

EAST RENFREWSHIRE COUNCIL

CABINET

28 January 2016

Report by Head Of Accountancy (Chief Financial Officer)

ESTIMATED REVENUE BUDGET OUT-TURN 2015/16

PURPOSE

1. To advise Cabinet of the estimated projected revenue out-turn for 2015/16. The report provides details of expected year end variances together with summary cost information for each department up to period 8. The projection is based on the financial position as at 6 November 2015 and this projection will be further reviewed and updated as the financial year progresses.

RECOMMENDATION

2. It is recommended that:

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

BUDGET MONITORING STATEMENTS

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

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

BACKGROUND

4. This report shows the forecast out-turn position as at period 8 against the Council's approved revenue budget for 2015/16, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

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

	£000
Budgeted net expenditure per 3 rd December report to Council	219,846
Additional Resources	1,037
Total Net Expenditure to be Monitored	<u>220,883</u>

BUDGET PERFORMANCE

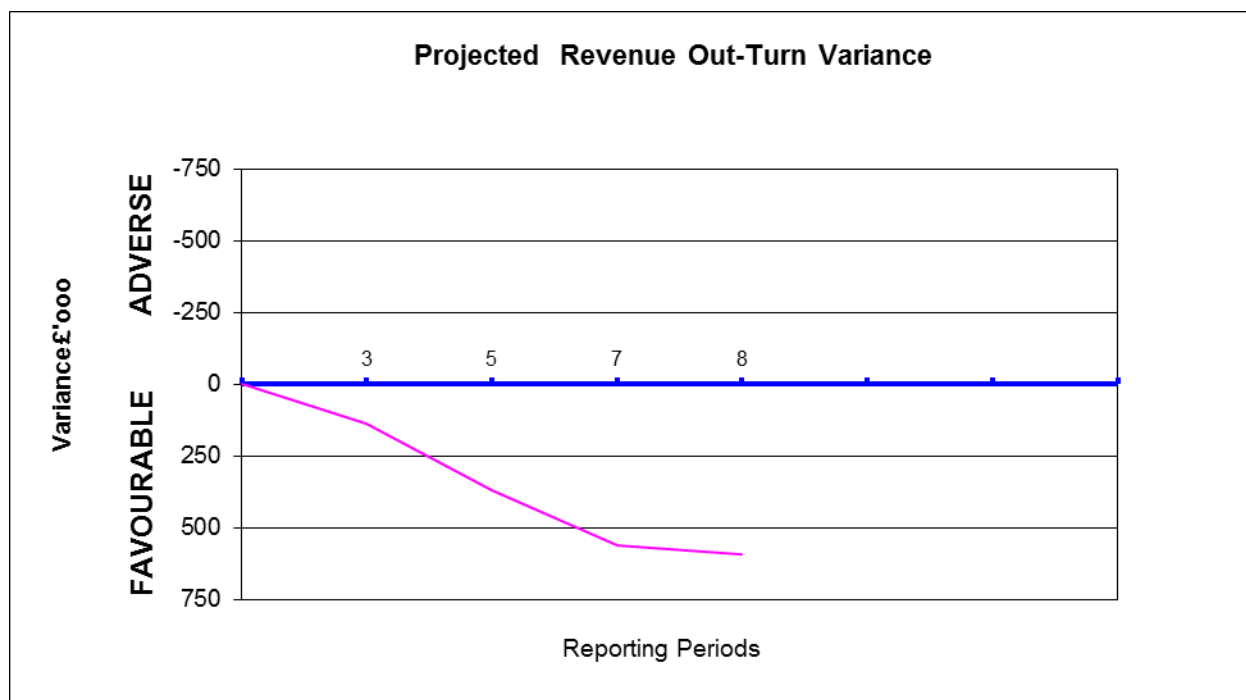
6. As at 6th November the estimated year end position shows a net favourable variance on net expenditure of £593,800 based on current information. For General Fund services the projected underspend is £684,100. This variance is anticipated in addition to the planned transfer to reserves of £1,010k agreed by Council on 12th February 2015.

VARIANCE ANALYSIS

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

Department	Forecast Outturn £'000			
	P3	P5	P7	P8
Education	35	394	385	353
HSCP	23	17	89	120
Environment	5	(8)	(20)	(21)
Environment – Support	(15)	14	(3)	(8)
Chief Executive's Office	43	35	41	49
Corporate & Community – Comm Res	6	24	16	27
Corporate & Community - Support	5	60	115	119
Other Expenditure/Housing	44	32	37	45
Housing Revenue Account	(9)	(198)	(97)	(90)
Total £ Variance	137	370	563	594
Total Budgeted Expenditure	39,624	70,584	100,353	112,124
% Variance	0.3%	0.5%	0.6%	0.5%

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



TRADING OPERATIONS

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

OPERATIONAL ISSUES

National Pay Negotiations

10 Pay negotiations for 2015/16 have recently been concluded but as yet no pay award is reflected in service actual figures, however the pay award has been taken into account in arriving at the forecasts.

MEASUREMENT OF OPERATIONAL EFFICIENCIES

11. This report reflects the current corporate revenue budget position inclusive of all operational efficiencies that were submitted and accepted during this year's budget exercise and recorded within the Corporate Efficiency Register. Departments are actively monitoring and reviewing the operational efficiencies and control indicators have now been agreed to enable the departments to measure and report on the progress and effectiveness of these agreed operational efficiencies.

12. Given the tight nature of the Council's finances it is important that departments deliver agreed efficiency savings and remain within their budget for the financial year. If during the course of the year it is identified that a proposed efficiency will not materialise, then departments are required to identify and introduce alternative efficiencies to compensate this.

CONCLUSIONS

13. The Council's projected revenue out-turn position is reported as an operational underspend of £593,800 The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

RECOMMENDATIONS

14. It is recommended that:

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

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Report date 18th December 2015

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

KEY WORDS

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

BUDGET MONITORING REPORTS 2015/16
PERIOD 8
AS AT 6th NOVEMBER 2015

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EDUCATION
REVENUE BUDGET MONITORING AS AT 6TH NOVEMBER 2015

Explanation of Variances (over)/under	Forecast Variance £	Note
Employee Costs		
Teaching Costs	(137,400)	1
APT&C Costs	28,200	
Manual / Sessional	172,200	2
Other Staff Costs	(383,000)	3
	(320,000)	
Property Costs		
Energy Costs	235,700	4
Repairs and Maintenance	(50,000)	5
Various Property Costs	(144,400)	6
	41,300	
Transport Costs		
SPT	35,600	7
SEN and Other Hires	43,900	8
Miscellaneous Transport Costs	14,200	
	93,700	
Supplies and Services		
PFI/PPP Costs	155,500	9
Catering Provisions (incl school meals)	50,600	10
Various supplies/ services/ administration costs	3,100	
Miscellaneous initiatives	(197,500)	11
	11,700	
Third Party Payments		
Payments to Other Agencies	30,500	
Scottish Qualifications Authority	7,300	
	37,800	
Transfer Payments		
EMA Payments	(508,700)	12
	(508,700)	
	(644,200)	
Income		
EMA Income	508,700	12
Catering Income	(47,100)	13
Other Agencies	329,200	14
Contribution from Repairs and Renewals	50,000	5
Miscellaneous Income	156,700	15
	997,500	
NET EXPENDITURE	353,300	

- Notes:**
- The overspend in teaching relates to the cost of covering staff released on secondment and is fully funded by recharge income included within Other Agencies as per note 14.
 - The underspend projected in Manual staffing relates to vacancies and the early realisation of savings within Facilities Management and Modern Apprentices.
 - Overspend relates to the impact of redundancy payments/ redeployment costs associated with the delivery of approved savings.
 - Underspend projected based on information received from Procurement Scotland.
 - Repairs expenditure on various halls/pavilions which will be funded by a contribution from Repairs and Renewals.
 - Overspend relates to expenditure on hire of hutments at Williamwood High School car park for temporary accommodation of Cartmill Family Centre.
 - Underspend projected based on latest information received from Strathclyde Passenger Transport.
 - An underspend is forecast in relation to external hire costs in relation to Special Educational Needs (SEN) Transport based on known commitments to date. There is also an underspend forecast in relation to vehicle hire charges within Catering.
 - An underspend is projected in relation to both unitary charge payments and PFI catering subsidy. Unitary charge payments have increased by a lower rate of inflation than that budgeted for.
 - Underspend projected in relation to expenditure on school milk, welfare catering and school meals corresponding with the under-recovery of catering income as per note 13.
 - Overspend relates to unbudgeted activity expenditure which is covered by additional miscellaneous income as per note 15.
 - Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
 - Under-recovery in respect of catering internal recharge income in relation to welfare and other catering as per note 10.
 - Over-recovery from other agencies in relation to seconded teaching staff and rechargeable Additional Support Needs (ASN) costs.
 - Over-recovery in miscellaneous income in relation to unbudgeted activity income which will be used to fund additional expenditure as per note 11.

Delivery of Agreed Efficiencies:

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

Summary Period 8 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 £353,300. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported.

**HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING AS AT 6TH NOVEMBER 2015**

Explanation of Variances (over)/under	Forecast Variance £	Note
Employee Costs		
Children & Families	324,800	1
Older People	243,000	2
Learning Disability	(98,000)	3
Physical Disability	(50,000)	4
Service Support	(71,000)	5
Other	(13,200)	
	335,600	
Property Costs		
Older People	28,400	6
Learning Disability	28,000	6
Service Support	17,800	6
Other	15,700	6
	89,900	
Transport Costs		
Older People	(23,200)	7
Learning Disability	(57,600)	8
Other	300	
	(80,500)	
Supplies and Services		
Children & Family	(76,700)	9
Older People	(392,700)	10
Service Support	90,300	11
Other	20,400	12
	(358,700)	
Third Party Payments		
Children & Families	(73,900)	13
Older People	344,700	13
Learning Disability	192,600	13
Mental Health	102,700	13
Physical Disability	(6,000)	13
Other	(13,900)	13
	546,200	
Transfer Payments		
All	100	
Support Services		
All	(400)	
GROSS EXPENDITURE	532,200	
Income		
Older people	111,300	14
Learning Disability	(231,700)	15
Service Support	(270,700)	16
Children and families	(20,900)	17
	(412,000)	
NET EXPENDITURE	120,200	

- Notes:**
1. This underspend is mainly due to slippage on the hiring of permanent staff within Children & Families due to restructure of the service, and is offset by additional training costs (see 9 below).
 2. The projected favourable variance reflects an underspend in staffing within Technology Enabled Care (£351k) and Re ablement (£153k). This is offset by an overspend within Homecare (£112k) due to a higher proportion of the service being provided inhouse and Bonnyton House (108k) in regards the maintenance of statutory staffing levels, and day care (£33k).
 3. The projected overspend principally relates to unachieved staff savings within Learning Disability (£89k).
 4. The projected overspend principally relates to a reduction in staff turnover within Physical Disability (£50k).
 5. The projected overspend principally relates to higher staffing expenditure within Service Support (£70k) to cover redeployed staff and long term sickness absence.
 6. The projected underspends reflect lower property costs in respect of cleaning, security, electricity etc across a number of premises.
 7. The projected overspend identified largely relates to transport costs within the Reablement (£57k), being offset by reduced expenditure within older people (£23k).
 8. The 2014/15 budget included an efficiency of £50k in transport. This was not achieved and transport at the day centres is expected to be overspent. Alternative savings will require to be identified in order to fund this gap on a recurring basis.
 9. The projected variance is largely due to higher training costs (£75k) within Children & Families, offset by projected lower staff costs (see 1 above).
 10. The projected overspend largely reflects overspends in Telecare (£52k) and Technology Enabled care (£365k) being offset by a saving in Homecare (£31k). The overspend in Technology Enabled Care is largely offset by lower than anticipated staffing costs (see 2 above).
 11. The projected underspend reflects a lower than anticipated spend in respect of Agile Working (£94k) being offset by a reduction in projected income (see 16 below).
 12. The projected underspend reflects a lower than anticipated spend (£21k) being offset by a reduction in projected income in regards LIBOR funds. (see 16 below).
 13. These variances reflect the current committed cost of care packages in 2015/16. The adverse variance for Children and Families (£74k) reflects the projected cost arising from the implementation of Kinship Care Allowances from 1 October 2015. The projected outturn for Older People (£345k), Learning Disability (£193k), Mental Health (£102k) reflect the estimated committed cost of care packages to 31 March 2016.
 14. This projected variance is due to new Scottish Government funding for tackling low pay in care homes.
 15. This variance reflects the projected under recovery of income from Atholl (£204k) in addition to lower income received in respect of third party payments (see 13 above).
 16. The projected variance largely reflects a reduction in projected income in regards Agile Working (£120k) (see 11 above), Social Care Bill (£122k) and CareFirst (£26k), and funding awarded from LIBOR fines (£19k). The variance reflects the recovery of staff costs incurred by the Council from external bodies.
 17. The projected variance reflects a reduction in the recovery of costs in regards Sure Start and Schools outreach, being offset by lower payroll costs.

Delivery of Agreed Efficiencies:

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

Summary

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The outturn projection shows a favourable variance of £120,200. The projected outturn includes anticipated future commitments to 31 March 2016 and will be reviewed on a prudent basis through the remainder of the financial year. The budget will continue to be monitored throughout the 2015/16 financial year with budget projections being revisited and recalculated in light of new information and trends.

**ENVIRONMENT NON SUPPORT
REVENUE BUDGET MONITORING AS AT 6TH NOVEMBER 2015**

Explanation of Variances - (Over) / Under	Total Variance £	NOTE
Staff Costs		
Aptc Pay	(255,500)	1.
Manual Pay	19,100	
Manual & Aptc Travel & Subsist/Redundancy Costs	(61,200)	2.
	(297,600)	
Property Costs		
Rents & other property costs	(20,500)	3.
	(20,500)	
Transport Costs		
Transport Costs	79,700	4.
	79,700	
Supplies & Services		
General Contractors - Rechargeable Parks work	(63,500)	5.
Waste Disposal/Landfill Tax	(207,400)	6.
Ext Cont Consultants - Roads	(131,800)	7.
Staff Training	(96,600)	8.
Funded Projects including Enforced Repairs	(80,000)	19.
Woodlands Management/Treeworks	(146,500)	9.
Miscellaneous	(38,100)	20.
Pedestrian & Cycle Improvement	(635,000)	10.
	(1,398,900)	
Third Party Payments		
Other Agencies & Bodies	13,700	
	13,700	
Transfer Payments		
Superann Additional Allowance	(2,500)	
Other Transfer Payments	(8,700)	20.
Bad Debt Provision	0	
	(11,200)	
GROSS EXPENDITURE	(1,634,800)	
Income		
Safety Camera National Project	5,000	
Heritage Lottery Fund Income	2,300	
Spt Grant Income	635,000	11.
European Social Fund/Roads Grant work	278,900	12.
Grants Received	921,200	
General Sales Fees Etc	214,600	13.
Income - Bus Shelter Advertising	34,500	14.
Sale Of Recyclables	(96,500)	15.
Sales, Fees and Charges	152,600	
RCU/Vehicles Income	(44,500)	16.
Contract Income	(44,500)	
Other Agencies General	134,400	17.
Other Acct Of Auth - General	53,800	18.
Contribution From Reserves	186,500	20.
Enforced Repairs	80,900	19.
Property Rentals	138,400	21.
Miscellaneous Income	(9,400)	
Other Income	584,600	
Total Income	1,613,900	
NET EXPENDITURE	(20,900)	

- Notes:**
- Overspends in payroll within Roads and Building Control offset by additional planning income(see note 13), Other overspends offset by underspends/over-recoveries elsewhere including City Deal (note 17)
 - Redundancy costs within the Roads service offset by projected underspends in travel costs and income from central resources (see note 20)
 - Rental costs incurred on behalf of Trading Standards Scotland - reimbursed (see note 21)
 - Average fuel cost comparison between 2014/15 and 2015/16 would indicate costs being lower than 2014/15 levels, also reduced vehicle hire charges in Vehicle services. Reduced charges to departments should follow,(see note 16)
 - Parks rechargeable works - offset by additional income (see note18)
 - Tonnage levels are projected to exceed budgeted levels due to increase in waste arisings. Also civic amenity site waste increase.
 - Roads consultancy costs, offset by projected additional bus shelter advertising income on resolution of legal dispute and related grant income.(see notes 12 & 14)
 - Overspend in training costs projected within Economic development due to commencement of European funded employability project, offset by income (see note12 & 17).
 - Emergency Treeworks due to weather related issues and diseased trees in Rouken Glen Park.
 - SPT grant funded work - will be offset by grant income.(see note 11)
 - SPT grant income to offset projected spend (see note 10)
 - Projected European funding to offset projected spend in new European employability project. Project yet to start, ongoing monitoring to continue. (see note 8) Also additional Roads Grant income (see note 7)
 - Projected over recoveries in Planning and Building Control income due to number of large application fees to be received. Ongoing monitoring will continue.
 - Expected income from previous contract, based on legal position adopted by ERC.
 - Current market prices for sales of recyclables are lower than budgeted levels.
 - Reduced income levels based on reduced charges in relation to projected fuel costs and hire costs.(see note 4) Ongoing monitoring will take place throughout the financial year.
 - Includes Skills Development Scotland Income and City Deal funding (see note 1).
 - Over recovery of income reflects parks rechargeable works (see note 5), alongside other internal recharges.
 - Enforced repairs work, offset by recharges raised.
 - Contribution from Central funds to offset redundancy costs (see note 2) Contribution from Spend to Save to offset the Clyde Valley Shared waste project costs. Also income from Whitelee Windfarm trust offsetting overspends.
 - Projected over recovery of Rental income in Parks/Economic Development due to near full occupancy of properties. Also rental income from Trading Standards Scotland

Delivery of Agreed Efficiencies:

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

Summary Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of real pressures within the Environment budget regarding projected waste tonnages and projected income from the sales of recyclables. Since period 7 treeworks cost projections have worsened slightly however planning income remains buoyant and projected income has increased here to offset this additional pressure. Continuing management action has allowed a small overspend position to be shown at period 8 of £20,900 with all other overspends being planned and offset by a corresponding underspend or a projected over-recovery of income. Prudent estimates of income have been made as it remains early in the financial year to have real certainty over income levels. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

**ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES
REVENUE BUDGET MONITORING AS AT 6TH NOVEMBER 2015**

Explanation Of Variances - (over) / under	Total Variance £	NOTE
Employee Costs		
APT&C Staff Costs	21,400	1.
APTC O/Time	8,900	
Travel & Misc costs	28,900	1.
	59,200	
Property Costs		
Rates/Water Rates/Rents	(5,900)	2.
Gas/Electricity	12,300	3.
Repairs/Minor Adaptations	(23,800)	4.
Other Property Costs	4,500	
	(12,900)	
Supplies and Services		
Agency Labour/Interns	(83,400)	5.
Legal Fees	(20,000)	6.
Projected Winter Maintenance	(30,000)	7.
Other	4,500	
	(128,900)	
GROSS EXPENDITURE	(82,600)	
Income		
Other A/cs of the Authority - recovery of Non-Operational Buildings Costs	38,300	8.
Costs Recovered from Capital	40,000	9.
Misc Income	(4,000)	
Total Income	74,300	
NET EXPENDITURE	(8,300)	
Notes	<ol style="list-style-type: none"> 1. Underspend in payroll predicted due to savings in vacancies and turnover, together with travel and miscellaneous staff costs. These savings help fund agency staff.(note 5) 2. Property costs incurred for Non-Operational properties - partially offset by slight underspends in central properties and income from central resources (see note 8) 3. Guidance from procurement Scotland indicates a slight underspend is to be expected. 4. Minor adaptations costs incurred at Eastwood Park Offices are causing pressure in repairs budgets. 5. Agency costs being incurred - offset by projected over-recovery in income and underspend in payroll. (see notes 1 & 9) 6. Legal Fees of £20k for Isobel Mair to be incurred. 7. Projected Winter Maintenance Costs - Council Buildings 8. Recovery of costs for Non - Operational properties from Central resources. (see note 2) 9. Prudent over-recovery of Fee income projected due to volume and nature of work. 	
Delivery of Agreed Efficiencies:	Agreed efficiencies are on target to be achieved and will continue to be monitored.	
Summary	<p>Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of real pressures within the Environment Support budget regarding projected agency costs and legal fees, and minor adaptation costs at Eastwood Park, being offset by an underspend in payroll and projected over-recovery of fees. A small overspend of £8,300 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.</p>	

CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES
REVENUE BUDGET MONITORING AS AT 6th NOVEMBER 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	5,600	1
Essential Car Users Buyout	(3,600)	
Overtime	11,900	2
Travel Costs	5,700	3
Misc	5,800	3
	25,400	
Property Costs		
Community Safety - depot improvements	(19,600)	4
Community Safety - Community Alarms	11,000	5
Community Facilities - Rhuallan House & Auchenback Hall	(13,000)	6
Community Learning & Development - Utilities and Misc property costs	11,000	7
Misc Property Variances	2,600	
	(8,000)	
Transport Costs	8,000	8
Supplies and Services		
Community Safety - CCTV Maintenance	(20,000)	9
Stationery, Printing & Telephones	6,500	
Community Planning project work	(55,800)	10
Misc Supplies	(200)	
	(69,500)	
Third Party Payments	3,400	
	3,400	
Transfer Payments - Firereach	3,900	
	3,900	
GROSS EXPENDITURE TOTAL	(36,800)	
Income		
Community Safety Income	62,300	11
Misc Income	1,200	
	63,500	
NET EXPENDITURE TOTAL	26,700	

- Notes:**
- Underspend in basic pay plus on costs due to turnover and part year vacancies in Community Planning. These are being partially offset by overspend in Community Safety and Community Learning & Development, where there is a lack of turnover being experienced. Community Planning savings are being used to fund project work (see note 10) while Community Safety overspend are being offset by additional income within the Community Safety dept (see note 11).
 - Careful management of staffing resources has resulted in an underspend in overtime in Council Officers and Community Safety.
 - Excess budgets for travel and miscellaneous staff costs have resulted in a projected underspend, mainly in Community Safety.
 - Improvements at the Community Safety depot. These costs will be offset by CCTV refresh monies (see note 11).
 - It is anticipated that Community Alarms costs will be underspent in 15/16 due to postponement of a software upgrade.
 - Overspend on property costs for properties that have not transferred to the Culture & Leisure Trust. Rhuallan House is in the process of being sold and Auchenback Hall is scheduled for demolition in due course. These costs are being absorbed by underspend in Council Officers.
 - Underspend are anticipated in Community Learning & Development for utilities and miscellaneous property costs.
 - Underspend on transport costs, mainly due to vehicle hires, within the Service.
 - Additional CCTV maintenance and equipment costs will be incurred in 15/16, which are partly offset by the reduced costs of Community Alarms (see note 5).
 - Community Planning are undertaking some one-off project work funded by an underspend on staffing.
 - CCTV refresh monies together with income from Barrhead Housing Association and parking. Offsets the costs of the control room extension and overspend in employee costs (see notes 1 and 4).

Delivery of Agreed Efficiencies

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

Summary Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £26,700. Where overspend or spending pressures have been identified, these will be offset by additional income or underspend to bring back to a balanced budget position.

**CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES
REVENUE BUDGET MONITORING AS AT 6th NOVEMBER 2015**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	107,000	1
Essential Car Users	(11,200)	2
Other Staff Costs & travel	8,100	
	103,900	
Property Costs		
Office furniture & minor adapts	(49,500)	3
HQ Public Access Area	(6,000)	4
Misc Property Costs	1,400	
	(54,100)	
Transport Costs	9,700	5
Supplies and Services		
Managed Print Services	24,000	6
Interns	(20,200)	7
Occupational Health	(9,000)	8
Employee Counselling	(6,600)	9
Print Room - Printer Hire & Copy Charges	57,000	10
Customer First - System Upgrades & Computer Equipment	(33,000)	11
Recruitment Costs	(7,400)	12
Misc Supplies	1,100	
	5,900	
Third Party Payments	6,700	13
GROSS EXPENDITURE TOTAL	72,100	
Contribution from Repairs & Renewals - Customer First	20,000	14
Other Local Authority Income - Public Relations	15,600	15
DWP Grants	12,300	16
Misc Income	(1,100)	
	46,800	
NET EXPENDITURE TOTAL	118,900	

- Notes:**
- Underspends in basic pay plus on costs, mainly due to part year vacancies in ICT, Business Support, Council Tax, Customer First and Corporate Communications.
 - This is the one-off lump sum costs of buying out the staff car allowances.
 - Spend on minor adaptations and replacement office furniture within the Revenues, Council Tax, Corporate Communications and Customer First Sections. These spends will be offset by underspends in staff costs and supplies & services within these Sections.
 - Costs of upgrading the public access computer area within HQ. These costs are offset by repairs & renewals income (see note 14).
 - Underspends on transport costs, mainly within the Business Support Team & Print Room in relation to mail runs and print deliveries.
 - An underspend on Managed Print Costs is expected this year across the Service due to reduced contract prices.
 - An overspend on interns in Corporate Communications and the Policy & Improvement Team. These costs are being offset by underspends within the Department.
 - Occupational Health costs are expected to be overspent due to the high volume of referrals in the first half of the financial year. This cost is being absorbed within the HR budget for this financial year.
 - The cost of the Employee Counselling Service will be higher than usual in 15/16 due to a change in provider after the contracted provider went into administration. These costs are being absorbed within the HR budget in this financial year.
 - An underspend on printer hire and copy costs in the Print Room is expected due to reduced contract prices.
 - One-off costs of upgrading the Lagan system in Customer First and setting up the Money Advice & Rights Team for agile working. These costs will be offset by underspends in employee costs in Customer First (see note 1)
 - One-off costs of recruitment for the Head of ICT & Digital Enablement post.
 - Projected underspend in respect of the costs of Non-Domestic Rates collection (£5.2k) and misc Third Party Payments (£1.5k)
 - Repairs & Renewals income brought forward from 14/15 to fund installation of Public Access area at Barrhead HQ (see note 4). Only part of this work will be able to be carried out in this financial year.
 - Recharge income from North Lanarkshire Council (NLC) to Corporate Communications for a member of staff who is on secondment at NLC.
 - One-off income from DWP to the Benefits Section to deal with additional burdens on the Service during 15/16.

Delivery of Agreed Efficiencies

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

Summary Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £118,900. Where overspends or spending pressures have been identified, these will be offset by additional income or underspends to bring back to a balanced budget position.

CHIEF EXECUTIVES OFFICE
REVENUE BUDGET MONITORING - AS AT 6 NOVEMBER 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on costs	8,500	1
Overtime	(8,300)	2
Travel & Subsistence	7,400	3
Redundancy & Severance Pay	(22,700)	4
Agency Labour	(36,000)	5
Other Miscellaneous Staff Costs	8,700	6
	(42,400)	
Property Costs		
Health & Safety General	(100)	
	(100)	
Supplies and Services		
Miscellaneous Supplies and Services	29,200	7
Purchase of Hardware and Software	10,100	8
Legal Expenses	7,600	9
Other Operating Costs	2,700	
	49,600	
Third Party Payments		
Purchasing Consortium	1,400	10
	1,400	
Gross Expenditure	8,500	
Income		
Sales, Fees and Charges		
General Sales Fees and Charges	5,000	11
Civic Licensing Income	8,000	12
Licensing Board Income	6,000	13
Registration Fees	(4,700)	14
Other Accounts of the Authority		
Other Accounts of the Authority -General	10,900	15
Recovery from Other Expenditure	(15,800)	16
Contribution from Previous Years	45,000	17
Contribution from Reserves	(10,100)	18
Legal Fees/Court Dues Recharged	(5,000)	19
Miscellaneous income	1,200	
	40,500	
Net Expenditure	49,000	

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

Delivery of Agreed Efficiencies

All target efficiencies continue to be monitored.

Summary Period 8 figures have been prepared on a probable outturn basis and therefore reflect the projected full year costs which currently reflects an overall underspend of £49,000. All variances will continue to be monitored to ensure their status is consistent with that reported.

MISCELLANEOUS EXPENDITURE & INCOME
REVENUE BUDGET MONITORING - AS AT 6 November 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on costs	(3,000)	
Overtime	0	
Travel & Subsistence	(1,200)	
Redundancy & Severance Pay	0	
Agency Labour	0	
Other Miscellaneous Staff Costs	1,200	
	(3,000)	
Property Costs		
Non Domestic Rates	(300)	
	(300)	
Supplies and Services		
Legal Fees	(7,500)	1
Professional Fees	(7,800)	2
Insurance	(2,800)	
Audit Fee	9,900	3
COSLA	(200)	
Street Nameplates	2,000	
ICT Shared Service Development	(8,600)	4
Equal Pay Payments	(29,100)	5
	(44,100)	
Third Party Payments		
Civic Licensing Recharge	9,600	6
Admin Recharge	(600)	
Civil Defence	1,400	6
Licensing Board Recharge	6,200	6
Registrars Recharge	14,900	6
	31,500	
Gross Expenditure	(15,900)	
Income		
Property Rentals	1,200	
Provision Release - Equal Pay Provision	36,900	7
Provision Release - Modernisation Fund	8,600	8
	46,700	
Net Expenditure	30,800	

Notes:

- 1 Legal Fees in relation to Boundary Commission Work.
- 2 Equal Pay Tribunal Advice to be covered by income from Equal Pay Provision (See Note 7).
- 3 Underspend due to a reduction in External Audit Fee.
- 4 Consultants Fees for ICT Shared Service Development covered by income from the Modernisation Fund (see note 8).
- 5 Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 7).
- 6 Reduction in recharge from Service Departments due to lower net costs for Civic Licensing, Civil Defence, Licensing Board and Registrars.
- 7 Matched Provision Release to cover Equal Pay Payments (see notes 2 & 5).
- 8 Matched Provision from Modernisation Fund for Shared Service ICT (see note 4).

Delivery of Agreed Efficiencies

All target efficiencies continue to be monitored.

Summary

Taking into account the latest information at Period 8, the forecast variance is an underspend of £30,800. All variances will continue to be monitored to ensure their status is consistent with that reported.

OTHER HOUSING
REVENUE BUDGET MONITORING - AS AT 6 November 2015

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
Grant Funded post	(35,800)	1
Various other payroll costs	(5,300)	
	(41,100)	
Property Costs		
Lease payments for Private Sector Leasing (PSL's) properties	44,600	2
Various other property costs	(37,700)	3
	6,900	
Supplies and Services		
Cost of renovating, furniture etc. in Homeless properties	(50,000)	3
Various other Supplies & Services	13,900	4
	(36,100)	
Third Party Payments		
Owner Occupier Works	110,000	5
Other Payments To Other Bodies	18,700	6
	128,700	
Transfer Payments		
HB's - Rent Rebates and Allowances	(94,000)	7
PSHG works	(62,000)	8
	(156,000)	
Gross Expenditure	(97,600)	
Income		
HB's - Rent Rebate and Allowance Subsidies	73,700	7
Welfare Reform Income	35,800	1
PSHG - Capital Grant Income	62,000	8
PSL Rental Income	(58,200)	2
HPU Rental Income	96,300	9
Owner Occupier Receipts	(110,000)	5
Various other income	200	
Total Income	99,800	
NET EXPENDITURE	Totals 2,200	

Notes:

1. Welfare Reform Housing Officer funded from Welfare Reform Fund.
2. Number of Private sector leased properties lower than budgeted levels. Therefore rental income and associated leasing charges are at lower levels than budgeted.
3. Increase in works required for Homeless Person's Units (HPUs) and PSLs funded from increased rental income and other savings within Other Housing.(see note 9)
4. Saving in budgeted I.T. costs for introduction of Factoring Services.
5. Decrease in Owner Occupier works and receipts due to slippage in HRA Capital Roofing Programme.
6. Planned saving in payments to external bodies.
7. Net increase in Housing Benefits as per mid year estimate to Department of Work and Pensions
8. Increased Private Sector Housing Grant expenditure funded from underspend carried forward from 2014/15.
9. Increase in number of Homeless Persons Units required to meet statutory obligations resulting in higher rental income.(see note 3)

Delivery of Agreed Efficiencies:

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

Summary

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of some planned overspends being offset by additional income or planned underspends, therefore at present a small underspend of £2,200 is projected at period 8. Mid-year projections of Housing Benefit income and expenditure have been used and are dependant on Discretionary Housing Payment funding being received. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

**COMBINED HOUSING REVENUE ACCOUNT (HRA)
REVENUE BUDGET MONITORING AS AT 6th NOVEMBER 2015**

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
New Posts	(25,700)	1
Transfer of Rent Team to HRA	80,000	2
Other Payroll	9,300	
	63,600	
Property Costs		
Voids	(135,000)	3
Hourly Rate Adjustment	(130,000)	4
Other Property costs including Repairs	135,400	5
	(129,600)	
Transport Costs		
All Transport costs	21,400	6
	21,400	
Supplies and Services		
HMT Materials, Sub Contractors and Agency Labour	(275,000)	7
Voids Rent Loss	30,100	8
Recharge from Finance - Rent Collection	(52,000)	2
Contribution to HRA Reserves	87,100	9
Irrecoverables	70,000	10
I.T. and other Supplies & Services	(10,900)	
	(150,700)	
Transfer Payments		
Superannuation Additional Allowances	(28,900)	2
Bad Debt Provision	(179,500)	10
Assistance to Tenants Associations/Pre-disposal Charges	(13,200)	11
	(221,600)	
Depreciation & Impairment Losses		
Loan Charges	202,300	12
	202,300	
Gross Expenditure	(214,600)	
Income		
Housing Revenue, Capital & Non-Housing Income	102,300	13
Rent/Recharge Income	(48,000)	14
Contribution from Bad Dept Provision	70,000	10
Total Income	124,300	
NET EXPENDITURE	(90,300)	
	Totals	

Notes:

1. New Capital Programme Liaison Officer and new Work Scheduling Officer posts.
2. Rent Collection Team transferred to HRA in P6 but entire 2015/16 Budget in Payroll. Matched by deficits in Supplies & Services - Recharges from Finance and Transfer Payments - superannuation additional allowances.
3. Increase required to meet volume and higher specification of void property offering and to shorten period of rental loss.
4. Estimated increase in cost of revenue repairs as Hourly Rate guidelines require all overheads to be recovered from revenue only, whereas previously this £130k share would have been recovered from capital.
5. Identified savings within Repairs to compensate for Void overspend and hourly rate adjustment.
6. Housing Maintenance Team savings reflecting reduced workforce and efficiency changes to reduce mileage. Fleet renewals in early stages which may result in additional savings when full costs can be quantified.
7. Overspend on sub contractors and agency staff required for staff reductions, volume and specific skill requirements of workload.
8. Planned saving on void rent loss (see note 3 above).
9. Planned Contribution to HRA Reserves as part of 3-year saving towards 2013/14 redundancy costs no longer required due to overall HRA savings made in 2014/15.
10. Increase in Bad Debt Provisions reflecting overall debt levels. Compensated by £70k reduction in Irrecoverable charges and £70k contribution from Bad Debt Provision - combined overall impact of overspend of £39.5k
11. Increase required to meet new Customer Engagement Strategy policy and Pre-disposal charges required to obtain capital receipts from sale of land at Barrhead South.
12. Loan Charges recalculated on 2014/15 actual capital spend.
13. Estimated overall increase of income within the Housing Maintenance team due to projected work profile.
14. Shortfall in Rental Income compensated by higher recharge income from Owner/Occupiers and Other Housing.

Delivery of Agreed Efficiencies:

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

Summary

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Early and targeted expenditure on void properties has been undertaken in order to decrease void time and improve rent collection which partially offsets costs. Also, since first reported in period 3, external audit advice regarding accounting rules has resulted in a shortfall in income within the HRA due to the level of recharges made to capital works being reduced. The overall position has improved slightly since period 7 and is now showing a £90,300 overspend in the HRA and therefore a reduction in reserves at the year end. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
 PERIOD 8: 6TH NOVEMBER 2015

DEPARTMENT	APPROVED BUDGET 15 OCTOBER 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
EDUCATION	125,639,400	0	1,118,100	126,757,500	63,849,900	60,871,800	2,978,100	353,300
HEALTH & SOCIAL CARE PARTNERSHIP	47,800,200	0	(150,000)	47,650,200	22,065,200	19,001,500	3,063,700	120,200
ENVIRONMENT	27,748,700	0	0	27,748,700	13,887,900	11,888,300	1,999,600	(20,900)
ENVIRONMENT - SUPPORT	0	0	0	0	1,178,700	896,600	282,100	(8,300)
CHIEF EXECUTIVES OFFICE	0	0	0	0	2,010,100	1,890,300	119,800	49,000
CORP & COMM - COMMUNITY RESOURCES	3,869,800	0	0	3,869,800	2,038,300	1,994,400	43,900	26,700
CORP & COMM - SUPPORT	0	0	0	0	5,967,300	5,978,100	(10,800)	118,900
OTHER EXPENDITURE/HOUSING	10,644,000	0	0	10,644,000	2,477,700	2,883,900	(406,200)	33,000
JOINT BOARDS	2,303,000	0	0	2,303,000	1,670,800	1,661,500	9,300	12,200
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	900,000	0	0	900,000	0	0	0	0
CONTRIBUTION TO RESERVES	1,010,000	0	0	1,010,000	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	0	0	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(3,021,600)	(3,379,200)	357,600	(90,300)
TOTAL	219,915,100	0	968,100	220,883,200	112,124,300	103,687,200	8,437,100	593,800

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 8: 6TH NOVEMBER 2015

SUBJECTIVE DETAIL	APPROVED BUDGET 15 OCTOBER 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
Employee Costs	121,417,800	0	646,900	122,064,700	75,673,200	74,374,700	1,298,500	(116,400)
Property Costs	18,089,300	0	15,200	18,104,500	11,216,900	9,440,300	1,776,600	(87,400)
Transport & Plant Costs	5,378,400	0	14,400	5,392,800	3,202,100	2,591,400	610,700	132,000
Supplies & Services	50,252,000	0	223,000	50,475,000	26,965,300	24,030,800	2,934,500	(2,119,700)
Third Party Payments	40,624,600	0	360,500	40,985,100	19,361,200	17,995,100	1,366,100	737,900
Transfer Payments	18,520,400	0	2,600	18,523,000	11,112,100	11,299,900	(187,800)	(893,500)
Support Services	14,705,600	0	0	14,705,600	92,800	33,200	59,600	31,100
Depreciation & Impairment Losses	15,960,800	0	(2,100)	15,958,700	0	0	0	202,300
Joint Boards	2,303,000	0	0	2,303,000	1,670,800	1,661,500	9,300	12,200
Contingencies	900,000	0	0	900,000	0	0	0	0
Contribution To Reserves	1,010,000	0	0	1,010,000	0	0	0	0
Capital Financing- Loans Charges	0	0	0	0	0	0	0	0
Total Expenditure	289,161,900	0	1,260,500	290,422,400	149,294,400	141,426,900	7,867,500	(2,101,500)
Income	69,246,800	0	292,400	69,539,200	37,170,100	37,739,700	569,600	2,695,300
TOTAL	219,915,100	0	968,100	220,883,200	112,124,300	103,687,200	8,437,100	593,800

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8: 6TH NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Education	Employee Costs	82,358,100		791,200	83,149,300	46,648,200	45,876,000	772,200	(320,000)
	Property Costs	10,612,100		22,500	10,634,600	6,800,400	5,893,400	907,000	41,300
	Transport & Plant Costs	1,827,900		(300)	1,827,600	961,300	689,200	272,100	93,700
	Supplies & Services	24,933,000		145,300	25,078,300	12,037,300	11,472,300	565,000	11,700
	Third Party Payments	6,393,800		1,000	6,394,800	3,411,600	3,571,600	(160,000)	37,800
	Transfer Payments	742,000		2,600	744,600	499,200	548,200	(49,000)	(508,700)
	Support Services	4,273,100		0	4,273,100	0	0	0	0
	Depreciation and Impairment Losses	7,741,700		0	7,741,700	0	0	0	0
	Total Expenditure	138,881,700	0	962,300	139,844,000	70,358,000	68,050,700	2,307,300	(644,200)
	Income	13,242,300		(155,800)	13,086,500	6,508,100	7,178,900	670,800	997,500
	TOTAL	125,639,400	0	1,118,100	126,757,500	63,849,900	60,871,800	2,978,100	353,300

Budget Adjustments

Additional Resources: Developing Scotland's Young Workforce
 Additional Resources: Teacher Induction Scheme

£81,100
 £1,037,000

£1,118,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8: 6TH NOVEMBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Education	Pre Five Education	7,663,000	0	16,300	7,679,300	3,837,600	3,476,000	361,600	(138,700)
	Primary Education	38,025,000	0	733,100	38,758,100	20,707,600	20,090,500	617,100	288,900
	Secondary Education	53,111,000	0	521,400	53,632,400	28,447,100	27,261,500	1,185,600	194,100
	Schools Other	3,488,800	0	(60,200)	3,428,600	1,997,800	1,535,600	462,200	(30,000)
	Special Education	6,331,000	0	11,100	6,342,100	2,986,400	2,648,400	338,000	56,700
	Psychological Services	856,500	0	(2,500)	854,000	477,400	465,600	11,800	(13,300)
	Transport (Excl Spec Educ)	1,015,100	0	0	1,015,100	500,600	296,600	204,000	75,200
	Bursaries/EMAs	0	0	0	0	0	66,600	(66,600)	0
	Provision for Clothing	125,700	0	0	125,700	120,900	103,500	17,400	0
	Administration & Support	7,800,300	0	(101,100)	7,699,200	1,937,200	1,783,600	153,600	(100,100)
	School Crossing Patrollers	0	0	0	0	(29,000)	(46,800)	17,800	20,700
	Catering	0	0	0	0	(65,700)	(250,600)	184,900	5,400
	Cleaning	0	0	0	0	(265,700)	(298,200)	32,500	(6,400)
	Culture & Leisure Services	7,223,000	0	0	7,223,000	3,197,700	3,739,500	(541,800)	800
	TOTAL	125,639,400	0	1,118,100	126,757,500	63,849,900	60,871,800	2,978,100	353,300

Budget Adjustments

Additional Resources: Developing Scotland's Young Workforce
 Additional Resources: Teacher Induction Scheme

81,100
 1,037,000

1,118,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Health & Social Care Partnership	Service Strategy	810,200	0	(21,200)	789,000	439,200	357,400	81,800	(5,500)
	Children & Families	8,070,700	0	(63,200)	8,007,500	4,546,300	3,990,200	556,100	147,500
	Older People	21,477,300	0	173,500	21,650,800	10,891,100	9,274,700	1,616,400	312,300
	Physical/Sensory Disability	3,292,500	0	(29,600)	3,262,900	1,866,100	1,875,300	(9,200)	(51,300)
	Learning Disability	6,541,000	0	11,500	6,552,500	1,842,300	2,173,300	(331,000)	(149,300)
	Mental Health	1,661,800	0	(7,700)	1,654,100	857,100	651,400	205,700	111,800
	Addictions/Substance Misuse	273,900	0	(15,500)	258,400	104,900	12,200	92,700	37,000
	Criminal Justice	18,500	0	0	18,500	135,000	103,800	31,200	(33,700)
	Support Service & Management	5,654,300	0	(197,800)	5,456,500	1,383,200	563,200	820,000	(248,600)
	TOTAL	47,800,200	0	(150,000)	47,650,200	22,065,200	19,001,500	3,063,700	120,200

Budget Adjustments

Self Directed Support Pilot Project- Support Service & Mgt
 Misc Budget Re Alignment

150,000
-
<u>150,000</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Health & Social Care Partnership	Employee Costs	19,588,500	0	(144,300)	19,444,200	10,598,200	10,301,100	297,100	335,600
	Property Costs	911,500	0	(7,300)	904,200	417,000	355,700	61,300	89,900
	Transport & Plant	158,000	0	14,700	172,700	91,600	134,100	(42,500)	(80,500)
	Supplies & Services	2,482,700	0	77,700	2,560,400	1,366,000	710,800	655,200	(358,700)
	Third Party Payments	33,129,500	0	359,500	33,489,000	15,552,700	14,166,700	1,386,000	546,200
	Transfer Payments	35,600	0	0	35,600	21,900	19,800	2,100	100
	Support Services	2,568,600	0	0	2,568,600	9,300	6,700	2,600	(400)
	Depreciation and Impairment Losses	584,000	0	(2,100)	581,900	0	0	0	0
	Total Expenditure	59,458,400	0	298,200	59,756,600	28,056,700	25,694,900	2,361,800	532,200
	Income	11,658,200	0	448,200	12,106,400	5,991,500	6,693,400	701,900	(412,000)
TOTAL	47,800,200	0	(150,000)	47,650,200	22,065,200	19,001,500	3,063,700	120,200	

Budget Adjustments

Self Directed Support Pilot Project- Support Service & Mgt	150,000
Misc Budget Re Alignment	-
	<u>150,000</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment	Employee Costs	11,976,900			11,976,900	6,724,300	6,707,600	16,700	(297,600)
	Property Costs	1,844,000			1,844,000	816,500	655,300	161,200	(20,500)
	Transport & Plant Costs	3,168,000			3,168,000	1,968,400	1,622,800	345,600	79,700
	Supplies & Services	16,794,800			16,794,800	9,794,200	8,184,900	1,609,300	(1,398,900)
	Third Party Payments	330,400			330,400	210,000	83,800	126,200	13,700
	Transfer Payments	361,800			361,800	161,100	180,700	(19,600)	(11,200)
	Support Services	2,295,400			2,295,400	0	0	0	0
	Depreciation & Impairment Losses	3,245,700			3,245,700	0	0	0	0
	Total Expenditure	40,017,000	0	0	40,017,000	19,674,500	17,435,100	2,239,400	(1,634,800)
	Income	12,268,300			12,268,300	5,786,600	5,546,800	(239,800)	1,613,900
TOTAL	27,748,700	0	0	27,748,700	13,887,900	11,888,300	1,999,600	(20,900)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment	Directorate	1,001,900	0	3,500	1,005,400	449,400	450,000	(600)	(12,000)
	Environment Accomodation	0			0	491,500	420,600	70,900	0
	Development Management	494,400	0		494,400	193,200	161,100	32,100	29,800
	Development Planning	965,800	0		965,800	482,300	527,300	(45,000)	19,000
	Economic Development	1,522,300	0		1,522,300	757,700	280,000	477,700	203,100
	Building Control	108,100	0	(3,500)	104,600	(12,900)	(225,100)	212,200	128,200
	Roads	12,170,200	0		12,170,200	6,407,600	5,458,600	949,000	(90,100)
	Roads Contracting Unit	0			0	(291,200)	(166,800)	(124,400)	0
	Parks	2,602,700	0		2,602,700	1,166,400	1,143,700	22,700	(93,500)
	Cleansing	4,132,000	0		4,132,000	1,868,500	1,819,200	49,300	21,300
	Waste Management	3,567,100	0		3,567,100	2,006,800	1,850,900	155,900	(281,400)
	Protective Services	1,184,200	0		1,184,200	517,200	431,200	86,000	38,000
	Vehicle Services	0			0	(148,600)	(262,400)	113,800	16,700
	TOTAL	27,748,700	0	0	27,748,700	13,887,900	11,888,300	1,999,600	(20,900)

Budget Adjustments

Planning related income budget transferred to Building Control

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EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment Support	Employee Costs	1,418,000			1,418,000	780,800	737,900	42,900	59,200
	Property Costs	875,100			875,100	640,600	589,700	50,900	(12,900)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	294,900			294,900	101,100	112,900	(11,800)	(128,900)
	Transfer Payments	0			0	0	0	0	0
	Support Services	0			0	0	0	0	0
	Depreciation & Impairment	74,200	0		74,200	0	0	0	0
	Total Expenditure	2,662,200	0	0	2,662,200	1,522,500	1,440,500	82,000	(82,600)
	Income	772,000	0	0	772,000	343,800	543,900	200,100	74,300
TOTAL	1,890,200	0	0	1,890,200	1,178,700	896,600	282,100	(8,300)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment Support	Property & Technical	910,600			910,600	528,400	328,700	199,700	3,800
	Accommodation	979,600	0		979,600	650,300	567,900	82,400	(12,100)
	Total Expenditure	1,890,200	0	0	1,890,200	1,178,700	896,600	282,100	(8,300)
	TOTAL	1,890,200	0	0	1,890,200	1,178,700	896,600	282,100	(8,300)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Community Resources	Employee Costs	2,997,500			2,997,500	1,723,400	1,719,900	3,500	25,400
	Property Costs	226,700			226,700	158,300	190,100	(31,800)	(8,000)
	Transport & Plant Costs	43,600			43,600	27,500	18,300	9,200	8,000
	Supplies & Services	360,700			360,700	170,900	159,500	11,400	(69,500)
	Third Party Payments	66,000			66,000	64,000	62,600	1,400	3,400
	Transfer Payments	220,300			220,300	163,000	162,600	400	3,900
	Support Services	562,100			562,100	0	0	0	0
	Depreciation & Impairment	47,300			47,300	0	0	0	0
	Total Expenditure	4,524,200	0	0	4,524,200	2,307,100	2,313,000	(5,900)	(36,800)
	Income	654,400			654,400	268,800	318,600	49,800	63,500
TOTAL	3,869,800	0	0	3,869,800	2,038,300	1,994,400	43,900	26,700	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Community Resources	Community Learning & Dev	1,061,600	0	0	1,061,600	427,300	421,600	5,700	8,400
	Community Planning	414,200	0	0	414,200	143,500	137,200	6,300	(8,100)
	Community Facilities	384,800	0	0	384,800	293,600	300,000	(6,400)	(1,400)
	Community Safety	1,569,700	0	0	1,569,700	801,400	781,300	20,100	26,100
	Equalities	123,600	0	0	123,600	65,900	62,700	3,200	(400)
	Registrars/Grants	161,300	0	0	161,300	175,500	163,300	12,200	0
	Auchenback Resource Centre	30,700	0	0	30,700	15,400	15,500	(100)	0
	Area Forums	17,000	0	0	17,000	1,200	600	600	0
	Community Resources Mgt	106,900	0	0	106,900	114,500	112,200	2,300	2,100
TOTAL		3,869,800	0	0	3,869,800	2,038,300	1,994,400	43,900	26,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Support	Employee Costs	8,754,700		0	8,754,700	4,820,600	4,700,600	120,000	103,900
	Property Costs	3,500		0	3,500	1,800	12,700	(10,900)	(54,100)
	Transport & Plant Costs	61,600		0	61,600	37,900	29,500	8,400	9,700
	Supplies & Services	3,387,000		0	3,387,000	1,694,000	1,864,000	(170,000)	5,900
	Third Party Payments	64,100		0	64,100	2,800	100	2,700	6,700
	Transfer Payments	4,227,900		0	4,227,900	0	(21,000)	21,000	0
	Support Services	0		0	0	0	0	0	0
	Depreciation & Impairment	1,286,500		0	1,286,500	0	0	0	0
	Total Expenditure	17,785,300	0	0	17,785,300	6,557,100	6,585,900	(28,800)	72,100
	Income	8,113,400		0	8,113,400	589,800	607,800	18,000	46,800
TOTAL	9,671,900	0	0	9,671,900	5,967,300	5,978,100	(10,800)	118,900	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

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	901,700		(239,300)	662,400	610,400	619,500	(9,100)	(64,100)
	Council Tax & NDR	138,000			138,000	315,000	256,600	58,400	55,800
	ICT	3,783,400			3,783,400	1,525,300	1,606,900	(81,600)	8,400
	Directorate	158,600			158,600	86,500	91,400	(4,900)	(7,300)
	Policy	428,500			428,500	278,200	285,200	(7,000)	(4,300)
	Public Relations	378,400			378,400	309,100	300,200	8,900	10,900
	Corporate Personnel	1,458,800		239,300	1,698,100	1,047,700	1,052,100	(4,400)	5,000
	Admin & Printing	1,031,700			1,031,700	634,100	627,600	6,500	83,100
	Members Expenses	0			0	283,600	276,300	7,300	0
	Customer Services	1,392,800			1,392,800	877,400	862,300	15,100	31,400
TOTAL		9,671,900	0	0	9,671,900	5,967,300	5,978,100	(10,800)	118,900

Budget Adjustments

Payroll Team - moved from Revenues to HR

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Chief Executive's Office	Staff Costs	3,478,100	0	0	3,478,100	1,882,100	1,899,900	(17,800)	(42,400)
	Property Costs	0	0	0	0	0	0	0	(100)
	Transport Costs	0	0	0	0	0	0	0	0
	Supplies & Services	411,300	0	0	411,300	263,300	222,200	41,100	49,600
	Third Party Payments	65,000	0	0	65,000	0	0	0	1,400
	Transfer Payments	0	0	0	0	0	0	0	0
	Support Services	135,700	0	0	135,700	0	0	0	0
	Depreciation & Impairment	0	0	0	0	0	0	0	0
	Total Expenditure	4,090,100	0	0	4,090,100	2,145,400	2,122,100	23,300	8,500
	Income	519,100	0	0	519,100	135,300	231,800	96,500	40,500
TOTAL	3,571,000	0	0	3,571,000	2,010,100	1,890,300	119,800	49,000	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Chief Executive's Office	Chief Executives Office	181,400	0	0	181,400	130,200	118,900	11,300	(5,200)
	Accountancy & Creditors	2,116,300	0	0	2,116,300	1,284,800	1,284,000	800	300
	Legal	627,700	0	0	627,700	341,000	330,800	10,200	27,900
	Procurement	406,100	0	0	406,100	192,900	168,900	24,000	17,400
	Civic Licensing	0	0	0	0	(47,400)	(74,400)	27,000	0
	Licensing Board	0	0	0	0	(23,300)	(52,800)	29,500	0
	Internal Audit	239,500	0	0	239,500	131,900	114,900	17,000	8,600
	Total Expenditure	3,571,000	0	0	3,571,000	2,010,100	1,890,300	119,800	49,000
	TOTAL	3,571,000	0	0	3,571,000	2,010,100	1,890,300	119,800	49,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Other Exp. & Income (INC OTHER HSG)	Other Expenditure	8,541,400	0	0	8,541,400	1,443,700	1,236,600	207,100	(15,900)
	Income	197,000			197,000	10,500	118,000	107,500	46,700
		8,344,400	0	0	8,344,400	1,433,200	1,118,600	314,600	30,800
	Other Housing	2,299,600	0	0	2,299,600	1,044,500	1,765,300	(720,800)	2,200
	TOTAL	10,644,000	0	0	10,644,000	2,477,700	2,883,900	(406,200)	33,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 6 NOVEMBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Housing Revenue Account	Employee Costs	3,564,000		0	3,564,000	1,957,500	1,880,100	77,400	63,600
	Property Costs	3,550,000		0	3,550,000	2,020,100	1,483,900	536,200	(129,600)
	Transport & Plant Costs	180,900		0	180,900	115,400	97,500	17,900	21,400
	Supplies & Services	2,211,300		0	2,211,300	1,124,100	1,049,600	74,500	(150,700)
	Third Party Payments	0		0	0	0	0	0	0
	Transfer Payments	32,700		0	32,700	20,100	50,900	(30,800)	(221,600)
	Support Services	788,300		0	788,300	0	0	0	0
	Depreciation & Impairment Losses	4,204,900		0	4,204,900	0	0	0	202,300
	Total Expenditure	14,532,100	0	0	14,532,100	5,237,200	4,562,000	675,200	(214,600)
	Income	14,532,100		0	14,532,100	8,258,800	7,941,200	(317,600)	124,300
TOTAL	0	0	0	0	(3,021,600)	(3,379,200)	357,600	(90,300)	