,600          | 213,600          | 118,000        | 76,500         |
|             | Building Control         | 130,900           |                         |                         | 130,900           | (18,000)         | (37,700)         | 19,700         | 61,900         |
|             | Roads                    | 12,414,600        |                         |                         | 12,414,600        | 3,733,000        | 3,803,700        | (70,700)       | (4,700)        |
|             | Roads Contracting Unit   | 0                 |                         |                         | 0                 | (175,300)        | (89,000)         | (86,300)       | 0              |
|             | Parks                    | 2,326,800         |                         |                         | 2,326,800         | 707,600          | 725,000          | (17,400)       | (150,000)      |
|             | Cleansing                | 4,249,000         |                         |                         | 4,249,000         | 996,100          | 863,900          | 132,200        | 43,300         |
|             | Waste Management         | 4,089,300         |                         |                         | 4,089,300         | 1,439,100        | 1,144,000        | 295,100        | 93,800         |
|             | Protective Services      | 1,228,400         |                         |                         | 1,228,400         | 336,100          | 309,400          | 26,700         | 37,400         |
|             | Vehicle Services         | 0                 |                         |                         | 0                 | (112,100)        | (55,100)         | (57,000)       | 0              |
|             | <b>TOTAL</b>             | <b>28,430,900</b> | <b>0</b>                | <b>0</b>                | <b>28,430,900</b> | <b>8,136,900</b> | <b>7,792,000</b> | <b>344,900</b> | <b>(8,400)</b> |

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 5 19 AUGUST 2016

| DEPARTMENT          | OBJECTIVE DETAIL                 | APPROVED BUDGET | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE | ESTIMATE TO DATE | ACTUAL TO DATE   | VARIANCE        |           |
|---------------------|----------------------------------|-----------------|-------------------------|-------------------------|------------------|------------------|------------------|-----------------|-----------|
|                     |                                  |                 |                         |                         |                  |                  |                  | PERIOD          | FORECAST  |
| Environment Support | Employee Costs                   | 1,372,400       |                         |                         | 1,372,400        | 444,000          | 437,700          | 6,300           | (30,000)  |
|                     | Property Costs                   | 861,900         |                         |                         | 861,900          | 500,900          | 450,100          | 50,800          | (13,500)  |
|                     | Transport & Plant Costs          | 0               |                         |                         | 0                | 0                | 0                | 0               | 0         |
|                     | Supplies & Services              | 254,700         |                         |                         | 254,700          | 47,600           | 97,700           | (50,100)        | (128,800) |
|                     | Transfer Payments                | 0               |                         |                         | 0                | 0                | 0                | 0               | 0         |
|                     | Support Services                 | 0               |                         |                         | 0                | 0                | 0                | 0               | 0         |
|                     | Depreciation & Impairment Losses | 57,700          |                         |                         | 57,700           | 0                | 0                | 0               | 0         |
|                     | Total Expenditure                | 2,546,700       | 0                       | 0                       | 2,546,700        | 992,500          | 985,500          | 7,000           | (172,300) |
|                     | Income                           | 772,000         |                         |                         | 772,000          | 170,000          | 33,500           | (136,500)       | 161,800   |
| <b>TOTAL</b>        | <b>1,774,700</b>                 | <b>0</b>        | <b>0</b>                | <b>1,774,700</b>        | <b>822,500</b>   | <b>952,000</b>   | <b>(129,500)</b> | <b>(10,500)</b> |           |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 2016

| DEPARTMENT          | OBJECTIVE DETAIL     | APPROVED BUDGET  | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE | ESTIMATE TO DATE | ACTUAL TO DATE | VARIANCE         |                 |
|---------------------|----------------------|------------------|-------------------------|-------------------------|------------------|------------------|----------------|------------------|-----------------|
|                     |                      |                  |                         |                         |                  |                  |                | PERIOD           | FORECAST        |
| Environment Support | Property & Technical | 826,000          |                         |                         | 826,000          | 319,100          | 545,600        | (226,500)        | (30,300)        |
|                     | Accommodation        | 948,700          |                         |                         | 948,700          | 503,400          | 406,400        | 97,000           | 19,800          |
|                     | Total Expenditure    | 1,774,700        | 0                       | 0                       | 1,774,700        | 822,500          | 952,000        | (129,500)        | (10,500)        |
|                     | <b>TOTAL</b>         | <b>1,774,700</b> | <b>0</b>                | <b>0</b>                | <b>1,774,700</b> | <b>822,500</b>   | <b>952,000</b> | <b>(129,500)</b> | <b>(10,500)</b> |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 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            | 2,893,800       |                         |                         | 2,893,800        | 929,600          | 917,200        | 12,400        | 16,900   |
|  | Property Costs            | 79,300          |                         |                         | 79,300           | 20,400           | 36,800         | (16,400)      | (11,000) |
|  | Transport & Plant Costs   | 41,800          |                         |                         | 41,800           | 16,100           | 17,100         | (1,000)       | (4,600)  |
|  | Supplies & Services       | 256,300         |                         |                         | 256,300          | 83,800           | 143,700        | (59,900)      | (37,300) |
|  | Third Party Payments      | 66,000          |                         |                         | 66,000           | 66,000           | 55,600         | 10,400        | 0        |
|  | Transfer Payments         | 187,000         |                         |                         | 187,000          | 151,800          | 146,600        | 5,200         | 0        |
|  | Support Services          | 680,500         |                         |                         | 680,500          | 0                | 0              | 0             | 0        |
|  | Depreciation & Impairment | 30,400          |                         |                         | 30,400           | 0                | 0              | 0             | 0        |
|  | Total Expenditure         | 4,235,100       | 0                       | 0                       | 4,235,100        | 1,267,700        | 1,317,000      | (49,300)      | (36,000) |
|  | Income                    | 527,400         |                         |                         | 527,400          | 63,800           | 137,600        | 73,800        | 69,500   |
| <b>TOTAL</b>                                 | <b>3,707,700</b>          | <b>0</b>        | <b>0</b>                | <b>3,707,700</b>        | <b>1,203,900</b> | <b>1,179,400</b> | <b>24,500</b>  | <b>33,500</b> |          |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 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   | 1,077,900        |                         |                         | 1,077,900        | 272,500          | 261,200          | 11,300        | (18,900)      |
|  | Community Planning         | 446,000          |                         |                         | 446,000          | 84,900           | 67,200           | 17,700        | 19,600        |
|  | Community Facilities       | 156,600          |                         |                         | 156,600          | 52,900           | 53,000           | (100)         | 1,600         |
|  | Community Safety           | 1,611,900        |                         |                         | 1,611,900        | 488,100          | 512,000          | (23,900)      | 37,700        |
|  | Equalities                 | 124,300          |                         |                         | 124,300          | 38,300           | 39,100           | (800)         | (3,500)       |
|  | Registrars/Grants          | 152,300          |                         |                         | 152,300          | 164,500          | 149,200          | 15,300        | (3,400)       |
|  | Auchenback Resource Centre | 30,700           |                         |                         | 30,700           | 11,800           | 8,500            | 3,300         | 0             |
|  | Area Forums                | 0                |                         |                         | 0                | 0                | 0                | 0             | 0             |
|  | Community Resources Mgt    | 108,000          |                         |                         | 108,000          | 90,900           | 89,200           | 1,700         | 400           |
| <b>TOTAL</b>                                 |                            | <b>3,707,700</b> | <b>0</b>                | <b>0</b>                | <b>3,707,700</b> | <b>1,203,900</b> | <b>1,179,400</b> | <b>24,500</b> | <b>33,500</b> |



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 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            | 8,829,800       |                         |                         | 8,829,800        | 2,908,200        | 2,811,000      | 97,200        | (173,700) |
|                               | Property Costs            | 3,500           |                         |                         | 3,500            | 1,600            | 6,100          | (4,500)       | (14,000)  |
|                               | Transport & Plant Costs   | 61,600          |                         |                         | 61,600           | 23,700           | 18,400         | 5,300         | (300)     |
|                               | Supplies & Services       | 3,243,200       |                         |                         | 3,243,200        | 1,614,700        | 1,434,000      | 180,700       | (67,500)  |
|                               | Third Party Payments      | 64,100          |                         |                         | 64,100           | 3,200            | 2,400          | 800           | (7,500)   |
|                               | Transfer Payments         | 4,211,300       |                         |                         | 4,211,300        | 70,500           | 2,600          | 67,900        | 0         |
|                               | Support Services          | 0               |                         |                         | 0                | 0                | 0              | 0             | 0         |
|                               | Depreciation & Impairment | 704,700         |                         |                         | 704,700          | 0                | 0              | 0             | 0         |
|                               | Total Expenditure         | 17,118,200      | 0                       | 0                       | 17,118,200       | 4,621,900        | 4,274,500      | 347,400       | (263,000) |
|                               | Income                    | 7,452,600       |                         |                         | 7,452,600        | 234,200          | 495,600        | 261,400       | 320,600   |
| <b>TOTAL</b>                  | <b>9,665,600</b>          | <b>0</b>        | <b>0</b>                | <b>9,665,600</b>        | <b>4,387,700</b> | <b>3,778,900</b> | <b>608,800</b> | <b>57,600</b> |           |

0

EAST RENFREWSHIRE COUNCIL  
BUDGETARY CONTROL STATEMENT  
PERIOD 5 19 AUGUST 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                 | 773,100          |                         |                         | 773,100          | 435,900          | 311,200          | 124,700        | (51,000)      |
|                               | Council Tax & NDR        | 127,800          |                         |                         | 127,800          | 214,800          | 178,100          | 36,700         | 14,000        |
|                               | ICT                      | 3,554,000        |                         |                         | 3,554,000        | 1,421,800        | 1,097,100        | 324,700        | (1,600)       |
|                               | Directorate              | 161,900          |                         |                         | 161,900          | 52,100           | 52,800           | (700)          | (3,200)       |
|                               | Policy                   | 447,700          |                         |                         | 447,700          | 175,600          | 201,900          | (26,300)       | (12,300)      |
|                               | Public Relations         | 372,700          |                         |                         | 372,700          | 154,200          | 157,700          | (3,500)        | 23,300        |
|                               | Corporate Personnel      | 1,735,200        |                         |                         | 1,735,200        | 786,500          | 654,600          | 131,900        | 27,000        |
|                               | Admin & Printing         | 894,000          |                         |                         | 894,000          | 374,600          | 346,000          | 28,600         | 70,900        |
|                               | Members Expenses         | 0                |                         |                         | 0                | 166,800          | 199,700          | (32,900)       | 0             |
|                               | Customer Services & MART | 1,599,200        |                         |                         | 1,599,200        | 605,400          | 579,800          | 25,600         | (9,500)       |
| <b>TOTAL</b>                  |                          | <b>9,665,600</b> | <b>0</b>                | <b>0</b>                | <b>9,665,600</b> | <b>4,387,700</b> | <b>3,778,900</b> | <b>608,800</b> | <b>57,600</b> |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 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               | 2,968,800       |                         |                         | 2,968,800        | 929,900          | 970,000        | (40,100)      | (47,400) |
|                          | Property Costs            | 0               |                         |                         | 0                | 0                | 0              | 0             | 0        |
|                          | Transport Costs           | 0               |                         |                         | 0                | 0                | 0              | 0             | 0        |
|                          | Supplies & Services       | 354,500         |                         |                         | 354,500          | 168,600          | 139,000        | 29,600        | 41,400   |
|                          | Third Party Payments      | 71,000          |                         |                         | 71,000           | 0                | 0              | 0             | 0        |
|                          | Transfer Payments         | 0               |                         |                         | 0                | 0                | 0              | 0             | 0        |
|                          | Support Services          | 124,300         |                         |                         | 124,300          | 0                | 0              | 0             | 0        |
|                          | Depreciation & Impairment | 0               |                         |                         | 0                | 0                | 0              | 0             | 0        |
|                          | Total Expenditure         | 3,518,600       | 0                       | 0                       | 3,518,600        | 1,098,500        | 1,109,000      | (10,500)      | (6,000)  |
|                          | Income                    | 414,000         |                         |                         | 414,000          | 86,200           | 90,900         | 4,700         | 18,700   |
| <b>TOTAL</b>             | <b>3,104,600</b>          | <b>0</b>        | <b>0</b>                | <b>3,104,600</b>        | <b>1,012,300</b> | <b>1,018,100</b> | <b>(5,800)</b> | <b>12,700</b> |          |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 2016

| DEPARTMENT               | OBJECTIVE DETAIL        | APPROVED BUDGET | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE | ESTIMATE TO DATE | ACTUAL TO DATE | VARIANCE      |          |
|--------------------------|-------------------------|-----------------|-------------------------|-------------------------|------------------|------------------|----------------|---------------|----------|
|                          |                         |                 |                         |                         |                  |                  |                | PERIOD        | FORECAST |
| Chief Executive's Office | Chief Executives Office | 242,400         |                         |                         | 242,400          | 79,600           | 75,500         | 4,100         | (1,500)  |
|                          | Accountancy             | 1,607,100       |                         |                         | 1,607,100        | 592,600          | 610,900        | (18,300)      | 0        |
|                          | Legal                   | 587,300         |                         |                         | 587,300          | 190,200          | 186,500        | 3,700         | 7,100    |
|                          | Procurement             | 421,000         |                         |                         | 421,000          | 113,000          | 116,900        | (3,900)       | 4,100    |
|                          | Civic Licensing         | 0               |                         |                         | 0                | (31,300)         | (51,800)       | 20,500        | 0        |
|                          | Licensing Board         | 0               |                         |                         | 0                | (11,000)         | 1,900          | (12,900)      | 0        |
|                          | Internal Audit          | 246,800         |                         |                         | 246,800          | 79,200           | 78,200         | 1,000         | 3,000    |
|                          | Total Expenditure       | 3,104,600       | 0                       | 0                       | 3,104,600        | 1,012,300        | 1,018,100      | (5,800)       | 12,700   |
| <b>TOTAL</b>             | <b>3,104,600</b>        | <b>0</b>        | <b>0</b>                | <b>3,104,600</b>        | <b>1,012,300</b> | <b>1,018,100</b> | <b>(5,800)</b> | <b>12,700</b> |          |
|                          |                         |                 |                         |                         |                  |                  |                |               |          |

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 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 | 11,295,700        |                         | 12,500                  | 11,308,200        | 787,900          | 404,200          | 383,700        | 231,800        |
|  | Income            | 217,000           |                         |                         | 217,000           | 6,500            | 35,600           | 29,100         | 152,600        |
|  |                   | 11,078,700        | 0                       | 12,500                  | 11,091,200        | 781,400          | 368,600          | 412,800        | 384,400        |
|  | Other Housing     | 2,295,700         |                         |                         | 2,295,700         | (408,200)        | (576,100)        | 167,900        | 22,100         |
|  | <b>TOTAL</b>      | <b>13,374,400</b> | <b>0</b>                | <b>12,500</b>           | <b>13,386,900</b> | <b>373,200</b>   | <b>(207,500)</b> | <b>580,700</b> | <b>406,500</b> |

Budget Adjustments

Other Expenditure

Contingency Draw - Welfare Reform (Cabinet 15/6/16)

12,500

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 19 AUGUST 2016

| DEPARTMENT              | SUBJECTIVE DETAIL                | APPROVED BUDGET | BASE BUDGET ADJUSTMENTS | OPERATIONAL ADJUSTMENTS | REVISED ESTIMATE   | ESTIMATE TO DATE   | ACTUAL TO DATE | VARIANCE        |           |
|-------------------------|----------------------------------|-----------------|-------------------------|-------------------------|--------------------|--------------------|----------------|-----------------|-----------|
|                         |                                  |                 |                         |                         |                    |                    |                | PERIOD          | FORECAST  |
| Housing Revenue Account | Employee Costs                   | 3,774,900       | 0                       |                         | 3,774,900          | 1,221,300          | 1,187,700      | 33,600          | (13,600)  |
|                         | Property Costs                   | 1,267,900       | 0                       |                         | 1,267,900          | 338,600            | 218,400        | 120,200         | (5,300)   |
|                         | Transport & Plant Costs          | 165,900         | 0                       |                         | 165,900            | 63,800             | 46,500         | 17,300          | 0         |
|                         | Supplies & Services              | 2,241,500       | 0                       |                         | 2,241,500          | 750,400            | 735,700        | 14,700          | (570,400) |
|                         | Third Party Payments             | 0               | 0                       |                         | 0                  | 0                  | 0              | 0               | 0         |
|                         | Transfer Payments                | 40,800          | 0                       |                         | 40,800             | 15,700             | 20,300         | (4,600)         | (158,700) |
|                         | Support Services                 | 794,100         | 0                       |                         | 794,100            | 0                  | 0              | 0               | 0         |
|                         | Depreciation & Impairment Losses | 4,412,600       | 0                       |                         | 4,412,600          | 0                  | 0              | 0               | 30,000    |
|                         | Total Expenditure                | 12,697,700      | 0                       | 0                       | 12,697,700         | 2,389,800          | 2,208,600      | 181,200         | (718,000) |
|                         | Income                           | 12,697,700      | 0                       |                         | 12,697,700         | 4,422,600          | 4,367,400      | (55,200)        | 701,300   |
| <b>TOTAL</b>            | <b>0</b>                         | <b>0</b>        | <b>0</b>                | <b>0</b>                | <b>(2,032,800)</b> | <b>(2,158,800)</b> | <b>126,000</b> | <b>(16,700)</b> |           |