

EAST RENFREWSHIRE COUNCIL

CABINET

15 October 2015

Report by Chief Executive

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 5. The projection is based on the financial position as at 14 August 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 out-turn position as at period 5 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 20 August 2015 report to Council	219,734
Additional Grant Funding	181
Total Net Expenditure to be Monitored	<u>219,915</u>

### BUDGET PERFORMANCE

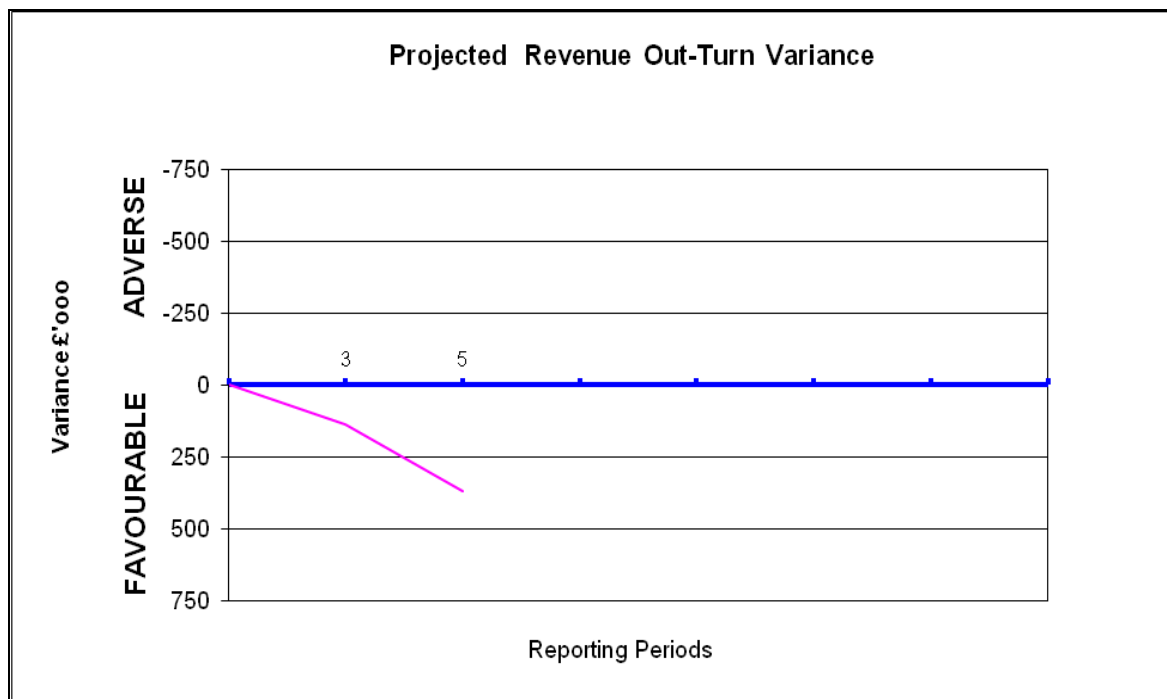
6. As at 14<sup>th</sup> August the estimated year end position shows a net favourable variance on net expenditure of £369,900 based on current information. For General Fund services the projected underspend is £568,100. This variance is anticipated in addition to the planned transfer to reserves of £1,010k agreed by Council on 12<sup>th</sup> February 2015.

### VARIANCE ANALYSIS

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

Department	Forecast Outturn £'000	
	P3	P5
Education	35	394
HSCP	23	17
Environment	5	(8)
Environment – Support	(15)	14
Chief Executive's Office	43	35
Corporate & Community – Comm Res	6	24
Corporate & Community - Support	5	60
Other Expenditure/Housing	44	32
Housing Revenue Account	(9)	(198)
<b>Total £ Variance</b>	<b>137</b>	<b>370</b>
Total Budgeted Expenditure	<b>39,624</b>	<b>70,584</b>
<b>% Variance</b>	<b>0.3%</b>	<b>0.5%</b>

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



## TRADING OPERATIONS

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

## OPERATIONAL ISSUES

### National Pay Negotiations

10 Pay negotiations for 2015/16 are ongoing and as such no pay award is reflected in service actual figures.

## 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 £369,900. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

## RECOMMENDATIONS

14. It is recommended that:

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

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## 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 5**  
**AS AT 14 AUGUST 2015**

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**EDUCATION**  
**REVENUE BUDGET MONITORING AS AT 14 AUGUST 2015**

Explanation of Variances (over)/under	Forecast Variance £	Note
<b>Employee Costs</b>		
APT&C Costs	9,600	
Manual / Sessional	69,100	1
Other Staff Costs	(146,100)	2
	<b>(67,400)</b>	
<b>Property Costs</b>		
Energy Costs	239,500	3
Repairs and Maintenance	(50,000)	4
Various Property Costs	(17,700)	
	<b>171,800</b>	
<b>Transport Costs</b>		
SPT	(6,700)	
SEN and Other Hires	20,200	
	<b>13,500</b>	
<b>Supplies and Services</b>		
PFI/PPP Costs	155,500	5
Catering Provisions (incl school meals)	58,200	6
Various supplies/ services/ administration costs	9,900	
Miscellaneous initiatives	(131,900)	7
	<b>91,700</b>	
<b>Third Party Payments</b>		
Scottish Qualifications Authority	6,700	
	<b>6,700</b>	
<b>Transfer Payments</b>		
EMA Payments	(473,000)	8
	<b>(473,000)</b>	
<b>GROSS EXPENDITURE</b>	<b>(256,700)</b>	
<b>Income</b>		
EMA Income	473,000	8
Grants Received	4,200	
Wraparound	(10,000)	
Catering Income	(32,400)	9
Other Agencies	119,900	10
Contribution from Repairs and Renewal	50,000	4
Miscellaneous Income	45,600	11
	<b>650,300</b>	
<b>NET EXPENDITURE</b>	<b>393,600</b>	

**Notes:**

1. This underspend relates to vacancies within Facilities Management during the early part of the financial year.
2. Overspend relates to redundancy payments made in order to deliver approved savings.
3. Underspend projected based on information received from Procurement Scotland.
4. Expenditure on various halls/ pavillions which will be funded by a contribution from Repairs and Renewals.
5. 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.
6. 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 9.
7. Overspend relates to unbudgeted activity and staff recharge expenditure which is covered by additional miscellaneous income and income from other agencies as per notes 10 and 11.
8. Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
9. Under-recovery in respect of catering internal recharge income in relation to welfare and other catering.
10. Over-recovery from other agencies in relation to unbudgeted income from staff recharges and SQA income.
11. Over-recovery in miscellaneous income in relation to unbudgeted activity income which will be used to fund additional expenditure as per note 7.

<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 £393,600. 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 14 AUGUST 2015**

Explanation Of Variances - (over) / under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
Children & Families	397,580	1
Older People	(382,300)	2
Learning Disability	(13,620)	
Other	24,850	3
	26,510	
<b>Property Costs</b>		
Older People	(9,580)	
Other	930	
	(8,650)	
<b>Transport Costs</b>		
Older People	(46,210)	4
Learning Disability	(47,670)	5
Other	610	
	(93,270)	
<b>Supplies and Services</b>		
Children & Families	(162,320)	1
Older People	12,330	6,10
Learning Disability	6,110	
Service Support	(45,220)	7
Other	(15,320)	8
	(204,420)	
<b>Third Party Payments</b>		
Children & Families	128,070	9
Older People	(559,400)	9,10
Learning Disability	198,150	9
Mental Health	(60,670)	9
Physical Disability	(48,810)	9
	(342,660)	
<b>Transfer Payments</b>		
All	(390)	
<b>Support Services</b>		
All	5,730	
<b>Total Gross Expenditure</b>		
	(617,150)	
<b>Income</b>		
Older people	665,310	10
Learning Disability	(52,030)	11
Service Support	81,850	3,12
Children & Families	(61,080)	13
	634,050	
<b>Total Net Expenditure</b>	16,900	

**Notes**

- This underspend is mainly due to slippage on the hiring of permanent staff within Children & Families due to restructure of the service, being offset by increased training costs within supplies and services (£150k).
- Projected overspends in Homecare (£213k) is largely offset by a reduction in third party payments due to a higher proportion of the service being provided in house. In addition projected overspends in Bonnyton House (£100k) and day care (£78k) have arisen in order to maintain statutory staffing levels.
- The projected underspend principally relates to a reduction in staffing expenditure within Service Support (£15k).
- The projected overspend identified largely relates to transport costs within Reablement (£58k).
- 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 by £47k in 2015/16.
- The projected underspend largely reflects savings in Homecare (£41k) in respect of training costs, field work (£8k) and lunch clubs (£4k), offset by an overspend in Telecare (£43k). The overspend in Telecare is offset by additional income from the Scottish Government (as per 10 below).
- This variance includes an overspend in Care First (modules, maintenance and licenses) (£83k) being partly offset with a saving of £39k in Agile Working.
- This projected variance largely relates to projected overspends by Criminal Justice (£6k) and Service Strategy (£5k).
- These variances reflect the current committed cost of care packages in 2015/16. The favourable variance for Children & families (£128k) reflects the current committed cost of current child placements. The projected adverse variance in respect of Older People (£559k) includes additional expenditure which is offset by additional Scottish Government income (as per 10 below). The projected outturn for Learning Disability (£198k), Mental Health (£61k), and Physical Disability (£49k) reflect the committed cost of current care packages for 2015/16.
- This projected overrecovery is due to funding for Telecare and delayed discharge (£1.025m) in addition to increased income for Community Alarms (£51k) being offset by a projected under recovery of income in respect of Homecare (£181k), housing support (£177k) and Bonnyton House (£65k).
- This variance reflects the projected level of recovery of Independent Living Fund income.
- This variance reflects the recovery of staff costs incurred by the Council from external bodies.
- This variance largely reflects the projected under recovery of costs in respect of Surestart and schools outreach, being offset by a reduction in expenditure.

**Delivery of Agreed Efficiencies**

Agreed efficiencies are currently being progressed and will continue to be monitored.  
Where there are any variances identified alternative savings will be identified.

**Summary**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The outturn projection shows a small favourable variance of £16,900. There are continuing material cost pressures within the department, particularly in relation to the increasing demand for client care. In addition the Service is under pressure due to a reduction in income from fees and charges. 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 14th AUGUST 2015**

Explanation of Variances - (Over) / Under	Total Variance £	NOTE
<b>Staff Costs</b>		
Aptc Pay	(234,700)	1.
Manual Pay	35,200	
Manual & Aptc Travel & Substist/Redundancy Costs	(56,100)	2.
	<b>(255,600)</b>	
<b>Property Costs</b>		
Rents & other property costs	(42,300)	3.
	<b>(42,300)</b>	
<b>Transport Costs</b>		
Transport Costs	98,500	4.
	<b>98,500</b>	
<b>Supplies &amp; Services</b>		
General Contractors - Rechargeable Parks work	(63,500)	5.
Waste Disposal/Landfill Tax	(190,600)	6.
Ext Cont Consultants - Roads	(47,600)	7.
Staff Training	(229,600)	8.
Funded Projects including Zero Waste Scotland & Enforced Repairs	(78,000)	17
Miscellaneous	3,300	
Pedestrian & Cycle Improvement	(635,000)	9.
	<b>(1,241,000)</b>	
<b>Third Party Payments</b>		
Other Agencies & Bodies	(24,200)	19.
	<b>(24,200)</b>	
<b>Transfer Payments</b>		
Superann Additional Allowance	(2,500)	
Bad Debt Provision	0	
	<b>(2,500)</b>	
<b>GROSS EXPENDITURE</b>	<b>(1,467,100)</b>	
<b>Income</b>		
Safety Camera National Project	5,000	
Heritage Lottery Fund Income	(8,700)	
Spt Grant Income	635,000	10.
Other Government Grants	21,000	
European Social Fund	233,000	11.
Grants Received	885,300	
General Sales Fees Etc	117,300	12.
Income - Bus Shelter Advertising	33,300	13
Swf Sale Of Recyclables	(98,200)	14
Sales, Fees and Charges	52,400	
RCU/Vehicles Income	(30,000)	15
Contract Income	(30,000)	
Other Agencies General	165,000	16
Other Acct Of Auth - General	162,000	17
Contribution From Spend to Save	60,000	18
Contribution From Miscellaneous Services	29,900	18
Enforced Repairs	40,900	17
Property Rentals	67,400	19
Miscellaneous Income	26,300	
Other Income	551,500	
<b>Total Income</b>	<b>1,459,200</b>	
<b>NET EXPENDITURE</b>	<b>(7,900)</b>	

**Notes:**

1. Overspends in payroll within Roads and Building Control offset by additional planning income(see note 12), Other overspends offset by underspends/over-recoveries elsewhere.
2. Redundancy costs within the Roads service offset by projected underspends in travel costs and income from Miscellaneous Services(see note 18)
3. Rental costs incurred on behalf of Trading Standards Scotland - reimbursed (see note 16)
4. Average fuel cost comparison between 2014/15 and 2015/16 would indicate costs being lower than 2014/15 levels, reduced charges to departments should follow.(see note 15)
5. Parks rechargeable works - offset by additional income (see note17)
6. Tonnage levels are projected to exceed budgeted levels due to increase in waste arisings. Also civic amenity site waste increase.
7. Roads consultancy costs, offset by projected additional bus shelter advertising income on resolution of legal dispute.(see note 13)
8. Overspend in training costs projected within Economic development due to commencement of European funded employability project and Skills Development Scotland project - offset by income (see note11 and 16)
9. SPT grant funded work - will be offset by grant income.(see note 10)
10. SPT grant income to offset projected spend (see note 9)
11. Projected European funding to offset projected spend in new European employability project. Project yet to start, ongoing monitoring to continue (see note 8)
12. Projected over recoveries in Planning and Building Control income due to number of large application fees to be received. Will be monitored throughout the year.
13. Expected income from previous contract, based on legal position adopted by ERC.
14. Current market prices for sales of recyclables are lower than budgeted levels.
15. Reduced income levels based on reduced charges in relation to projected fuel costs.(see note 4) Ongoing monitoring will take place throughout the financial year.
16. Includes income recovered from Trading Standards Scotland and Skills Development Scotland Income, both offset costs above (notes 3 and 8)
17. Over recovery of income reflects parks rechargeable works and also zero waste Scotland funding alongside other internal recharges
18. Contribution from Miscellaneous Services to offset redundancy costs (see note 2)Contribution from Spend to Save to offset the Clyde Valley Shared waste project costs.
19. Projected over recovery of Rental income in Parks/Economic Development due to near full occupancy of properties.

<b>Delivery of Agreed Efficiencies</b>	Agreed efficiencies are on target to be achieved and will continue to be monitored.
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<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 budget regarding projected Waste tonnages and projected income from the sales of recyclables. Early management action has allowed a small overspend position to be shown at period 5 of £7,900 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 is very 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.
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**ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES**  
**REVENUE BUDGET MONITORING AS AT 14 AUGUST 2015**

Explanation Of Variances - (over) / under	Total Variance (£)	Note
<b>Employee Costs</b>		
APT&C Staff Costs	29,000	1.
APTC O/Time	7,300	
Travel & Misc costs	18,300	1.
	54,600	
<b>Property Costs</b>		
Rates/Water Rates/Rents	(12,900)	2.
Gas/Electricity	8,300	3.
Other Property Costs	(200)	
	(4,800)	
<b>Supplies and Services</b>		
Agency Labour/Interns	(72,300)	4.
Legal Fees	(20,000)	5.
Other	(1,700)	
	(94,000)	
<b>GROSS EXPENDITURE</b>		
	(44,200)	
<b>Income</b>		
Other A/cs of the Authority - recovery of Non-Operational Buildings Costs	24,100	6.
Costs Recovered from Capital	40,000	7.
Misc Income	(6,100)	
<b>Total Income</b>	58,000	
<b>NET EXPENDITURE</b>		
	13,800	

**Notes**

1. Underspend in payroll predicted due to vacancies and turnover savings together with savings in other staff costs. These savings help fund additional agency costs listed below(see note 4)
2. Property costs incurred for Non-Operational properties - partially offset by slight underspends in central properties and income from Miscellaneous Services (see note 6)
3. Guidance from procurement Scotland indicates a slight underspend is to be expected.
4. Agency costs being incurred - offset by projected over-recovery in income and underspend in payroll.
5. Legal Fees of £20k for Isobel Mair to be incurred.
6. Recovery of costs for Non - Operational properties from the Miscellaneous services.
7. 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**

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 and legal fees, being offset by an underspend in payroll and projected over-recovery of fees. A small underspend of £13,800 is projected at the present time. Prudent estimates of income have been made as it is very early in the financial year to have real certainty over income levels. It is expected that fee income may be slightly more favourable than reported at period 5. 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 14th August 2015**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
Basic Pay plus On Costs	(36,200)	1
Essential Car Users Buyout	(3,600)	
Overtime	13,400	2
Other Staff Costs	9,100	3
	<u>(17,300)</u>	
<b>Property Costs</b>		
Community Safety - depot improvements	(19,300)	4
Community Safety - Community Alarms	17,000	5
Community Facilities - Rhualan House & Auchenback Hall	(13,000)	6
Community Learning & Development - Utilities and Misc property costs	8,600	
Misc Property Variances	5,600	
	<u>(1,100)</u>	
<b>Transport Costs</b>		
	9,300	7
	<u>9,300</u>	
<b>Supplies and Services</b>		
Community Learning & Development - Youth Initiatives & Supplies	(30,000)	8
Community Safety - CCTV Maintenance	(20,000)	9
Misc Supplies	(4,100)	
	<u>(54,100)</u>	
<b>Third Party Payments</b>		
	2,000	
	<u>2,000</u>	
<b>Transfer Payments - Firereach</b>		
	4,000	
	<u>4,000</u>	
<b>GROSS EXPENDITURE TOTAL</b>		
	<u>(57,200)</u>	
<b>Income</b>		
Comm Safety Income	52,300	10
Community Learning & Development Income	30,000	8
Misc Income	(1,200)	
	<u>81,100</u>	
<b>NET EXPENDITURE TOTAL</b>		
	<u>23,900</u>	

**Notes:**

- 1 Overspends in basic pay plus on costs due to lack of turnover, mainly in Community Safety. This is being offset by additional income within the Community Safety dept (see note 10).
- 2 Careful management of staffing resources has resulted in an underspend in overtime in Council Officers and Community Safety.
- 3 Excess budgets for travel and miscellaneous staff costs have resulted in a projected underspend, mainly in Community Safety.
- 4 Improvements at the Community Safety depot. These costs will be offset by CCTV refresh monies (see note 10).
- 5 It is anticipated that Community Alarms costs will be underspent in 15/16 due to postponement of a software upgrade.
- 6 Overspend on property costs for properties that have not transferred to the Culture & Leisure Trust. Rhualan House is in the process of being sold and Auchenback Hall is scheduled for demolition in due course. These costs are being absorbed by underspends in Council Officers overtime.
- 7 Underspends on transport costs, mainly due to vehicle hires, within the Service.
- 8 Overspends on supplies in Community Learning & Development in relation to Youth Initiatives work and Duke of Edinburgh supplies. This will be offset by income within Community Learning & Development.
- 9 Additional CCTV maintenance and equipment costs will be incurred in 15/16, making use of the reduced costs of Community Alarms (see note 5).
- 10 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 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £23,900. 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.

**CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES**  
**REVENUE BUDGET MONITORING AS AT 14th AUGUST 2015**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
Basic Pay plus On Costs	(74,400)	1
Essential Car Users	(11,200)	2
Other Staff Costs & travel	(2,900)	
	<u>(88,500)</u>	
<b>Property Costs</b>		
Barrhead HQ Public Access Area	(20,000)	3
Revenues/Council Tax - Office furniture & minor adapts	(30,000)	4
Misc Property Costs	(2,600)	
	<u>(52,600)</u>	
<b>Transport Costs</b>	<b>9,500</b>	<b>5</b>
<b>Supplies and Services</b>		
Disclosure Checks	(56,300)	6
Web Casting install	(31,000)	7
Managed Print Service	23,900	8
Misc Supplies & Services	(3,500)	
	<u>(66,900)</u>	
<b>Third Party Payments</b>	<b>6,700</b>	<b>9</b>
<b>GROSS EXPENDITURE TOTAL</b>	<u><b>(191,800)</b></u>	
Income for rechargeable posts	124,500	1
Barrhead Public Access Upgrade Funds	20,000	3
Disclosure Check Recharges	56,300	6
Web Casting Install Funds	31,000	7
DWP Grants	12,300	10
Misc Income	7,700	
	<u><b>251,800</b></u>	
<b>NET EXPENDITURE TOTAL</b>	<u><u><b>60,000</b></u></u>	

**Notes:**

- 1 Overspends in basic pay plus on costs, mainly due to ICT Business Relationship Manager posts, temporary resource in Corporate Communications and additional multiskilled Customer Service Officer resources in Customer First, all of which will be offset by a combination of Modernisation Funding, City Deal Funding and recharges to the Registrars team. There are also a number of part year vacancies/turnover across the Service which is partially offsetting these costs.
- 2 This is the one-off lump sum costs of buying out the staff car allowances.
- 3 Costs of upgrading the public access computer area within Barrhead HQ. These costs are offset by repairs & renewals income.
- 4 Spend on minor adaptations and replacement office furniture & office storage within the Revenues & Council Tax floor of Barrhead HQ. This spend will be offset by underspends in staff costs and supplies & services within these Sections.
- 5 Underspends on transport costs, mainly within the Business Support Team & Print Room in relation to mail runs and print deliveries.
- 6 The Corporate Personnel department are working through the process of carrying out retrospective PVG checks on the relevant Council employees leading to higher than usual costs in 15/16. These costs will be recovered via recharges to other Council Services, mainly Education and the HSCP.
- 7 Web Casting project costs of £31k. The costs of these works will be offset by repairs & renewals income.
- 8 An underspend on Managed Print Costs is expected across the Service.
- 9 Projected underspend in respect of the costs of Non-Domestic Rates collection (£5.2k) and misc Third Party Payments (£1.5k)
- 10 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 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £60,000. 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 14 AUGUST 2015**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
APT&C Costs plus on costs	(17,000)	1
Overtime	200	
Travel & Subsistence	7,500	2
Redundancy & Severance Pay	(22,700)	3
Agency Labour	(32,000)	4
Other Miscellaneous Staff Costs	8,700	5
	<b>(55,300)</b>	
<b>Supplies and Services</b>		
Miscellaneous Supplies and Services	29,200	6
Purchase of Hardware and Software	10,100	7
Other Operating Costs	3,700	
	<b>43,000</b>	
<b>Gross Expenditure</b>		
	<b>(12,300)</b>	
<b>Income</b>		
<b>Sales, Fees and Charges</b>		
General Sales Fees and Charges	5,000	8
Civic Licensing Income	8,000	9
Registration Fees	(5,000)	10
<b>Other Accounts of the Authority</b>		
Other Accounts of the Authority -General	14,600	11
Recovery from Other Expenditure	(10,900)	12
Contribution from Repairs & Renewals Fund	45,000	13
Contribution from Reserves	(10,100)	14
Miscellaneous income	1,000	
	<b>47,600</b>	
<b>Net Expenditure</b>		
	<b>35,300</b>	

**Notes:**

- 1 Turnover reduction of 2.5% not expected to be realised and additional cost of one extra days pay this financial year due to the leap year. Expenditure also includes the additional cost of temporary staff recharged to CHCP (see note 11).
- 2 Projected savings over the course of the year due to the cessation of the staff car allowances scheme.
- 3 Redundancy & Severance costs in Legal and Accounting & Budgeting. The expenditure also includes the one-off lump sum costs of buying out the staff car allowances.
- 4 Agency costs incurred in Accounting & Budgeting covering long term sick absence and additional project work which will be met by a contribution from the Repairs & Renewals Fund (see 13).
- 5 Expected underspend within Other Miscellaneous Staff Costs
- 6 Projected underspend in Miscellaneous Supplies & Services in Procurement and Accounting & Budgeting.
- 7 Projected underspend in Purchase of Computer Hardware and Software in Creditors.
- 8 Additional fee income projected to be earned by Legal Services.
- 9 Taxi Licence income in Civic Licensing higher than budgeted.
- 10 External Registration Fees in Legal Services are projected to outturn less than allowed for in the budget.
- 11 Recovery of temporary staff costs in Accounting & Budgeting from CHCP.
- 12 Higher income in Civic Licensing resulting in lower net costs and therefore a lower recharge to Miscellaneous Expenditure (see note 9).
- 13 Most of the Contribution from Repairs & Renewals relates to Accounting & Budgeting and funds the cost of new systems implementation (see note 4).
- 14 Lower projected contribution from the Modernisation Fund due to lower projected expenditure on Computer Hardware and Software in Creditors (see note 7).

<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 £35,300. All variances will continue to be monitored to ensure their status is consistent with that reported.

**MISCELLANEOUS EXPENDITURE & INCOME**  
**REVENUE BUDGET MONITORING - AS AT 14 AUGUST 2015**

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
<b>Employee Costs</b>		
APT&C Costs plus on costs	(3,000)	
Travel & Subsistence	(1,100)	
Other Miscellaneous Staff Costs	1,200	
	<b>(2,900)</b>	
<b>Property Costs</b>		
Non Domestic Rates	(300)	
	<b>(300)</b>	
<b>Supplies and Services</b>		
Legal Fees	(3,200)	
COSLA	(200)	
Street Nameplates	2,000	
ICT Shared Service Development	(8,600)	1
Equal Pay Payments	(46,500)	2
	<b>(56,500)</b>	
<b>Third Party Payments</b>		
Civic Licensing Recharge	10,900	3
Licensing Board Recharge	400	
Registrars Recharge	12,400	3
	<b>23,700</b>	
<b>Gross Expenditure</b>	<b>(36,000)</b>	
<b>Income</b>		
Property Rentals	1,200	
Provision Release- Equal Pay Provision	46,500	4
Provision Release- Modernisation Fund	8,600	5
	<b>56,300</b>	
<b>Net Expenditure</b>	<b>20,300</b>	
<b>Notes:</b>		
1	Consultants Fees for ICT Shared Service Development covered by income from the Modernisation Fund (see note 6).	
2	Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 5).	
3	Reduction in recharge from Departments due to lower net costs for civic licensing and registrars	
4	Matched Provision Release to cover Equal Pay Payments (see note 3).	
5	Matched Provision from Modernisation Fund for Shared Service ICT (see note 2).	
<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 £20,300. All variances will continue to be monitored to ensure their status is consistent with that reported.	

**OTHER HOUSING**  
**REVENUE BUDGET MONITORING AS AT 14th August 2015**

Explanation of Variances (over)/under	Total Variance £	Note
<b>Employee Costs</b>		
Grant Funded post	(35,700)	1
Various other payroll costs	(12,300)	2
	<b>(48,000)</b>	
<b>Property Costs</b>		
Lease payments for Private Sector Leasing (PSL's) properties	44,600	3
Various other property costs	(34,700)	4
	<b>9,900</b>	
<b>Supplies and Services</b>		
I. T. costs for Factoring Services	5,800	5
Cost of renovating, furniture etc. in Homeless properties	(67,400)	4
	<b>(61,600)</b>	
<b>Third Party Payments</b>		
Other Payments To Other Bodies	20,300	6
	<b>20,300</b>	
<b>Transfer Payments</b>		
PSHG works	(62,000)	7
	<b>(62,000)</b>	
<b>Gross Expenditure</b>	<b>(141,400)</b>	
<b>Income</b>		
Welfare Reform Income	35,700	1
PSHG - Capital Grant Income	62,000	7
PSL Rental Income	(49,100)	3
HPU Rental Income	96,300	8
Factoring Services and Overlee Rental Income	(3,500)	9
Total Income	<b>141,400</b>	
<b>NET EXPENDITURE</b>	<b>Totals</b>	

**Notes:**

1. Welfare Reform Housing Officer funded from Welfare Reform Fund.
2. Lack of staff turnover so far this year, compensated by savings in overtime and sessional worker charges.
3. Budgeted number of Private Sector Leased properties higher than actual, therefore reduced costs and income.
4. Increase in works required for Homeless Person's Units (HPUs) and PSLs funded from increased rental income and savings within Other Housing.(see note 8)
5. Saving in budgeted I.T. costs for introduction of Factoring Services.
6. Planned saving in payments to external bodies.
7. Increased PSHG expenditure funded from underspend carried forward from 2014/15.
8. Increase in number of HPUs required to meet statutory obligations resulting in higher rental income.
9. Saving in Factoring costs requires reduced income (£7.3k) and increase in Overlee rental income (£3.8k).

**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. The figures are representative of some planned overspends being offset by additional income or planned underspends, therefore at present a break even position is projected at period 5. 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)  
PROBABLE OUTTURN VARIANCES - P5**

Explanation of Variances (over)/under	Total Variance £	Note
<b>Employee Costs</b>		
New Posts	(32,200)	1
Transfer of Rent Team to HRA	80,000	2
Other Payroll	(8,400)	
	<b>39,400</b>	
<b>Property Costs</b>		
Voids	(135,000)	3
Hourly Rate Adjustment	(130,000)	4
Other Property costs including Repairs	34,300	5
	<b>(230,700)</b>	
<b>Transport Costs</b>		
All Transport costs	17,300	6
	<b>17,300</b>	
<b>Supplies and Services</b>		
HMT Materials, Sub Contractors and Agency Labour	(309,500)	7
Voids Rent Loss	30,100	8
Recharge from Finance - Rent Collection	(52,000)	2
Contribution to HRA Reserves	87,100	9
I.T. and other Supplies & Services	15,600	10
	<b>(228,700)</b>	
<b>Transfer Payments</b>		
Superannuation Additional Allowances	(27,800)	2
Assistance to Tenants Associations/Pre-disposal Charges	(13,200)	11
	<b>(41,000)</b>	
<b>Gross Expenditure</b>	<b>(443,700)</b>	
<b>Income</b>		
Housing Capital	(45,000)	12
Housing Revenue & Non-Housing Income	251,500	13
Recharge Income	39,000	14
Total Income	<b>245,500</b>	
<b>NET EXPENDITURE</b>	<b>(198,200)</b>	
	<b>Totals</b>	

- Notes:**
- New Capital Programme Liaison Offer and new Work Scheduling Officer posts.
  - Rent Collection Team transferred to HRA in P6 but entire 2015/16 Budget in Payroll. Matched by deficits in Supplies & Services - Recharges from Finance and Transfer Payments - Strain on the Fund.
  - Increase required to meet volume and specification of void properties and to shorten period of rental loss.
  - 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.
  - Various planned reductions in Repairs to contribute towards funding expected HMT deficit.
  - HMT 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.
  - Overspend on sub contractors and agency staff required for staff reductions, volume and specific skill requirements.
  - Planned saving to reduce loss of rental income.
  - 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.
  - Planned underspend on I.T. partially reduced by various small overspends within Supplies & Services.
  - 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.
  - Estimated reduction in capital generated income of £130k due to change in Hourly Rate procedures now requiring all overheads to be recovered from revenue only. Offset by an overall increase in Capital work.
  - Estimated increase in revenue generated income of £130k as change to Hourly Rate procedures require all overheads to be recovered from revenue only, there has also been additional revenue work undertaken making up the difference.
  - Higher anticipated income from recharges to Other Housing, Heating Charges and recharges to Owners.

**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. Early and targeted expenditure on void properties has been undertaken in order to decrease void time and improve rent collection which partially offsets costs. Also, since the period 5 report, external audit advice regarding accounting rules has resulted in a £130k shortfall in income within the HRA due to the level of recharges made to capital works being reduced. Therefore the overall position has worsened significantly since period 3 to show a £198k 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 5 14TH AUGUST 2015

DEPARTMENT	APPROVED BUDGET 20 August 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
EDUCATION	124,125,600	0	1,513,800	125,639,400	37,684,900	36,074,000	1,610,900	393,600
HEALTH & SOCIAL CARE PARTNERSHIP	47,650,200	0	150,000	47,800,200	16,549,700	10,651,100	5,898,600	16,900
ENVIRONMENT	27,766,700	0	(18,000)	27,748,700	8,266,100	7,170,400	1,095,700	(7,900)
ENVIRONMENT - SUPPORT	0	0	0	0	855,700	924,700	(69,000)	13,800
CHIEF EXECUTIVES OFFICE	0	0	0	0	1,232,400	1,129,700	102,700	35,300
CORP & COMM - COMMUNITY RESOURCES	5,288,300	0	(1,418,500)	3,869,800	1,375,400	1,424,600	(49,200)	23,900
CORP & COMM - SUPPORT	0	0	0	0	3,698,500	3,535,400	163,100	60,000
OTHER EXPENDITURE/HOUSING	10,690,300	0	(46,300)	10,644,000	1,562,500	1,368,500	194,000	20,300
JOINT BOARDS	2,303,000	0	0	2,303,000	1,107,500	1,101,200	6,300	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	(1,749,200)	(2,002,800)	253,600	(198,200)
<b>TOTAL</b>	<b>219,734,100</b>	<b>0</b>	<b>181,000</b>	<b>219,915,100</b>	<b>70,583,500</b>	<b>61,376,800</b>	<b>9,206,700</b>	<b>369,900</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY  
 PERIOD 5 14TH AUGUST 2015

SUBJECTIVE DETAIL	APPROVED BUDGET 20 August 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
Employee Costs	125,801,600	0	(4,383,800)	121,417,800	44,607,100	43,795,200	811,900	(414,490)
Property Costs	19,012,900	0	(923,600)	18,089,300	8,685,930	7,394,850	1,291,080	(158,750)
Transport & Plant Costs	5,405,800	0	(27,400)	5,378,400	2,179,800	1,710,580	469,220	54,830
Supplies & Services	50,977,200	0	(725,200)	50,252,000	16,118,890	13,442,950	2,675,940	(1,872,520)
Third Party Payments	37,267,900	0	3,356,700	40,624,600	14,300,780	8,885,230	5,415,550	(331,160)
Transfer Payments	18,500,400	0	20,000	18,520,400	6,599,100	6,750,820	(151,720)	(574,890)
Support Services	14,899,800	0	(194,200)	14,705,600	5,790	30,270	(24,480)	29,430
Depreciation & Impairment Losses	15,960,800	0	0	15,960,800	0	0	0	0
Joint Boards	2,303,000	0	0	2,303,000	1,107,500	1,101,200	6,300	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
<b>Total Expenditure</b>	<b>292,039,400</b>	<b>0</b>	<b>(2,877,500)</b>	<b>289,161,900</b>	<b>93,604,890</b>	<b>83,111,100</b>	<b>10,493,790</b>	<b>(3,255,350)</b>
Income	72,305,300	0	(3,058,500)	69,246,800	23,021,390	21,734,300	(1,287,090)	3,625,250
<b>TOTAL</b>	<b>219,734,100</b>	<b>0</b>	<b>181,000</b>	<b>219,915,100</b>	<b>70,583,500</b>	<b>61,376,800</b>	<b>9,206,700</b>	<b>369,900</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	86,276,000		(3,917,900)	82,358,100	27,224,100	26,753,000	471,100	(67,400)
	Property Costs	11,060,100		(448,000)	10,612,100	5,801,400	5,053,600	747,800	171,800
	Transport & Plant Costs	1,848,200		(20,300)	1,827,900	778,900	498,900	280,000	13,500
	Supplies & Services	25,438,100		(505,100)	24,933,000	6,850,400	6,346,300	504,100	91,700
	Third Party Payments	3,088,800		3,305,000	6,393,800	1,192,600	1,015,700	176,900	6,700
	Transfer Payments	734,300		7,700	742,000	280,800	421,700	(140,900)	(473,000)
	Support Services	4,077,100		196,000	4,273,100	0	0	0	0
	Depreciation and Impairment Losses	7,391,200		350,500	7,741,700	0	0	0	0
	Total Expenditure	139,913,800	0	(1,032,100)	138,881,700	42,128,200	40,089,200	2,039,000	(256,700)
	Income	15,788,200		(2,545,900)	13,242,300	4,443,300	4,015,200	(428,100)	650,300
	<b>TOTAL</b>	<b>124,125,600</b>	<b>0</b>	<b>1,513,800</b>	<b>125,639,400</b>	<b>37,684,900</b>	<b>36,074,000</b>	<b>1,610,900</b>	<b>393,600</b>

**Budget Adjustments**

Additional Resources: National Qualifications	£31,000
Transfer to Miscellaneous: Superannuation Additional Allowances	(£2,300)
Transfer from Miscellaneous to ERCL	£25,100
Budget for sports pitches (ERCL) matched by income in Environment	£18,000
Transfer from Corporate & Community in relation to Community Halls (ERCL)	£1,442,000

**£1,513,800**

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	7,662,000	0	1,000	7,663,000	2,099,000	2,025,700	73,300	(89,300)
	Primary Education	38,048,400	0	(23,400)	38,025,000	12,162,800	11,897,100	265,700	136,100
	Secondary Education	53,216,300	0	(105,300)	53,111,000	17,390,100	16,728,600	661,500	288,100
	Schools Other	3,402,600	0	86,200	3,488,800	849,500	818,300	31,200	49,000
	Special Education	6,320,000	0	11,000	6,331,000	1,730,200	1,455,700	274,500	8,700
	Psychological Services	855,800	0	700	856,500	274,500	269,800	4,700	(14,600)
	Transport (Excl Spec Educ)	1,015,100	0	0	1,015,100	497,500	323,300	174,200	26,900
	Bursaries/EMAs	0	0	0	0	0	(13,600)	13,600	0
	Provision for Clothing	125,700	0	0	125,700	45,700	50,300	(4,600)	0
	Administration & Support	7,808,700	0	(8,400)	7,800,300	1,147,500	1,110,100	37,400	(47,800)
	School Crossing Patrollers	0	0	0	0	(22,900)	(34,500)	11,600	6,500
	Catering	0	0	0	0	198,500	100,300	98,200	0
	Cleaning	0	0	0	0	(203,800)	(220,700)	16,900	1,500
	Culture & Leisure Services	5,671,000	0	1,552,000	7,223,000	1,516,300	1,563,600	(47,300)	28,500
	<b>TOTAL</b>	<b>124,125,600</b>	<b>0</b>	<b>1,513,800</b>	<b>125,639,400</b>	<b>37,684,900</b>	<b>36,074,000</b>	<b>1,610,900</b>	<b>393,600</b>

**Budget Adjustments**

Additional Resources: National Qualifications	31,000
Transfer to Miscellaneous: Superannuation Additional Allowances	(2,300)
Transfer from Miscellaneous to ERCL	25,100
Budget for sports pitches (ERCL) matched by income in Environment	18,000
Transfer from Corporate & Community in relation to Community Halls (ERCL)	1,442,000
	<u>1,513,800</u>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	0	810,200	219,330	184,020	35,310	89,710
	Children & Families	8,070,700	0	0	8,070,700	2,953,750	2,128,140	825,610	291,050
	Older People	21,477,300	0	0	21,477,300	8,227,990	5,126,560	3,101,430	(319,520)
	Physical/Sensory Disability	3,292,500	0	0	3,292,500	1,178,110	1,079,210	98,900	1,510
	Learning Disability	6,541,000	0	0	6,541,000	58,930	2,460	56,470	(3,710)
	Mental Health	1,661,800	0	0	1,661,800	2,358,050	1,050,340	1,307,710	90,940
	Addictions/Substance Misuse	273,900	0	0	273,900	573,780	376,340	197,440	(67,720)
	Criminal Justice	18,500	0	0	18,500	16,500	78,560	(62,060)	(8,800)
	Support Service & Management	5,504,300	0	150,000	5,654,300	963,260	625,470	337,790	(56,560)
	<b>TOTAL</b>	<b>47,650,200</b>	<b>0</b>	<b>150,000</b>	<b>47,800,200</b>	<b>16,549,700</b>	<b>10,651,100</b>	<b>5,898,600</b>	<b>16,900</b>

Budget Adjustments

Additional Resource:Self Directed Support Pilot Project

150,000

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	19,507,500	0	81,000	19,588,500	6,302,300	6,127,400	174,900	26,510
	Property Costs	911,500	0	0	911,500	332,930	240,050	92,880	(8,650)
	Transport & Plant	158,000	0	0	158,000	60,800	84,280	(23,480)	(93,270)
	Supplies & Services	2,451,700	0	31,000	2,482,700	875,190	137,250	737,940	(204,420)
	Third Party Payments	33,091,500	0	38,000	33,129,500	12,798,880	7,691,830	5,107,050	(342,660)
	Transfer Payments	35,600	0	0	35,600	13,700	12,120	1,580	(390)
	Support Services	2,568,600	0	0	2,568,600	5,790	3,670	2,120	5,730
	Depreciation and Impairment Losses	584,000	0	0	584,000	0	0	0	0
	Total Expenditure	59,308,400	0	150,000	59,458,400	20,389,590	14,296,600	6,092,990	(617,150)
	Income	11,658,200	0	0	11,658,200	3,839,890	3,645,500	(194,390)	634,050
<b>TOTAL</b>	<b>47,650,200</b>	<b>0</b>	<b>150,000</b>	<b>47,800,200</b>	<b>16,549,700</b>	<b>10,651,100</b>	<b>5,898,600</b>	<b>16,900</b>	

Budget Adjustments

Additional Resource: Self Directed Support Pilot Project

150,000

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	11,922,000		20,000	11,942,000	3,996,300	4,033,200	(36,900)	(255,600)
	Property Costs	1,845,700			1,845,700	543,000	470,500	72,500	(42,300)
	Transport & Plant Costs	3,168,000			3,168,000	1,222,600	1,040,600	182,000	98,500
	Supplies & Services	16,803,500		13,300	16,816,800	5,837,400	4,514,000	1,323,400	(1,241,000)
	Third Party Payments	316,700		13,700	330,400	134,000	16,400	117,600	(24,200)
	Transfer Payments	351,800		10,000	361,800	100,700	95,300	5,400	(2,500)
	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	39,948,800	0	57,000	40,005,800	11,834,000	10,170,000	1,664,000	(1,467,100)
	Income	12,182,100		75,000	12,257,100	3,567,900	2,999,600	(568,300)	1,459,200
<b>TOTAL</b>	<b>27,766,700</b>	<b>0</b>	<b>(18,000)</b>	<b>27,748,700</b>	<b>8,266,100</b>	<b>7,170,400</b>	<b>1,095,700</b>	<b>(7,900)</b>	

Budget Adjustments  
 Income re charges to new Leisure Trust

(£18,000)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment	Directorate	964,000	0	19,200	983,200	252,800	251,900	900	(54,500)
	Environment Accomodation	0			0	353,100	296,900	56,200	0
	Development Management	494,400	0		494,400	113,200	106,600	6,600	67,900
	Development Planning	969,500	0		969,500	283,300	269,600	13,700	16,100
	Economic Development	1,541,500	0	(19,200)	1,522,300	455,700	229,600	226,100	165,900
	Building Control	108,100	0		108,100	(12,200)	(46,100)	33,900	(36,900)
	Roads	12,190,400	0		12,190,400	3,781,500	3,478,100	303,400	8,100
	Roads Contracting Unit	0			0	(226,100)	(146,100)	(80,000)	0
	Parks	2,621,500	0	(18,000)	2,603,500	769,700	655,700	114,000	(21,000)
	Cleansing	4,062,200	0	9,800	4,072,000	995,800	816,800	179,000	23,000
	Waste Management	3,621,100	0		3,621,100	1,281,200	1,062,900	218,300	(214,100)
	Protective Services	1,194,000	0	(9,800)	1,184,200	326,300	246,000	80,300	37,600
	Vehicle Services	0			0	(108,200)	(51,500)	(56,700)	0
<b>TOTAL</b>		<b>27,766,700</b>	<b>0</b>	<b>(18,000)</b>	<b>27,748,700</b>	<b>8,266,100</b>	<b>7,170,400</b>	<b>1,095,700</b>	<b>(7,900)</b>

Budget Adjustments  
 Income re charges to new Leisure Trust (18,000)



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 2015

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	1,433,700			1,433,700	467,100	428,000	39,100	54,600
	Property Costs	875,100			875,100	502,100	454,200	47,900	(4,800)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	279,200			279,200	58,800	78,100	(19,300)	(94,000)
	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	1,028,000	960,300	67,700	(44,200)
	Income	772,000	0	0	772,000	172,300	35,600	(136,700)	58,000
<b>TOTAL</b>	<b>1,890,200</b>	<b>0</b>	<b>0</b>	<b>1,890,200</b>	<b>855,700</b>	<b>924,700</b>	<b>(69,000)</b>	<b>13,800</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	351,100	495,300	(144,200)	(5,400)
	Accommodation	979,600	0		979,600	504,600	429,400	75,200	19,200
	Total Expenditure	1,890,200	0	0	1,890,200	855,700	924,700	(69,000)	13,800
	<b>TOTAL</b>	<b>1,890,200</b>	<b>0</b>	<b>0</b>	<b>1,890,200</b>	<b>855,700</b>	<b>924,700</b>	<b>(69,000)</b>	<b>13,800</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	3,564,400		(566,900)	2,997,500	1,175,300	1,105,500	69,800	(17,300)
	Property Costs	702,300		(475,600)	226,700	197,000	244,200	(47,200)	(1,100)
	Transport & Plant Costs	50,700		(7,100)	43,600	19,500	11,700	7,800	9,300
	Supplies & Services	549,300		(215,800)	333,500	144,600	117,000	27,600	(54,100)
	Third Party Payments	66,000		0	66,000	57,000	62,600	(5,600)	2,000
	Transfer Payments	220,300		0	220,300	150,700	150,100	600	4,000
	Support Services	952,300		(390,200)	562,100	0	0	0	0
	Depreciation & Impairment	397,800		(350,500)	47,300	0	0	0	0
	Total Expenditure	6,503,100	0	(2,006,100)	4,497,000	1,744,100	1,691,100	53,000	(57,200)
	Income	1,214,800		(587,600)	627,200	368,700	266,500	(102,200)	81,100
<b>TOTAL</b>	<b>5,288,300</b>	<b>0</b>	<b>(1,418,500)</b>	<b>3,869,800</b>	<b>1,375,400</b>	<b>1,424,600</b>	<b>(49,200)</b>	<b>23,900</b>	

**Budget Adjustments**

Resource Transfer from Education to Facilities for VAT on Janitorial Overtime	17,000
Resource Transfer from Education to Facilities for Excess Travel Costs	6,500
Part year Resource Transfer from Facilities to the new Culture & Leisure Trust	(591,500)
Part Year Resource Transfer from Facilities to Education in relation to the Culture & Leisure Trust	(850,500)
	<u>(1,418,500)</u>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	260,400	246,600	13,800	13,700
	Community Planning	414,200	0	0	414,200	86,300	87,600	(1,300)	(12,600)
	Community Facilities	1,803,300	0	(1,418,500)	384,800	286,800	354,100	(67,300)	4,900
	Community Safety	1,569,700	0	0	1,569,700	461,900	462,500	(600)	14,700
	Equalities	123,600	0	0	123,600	37,400	37,700	(300)	(400)
	Registrars/Grants	161,300	0	0	161,300	147,400	142,800	4,600	0
	Auchenback Resource Centre	30,700	0	0	30,700	5,000	5,000	0	0
	Area Forums	17,000	0	0	17,000	0	(600)	600	0
	Community Resources Mgt	106,900	0	0	106,900	90,200	88,900	1,300	3,600
<b>TOTAL</b>		<b>5,288,300</b>	<b>0</b>	<b>(1,418,500)</b>	<b>3,869,800</b>	<b>1,375,400</b>	<b>1,424,600</b>	<b>(49,200)</b>	<b>23,900</b>

**Budget Adjustments**

Resource Transfer from Education to Facilities for VAT on Janitorial Overtime	17,000
Resource Transfer from Education to Facilities for Excess Travel Costs	6,500
Part year Resource Transfer from Facilities to the new Culture & Leisure Trust	(591,500)
Part Year Resource Transfer from Facilities to Education in relation to the Culture & Leisure Trust	(850,500)

(1,418,500)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	8,901,400		(181,900)	8,719,500	2,866,600	2,815,900	50,700	(88,500)
	Property Costs	3,500		0	3,500	900	300	600	(52,600)
	Transport & Plant Costs	61,600		0	61,600	23,700	16,600	7,100	9,500
	Supplies & Services	3,101,100		(12,300)	3,088,800	1,198,800	1,194,500	4,300	(66,900)
	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	(88,100)	88,100	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	17,646,100	0	(194,200)	17,451,900	4,092,800	3,939,300	153,500	(191,800)
	Income	7,780,000			7,780,000	394,300	403,900	9,600	251,800
<b>TOTAL</b>	<b>9,866,100</b>	<b>0</b>	<b>(194,200)</b>	<b>9,671,900</b>	<b>3,698,500</b>	<b>3,535,400</b>	<b>163,100</b>	<b>60,000</b>	

**Budget Adjustments**

Part year Resource Transfer from Business Support Team  
 to the new Culture & Leisure Trust

(194,200)

(194,200)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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			901,700	399,300	339,200	60,100	(5,800)
	Council Tax & NDR	138,000			138,000	202,600	169,100	33,500	38,800
	ICT	3,783,400			3,783,400	997,100	940,700	56,400	3,900
	Directorate	158,600			158,600	50,900	54,300	(3,400)	(7,300)
	Policy	428,500			428,500	163,200	171,300	(8,100)	(8,600)
	Public Relations	378,400			378,400	158,000	148,200	9,800	11,700
	Corporate Personnel	1,458,800			1,458,800	658,800	667,700	(8,900)	1,000
	Admin & Printing	1,225,900		(194,200)	1,031,700	404,000	391,200	12,800	22,600
	Members Expenses	0			0	162,900	156,400	6,500	0
	Customer Services	1,392,800			1,392,800	501,700	497,300	4,400	3,700
<b>TOTAL</b>		<b>9,866,100</b>	<b>0</b>	<b>(194,200)</b>	<b>9,671,900</b>	<b>3,698,500</b>	<b>3,535,400</b>	<b>163,100</b>	<b>60,000</b>

**Budget Adjustments**

Part year Resource Transfer from Business Support Team to the new Culture & Leisure Trust

(194,200)

(194,200)

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	1,109,300	1,130,000	(20,700)	(55,300)
	Property Costs	0	0	0	0	0	0	0	0
	Transport Costs	0	0	0	0	0	0	0	0
	Supplies & Services	411,300	0	0	411,300	193,100	127,200	65,900	43,000
	Third Party Payments	65,000	0	0	65,000	16,300	0	16,300	0
	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	1,318,700	1,257,200	61,500	(12,300)
	Income	519,100	0	0	519,100	86,300	127,500	41,200	47,600
<b>TOTAL</b>	<b>3,571,000</b>	<b>0</b>	<b>0</b>	<b>3,571,000</b>	<b>1,232,400</b>	<b>1,129,700</b>	<b>102,700</b>	<b>35,300</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	58,600	53,700	4,900	(5,600)
	Accountancy & Creditors	2,116,300	0	0	2,116,300	805,800	767,000	38,800	20,800
	Legal	627,700	0	0	627,700	199,500	191,300	8,200	600
	Procurement	406,100	0	0	406,100	131,400	91,000	40,400	18,900
	Civic Licensing	0	0	0	0	(29,300)	(43,300)	14,000	0
	Licensing Board	0	0	0	0	(10,900)	1,700	(12,600)	0
	Internal Audit	239,500	0	0	239,500	77,300	68,300	9,000	600
	Total Expenditure	3,571,000	0	0	3,571,000	1,232,400	1,129,700	102,700	35,300
	<b>TOTAL</b>	<b>3,571,000</b>	<b>0</b>	<b>0</b>	<b>3,571,000</b>	<b>1,232,400</b>	<b>1,129,700</b>	<b>102,700</b>	<b>35,300</b>



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	8,587,700	0	(46,300)	8,541,400	880,100	925,600	(45,500)	(36,000)
	Income	197,000			197,000	6,500	10,800	4,300	56,300
		8,390,700	0	(46,300)	8,344,400	873,600	914,800	(41,200)	20,300
	Other Housing	2,299,600	0	0	2,299,600	688,900	453,700	235,200	0
	<b>TOTAL</b>	<b>10,690,300</b>	<b>0</b>	<b>(46,300)</b>	<b>10,644,000</b>	<b>1,562,500</b>	<b>1,368,500</b>	<b>194,000</b>	<b>20,300</b>

**Budget Adjustments**

Superannuation Adjustment from Education	2,300
Transfer to Lesiure Trust	(48,600)
	<u>(46,300)</u>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 5 14TH AUGUST 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	3,552,000		0	3,552,000	1,149,100	1,076,000	73,100	39,400
	Property Costs	3,550,000		0	3,550,000	1,106,600	785,300	321,300	(230,700)
	Transport & Plant Costs	180,900		0	180,900	74,300	58,500	15,800	17,300
	Supplies & Services	2,211,300		0	2,211,300	693,800	602,400	91,400	(228,700)
	Third Party Payments	0		0	0	0	0	0	0
	Transfer Payments	32,700		0	32,700	12,600	44,300	(31,700)	(41,000)
	Support Services	788,300		0	788,300	0	0	0	0
	Depreciation & Impairment Losses	4,204,900		0	4,204,900	0	0	0	0
	Total Expenditure	14,520,100	0	0	14,520,100	3,036,400	2,566,500	469,900	(443,700)
	Income	14,520,100		0	14,520,100	4,785,600	4,569,300	(216,300)	245,500
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,749,200)</b>	<b>(2,002,800)</b>	<b>253,600</b>	<b>(198,200)</b>	