

EAST RENFREWSHIRE COUNCIL

CABINET

20 August 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 3. The projection is based on the financial position as at 19 June 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 3 against the Council's approved revenue budget for 2015/16, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2015/16 approved by the Council on 12 February 2015 has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 12 February 2015 report to Council	221,028
Capital Financing - Loans Charge Adjustment (Note 1)	(13,198)
Service Operational Capital Charge Adjustment (Note 2)	11,754
Service Income Adjustment - Specific Grants	(17)
Additional Grant Funding	167
Total Net Expenditure to be Monitored	<u>219,734</u>

Note 1. The net expenditure agreed on 12 February 2015 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and ACOP in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

Note 2. This is the adjustment required to include the appropriate capital charges in the Council's service budgets instead of the capital financing costs removed as described above.

BUDGET PERFORMANCE

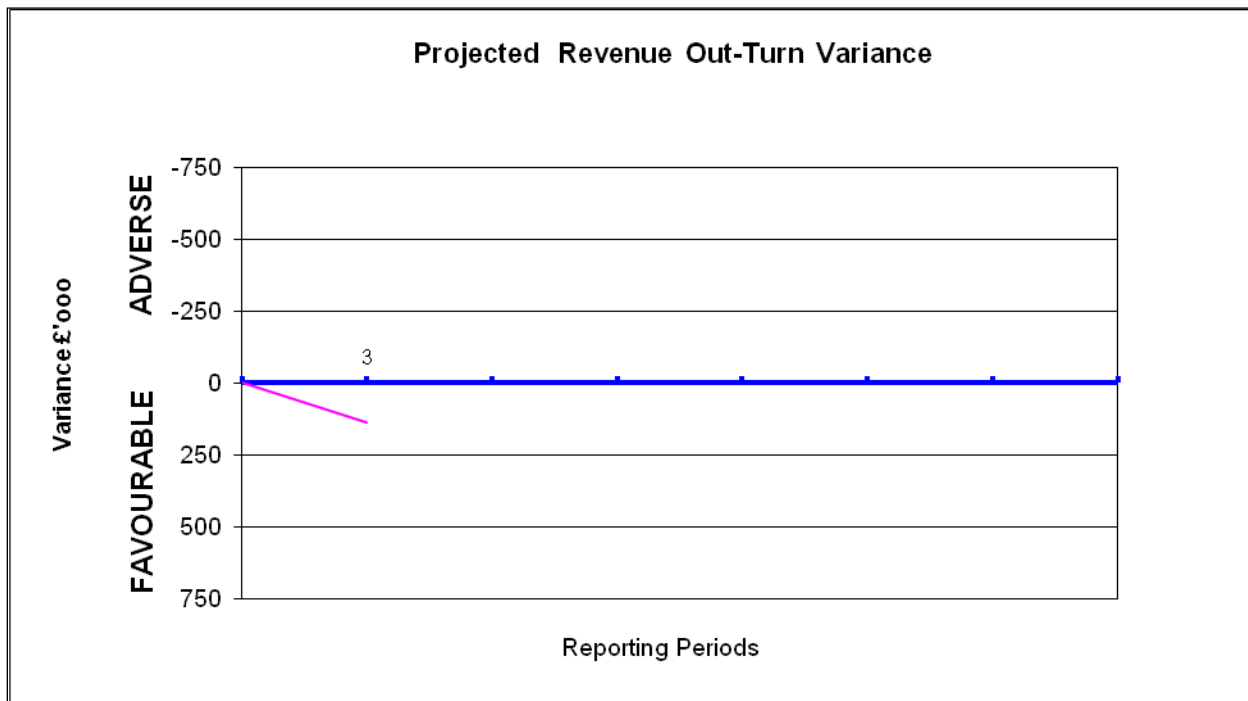
5. As at 19 June the estimated year end position shows a net favourable variance on net expenditure of £137,500 based on current information. For General Fund services the projected underspend is £146,500. This variance is anticipated in addition to the planned transfer to reserves of £1,010k agreed by Council on 12 February 2015.

VARIANCE ANALYSIS

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

Department	Forecast Outturn as at P3 £'000
Education	35
HSCP	23
Environment	5
Environment – Support	(15)
Chief Executive's Office	43
Corporate & Community – Comm Res	6
Corporate & Community - Support	5
Other Expenditure/Housing	44
Housing Revenue Account	(9)
Total £ Variance	137
Total Budgeted Expenditure	39,624
% Variance	0.3%

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

7. 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

8. National Pay Negotiations

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

MEASUREMENT OF OPERATIONAL EFFICIENCIES

9. 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.

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

10. The Council's projected revenue out-turn position is reported as an operational underspend of £137,500. 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

11. 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

13. The report refers to the attached budgetary monitoring statements.

KEY WORDS

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

BUDGET MONITORING REPORTS 2015/16

PERIOD 3

As at 19 June 2015

CONTENTS

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

EDUCATION
REVENUE BUDGET MONITORING As at 19 June 2015

Explanation of Variances (over)/under	Forecast Variance £	Note
Employee Costs		
APT&C Costs	(103,200)	1
Manual / Sessional	308,300	2
Other Staff Costs	(137,700)	3
	67,400	
Property Costs		
Rates/Water Charges	60,300	4
Energy Costs	49,500	5
Repairs and Maintenance	(58,300)	6
Various Property Costs	(800)	
	50,700	
Transport Costs		
SPT	(6,700)	
SEN and Other Hires	(4,900)	
	(11,600)	
Supplies and Services		
Catering Provisions (incl school meals)	66,300	7
Various Supplies and Services	(16,000)	8
Various administration costs	(15,100)	9
Miscellaneous initiatives	(54,800)	10
	(19,600)	
Transfer Payments		
EMA Payments	(473,000)	11
	(473,000)	
	(386,100)	
Income		
EMA Income	473,000	11
Grants Received	(22,000)	12
Action Zones	(63,800)	13
Swimming Development	(22,700)	14
Wraparound	(10,000)	
Catering Income	(24,800)	15
Cleaning Income	(6,800)	
Other Agencies	34,500	16
Miscellaneous Income	63,400	17
	420,800	
NET EXPENDITURE	34,700	

Notes:

1. Impact of the early realisation of future savings off-set by a switch from manual/casual to contracted employment status in relation to Sports instructors.
2. Reflects the switch from manual/casual staff to APTC contracted staff as per note 1.
3. Overspend relates to redundancy payments.
4. Underspend projected based on NDR charges to date and based on prior year experience of water metered charges.
5. Underspend projected based on information received from Procurement Scotland.
6. Overspend projected based on prior year actuals in relation to Sports and Libraries properties.
7. Underspend projected as a result of lower than budgeted uptake of P1 - P3 free school meals in the first part of the financial year.
8. An overspend is projected in relation to equipment and computer maintenance costs.
9. Overspend projected on a number of administration lines including hire of halls and fitness programme licence costs for Sports.
10. Overspend relates to unbudgeted activity expenditure which is covered by miscellaneous income as per note 17.
11. Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
12. Under-recovery forecast in respect of ACES grant income now no longer receivable.
13. Under-recovery of Action Zone income due to a drop in demand following disruption experienced in the previous financial year.
14. Under-recovery of Swimming Development income due to a drop in demand following disruption experienced in previous financial years.
15. Under-recovery in respect of catering internal recharge income in relation to the uptake of P1 - P3 free school meals as per note 7.
16. Over-recovery from other agencies represented by unbudgeted income in relation to staff recharges and SQA income.
17. Over-recovery in miscellaneous income represented mainly by unbudgeted activity income which will be used to fund additional expenditure as per note 10.

Delivery of Agreed Efficiencies:

All efficiencies continue to be monitored. Where efficiencies appear to be under pressure alternatives will be identified as required.

Summary

Period 3 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 £34,700. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported and also in light of the transfer of the Sports, Arts and Libraries services to East Renfrewshire Culture & Leisure on 2nd July 2015.

HEALTH AND SOCIAL CARE PARTNERSHIP

REVENUE BUDGET MONITORING AS AT 19th JUNE 2015

Explanation Of Variances - (over) / under	Forecast Variance (£)	Note
Employee Costs		
Children & Families	138,700	1
Older People	(486,000)	2
Learning Disability	370,100	3
Other	(38,700)	
	(15,900)	
Property Costs		
Older People	26,800	
Other	7,800	
	34,600	
Transport Costs		
Older People	(9,400)	
Learning Disability	(44,400)	4
Other	(1,000)	
	(54,800)	
Supplies and Services		
Older People	54,700	5
Learning Disability	31,500	
Service Support	(47,600)	6
Other	(12,200)	
	26,400	
Third Party Payments		
Children & Families	186,600	7
Older People	(70,300)	7
Learning Disability	102,800	3,7
Service Support	(147,100)	8
Other	400	
	72,400	
Transfer Payments		
All	(1,300)	
Support Services		
All	(400)	
Total Gross Expenditure		
	61,000	
Income		
Older people	172,900	9
Learning Disability	(388,600)	10
Service Support	168,700	8
Other	9,200	
	(37,800)	
Total Net Expenditure	23,200	

Notes

1. This underspend is mainly due to slippage on the hiring of permanent staff within Children & Families due to restructure of the service.
2. Overspends in Telecare (£260k) due to staff recruitment for technology enabled care offset by additional income from the Scottish Government. In addition projected overspends in Bonnyton House (£96k) and daycare (£86k) have arisen due to agency staff to cover for sickness in order to maintain statutory staffing levels.
3. This variance is mainly due to the re-provisioning of the Atholl service, which is now provided by external providers.
4. 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.
5. This variance is due to a saving in training expenses within Home Help £40k. Training will in the future be provided inhouse by current Homecare staff.
6. This variance primarily relates to an overspend in Care First (modules, maintenance and licences).
7. These variances reflect the current committed cost of care packages in 2015/16, being partially offset by additional funding in regards delayed discharge.
8. This overspend is due to the spending on the new Self Directed Support pilot, and is offset by additional funding from the Scottish Government.
9. This is due to the new funding for telecare, delayed discharge and the integration fund which in total is £519k. However, we continue to incur under recoveries in home help, housing support and Bonnyton House.
10. This variance reflects the loss of income from clients previously at Atholl House, who now receive their service from external providers see note. 3 above.

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 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The first outturn projection shows a small favourable variance of £23,200. 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 19th JUNE 2015**

Explanation of Variances - (over) / under	Total Variance £	NOTE
Staff Costs		
Aptc Pay	(260,400)	1.
Manual Pay	35,500	
Manual & Aptc Travel & Subsist/Redundancy Costs	(55,600)	2.
	(280,500)	
Property Costs		
Rents & other property costs	(43,300)	3.
	(43,300)	
Transport Costs		
Transport Costs	83,400	4.
	83,400	
Supplies & Services		
General Contractors - Rechargeable Parks work	(65,100)	5.
Waste Disposal/Landfill Tax	(154,400)	6.
Ext Cont Consultants - Roads	(47,600)	7.
Staff Training	(222,700)	8.
Miscellaneous	43,800	
Pedestrian & Cycle Improvement	(635,000)	9.
	(1,081,000)	
Third Party Payments		
Other Agencies & Bodies	(62,900)	19.
	(62,900)	
Transfer Payments		
Superann Additional Allowance	(2,500)	
	(2,500)	
GROSS EXPENDITURE	(1,386,800)	
Income		
Safety Camera National Project	5,000	
Heritage Lottery Fund Income	(8,700)	
Strathclyde Passenger Transport (SPT) Grant Income	635,000	10.
Other Government Grants	21,000	
European Social Fund	139,800	11.
General Grants	30,600	
Grants Received	822,700	
General Sales Fees Etc	100,200	12.
Decriminalised Parking	57,000	13.
Income - Bus Shelter Advertising	33,300	14.
Sale Of Recyclables	(75,750)	15.
Sales, Fees & Charges	114,750	
Roads Contracting Unit (RCU)/Vehicles Income	(62,250)	16.
Commercial Operations - Contract Income	(62,250)	
Other Agencies General	165,000	17.
Other Acct Of Auth - General	124,000	18.
Contribution From Reserves	172,200	19.
Miscellaneous Income	55,600	
Other Income	516,800	
Total Income	1,392,000	
NET EXPENDITURE	5,200	

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 central resources (see note 19)
3. Rental costs incurred on behalf of Trading Standards Scotland - reimbursed (see note 17)
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 16)
5. Parks rechargeable works - offset by additional income (see note 18)
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 14)
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 note 11 and 17)
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. European funding to offset projected spend in new European employability project (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. Over recovery of decriminalised parking income projected, partially offsetting increased costs that are part of other variances recorded above.
14. Expected income from previous contract, based on legal position adopted by ERC.
15. Current market prices for sales of recyclables are lower than budgeted levels.
16. 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.
17. Includes income recovered from Trading Standards Scotland and Skills Development Scotland Income, both offset costs above (notes 3 and 8)
18. Over recovery of income reflects parks rechargeable works, also includes Early Years Change Funds to Protective services from Economic Development, alongside other internal recharges.
19. 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.

Delivery of Agreed Efficiencies

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

Summary	<p>Period 3 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 balanced budget position to be shown at period 3 with a small underspend of £5,200, all other overspends being planned and offset by a corresponding underspends 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.</p>
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ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES
REVENUE BUDGET MONITORING AS AT 19th JUNE 2015

Explanation Of Variances - (over) / under	Total Variance (£)	Note
Employee Costs		
APT&C Staff Costs	(11,700)	1.
APTC O/Time	7,900	
Travel & Misc costs	9,300	
	5,500	
Property Costs		
Rates/Water Rates/Rents	(12,900)	2.
Gas/Electricity	8,300	3.
Other Property Costs	(200)	
	(4,800)	
Supplies and Services		
Agency Labour/Interns	(72,300)	4.
Other	(1,700)	
	(74,000)	
GROSS EXPENDITURE		
	(73,300)	
Income		
Other A/cs of the Authority - recovery of Non-Operational Buildings Costs	24,100	5
Costs Recovered from Capital	40,000	6
Misc Income	(6,100)	
Total Income	58,000	
NET EXPENDITURE		
	(15,300)	

Notes

1. Slight overspend in Health and Safety payroll costs - additional staff in place to cope with demand.
2. Property costs incurred for Non-Operational properties - partially offset by slight underspends in central properties and income from central resources (see note 5)
3. Guidance from procurement Scotland indicates a slight underspend is to be expected.
4. Agency costs being incurred - no budget but partially offset by projected over-recovery in income.
5. Recovery of costs for Non - Operational properties from Central resources.
6. 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 3 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 payroll and agency costs. A small overspend of £15,300 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 3. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES
REVENUE BUDGET MONITORING AS AT 19th June 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	(29,900)	1
Essential Car Users Buyout	(3,600)	
Other Staff Costs	(1,600)	
	(35,100)	
Property Costs		
Comm. Safety - depot improvements	(31,300)	2
Community Learning & Development - Utilities and Misc property costs	7,500	
Misc Property Variances	3,600	
	(20,200)	
Transport Costs		
	10,300	3
	10,300	
Supplies and Services		
Community Learning & Development - Youth Initiatives & Supplies	(31,200)	4
Misc Supplies	2,200	
	(29,000)	
Third Party Payments		
	1,000	
	1,000	
Transfer Payments - Firereach		
	4,000	
	4,000	
GROSS EXPENDITURE TOTAL	(69,000)	
Income		
Community Safety Income	52,300	5
Community Learning & Development Income	30,000	4
Misc Income	(6,900)	
	75,400	
NET EXPENDITURE TOTAL	6,400	
Notes:	<ol style="list-style-type: none"> 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. Improvements at the Community Safety depot (£31.3k). These costs will be offset by CCTV refresh monies (see note 5). Underspends on vehicle hire in Community Safety and taxi costs in Community Learning & Development. Overspends on supplies in Community Learning & Development in relation to Youth Initiatives work and Duke of Edinburgh supplies. This will be offset by recharges to Education. CCTV refresh monies together with income from Barrhead Housing Association and parking. Offsets overspends in property costs and employee costs. 	
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 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs which currently reflects an overall underspend of £6,400. 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 19th JUNE 2015

Explanation Of Variances (Over)/Under	Probable Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	(61,500)	1
Essential Car Users Buyout	(12,100)	
Other Staff Costs & travel	200	
	(73,400)	
Property Costs - miscellaneous differences	(22,600)	2
	(22,600)	
Transport Costs	10,100	3
Supplies and Services		
Web Casting install	(31,000)	4
Print Room - copies, maintenance & leasing	9,700	
Misc Supplies & Services	5,200	
	(16,100)	
Third Party Payments	6,800	5
GROSS EXPENDITURE TOTAL	(95,200)	
City Deal Funding for Marketing Officer	23,900	1
Customer Service Officer recharges to Registrars	23,000	1
Barrhead Public Access Upgrade Funds	20,000	2
Web Casting Install Funds	31,000	4
Misc Income	2,400	
	100,300	
NET EXPENDITURE TOTAL	5,100	

Notes:

- 1 Overspends in basic pay plus on costs, mainly due to temporary resource in Corporate Comms, which will be partially offset by City Deal Funds, together with additional multiskilled Customer Service Officer resources in Customer First, offset by recharges to the Registrars team.
- 2 Costs of upgrading the public access computer area within Barrhead HQ (£20k). These costs are offset by repairs & renewals income.
- 3 Underspends on transport costs, mainly within the Business Support Team & Print Room in relation to mail runs and print deliveries.
- 4 Web Casting project costs of £31k. The costs of these works will be offset by repairs & renewals income.
- 5 Projected underspend in respect of the costs of Non-Domestic Rates collection (£5.2k) and misc Third Party Payments (£1.6k)

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 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs which currently reflects an overall underspend of £5,100. 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 19th June 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on costs	(21,000)	1
Overtime	700	
Travel & Subsistence	7,500	2
Redundancy & Severance Pay	(22,700)	3
Agency Labour	(32,000)	4
Other Miscellaneous Staff Costs	8,900	5
	(58,600)	
Supplies and Services		
Miscellaneous Supplies and Services	29,200	6
Purchase of Hardware and Software	10,100	7
Other Operating Costs	4,100	
	43,400	
Gross Expenditure		
	(15,200)	
Income		
Sales, Fees and Charges		
General Sales, Fees and Charges	5,000	8
Civic Licensing Income	8,000	9
Registration Fees	(5,000)	10
Other Accounts of the Authority		
Other Accounts of the Authority -General	14,600	11
Recovery from Other Expenditure	(10,600)	12
Contribution from Repairs & Renewals Fund	45,000	13
Miscellaneous income	1,000	
	58,000	
Net Expenditure		
	42,800	

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.
- 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 (see note 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 Agency Labour and some additional staff training (see note 4).

Delivery of Agreed Efficiencies

All target efficiencies continue to be monitored.

Summary

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs which currently reflects an overall underspend of £42,800. All variances will continue to be monitored to ensure their status is consistent with that reported.

MISCELLANEOUS EXPENDITURE & INCOME
REVENUE BUDGET MONITORING - AS AT 19th June 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on costs	(2,800)	
Travel & Subsistence	(800)	
Other Miscellaneous Staff Costs	1,200	
	(2,400)	
Property Costs		
Non Domestic Rates	(300)	
	(300)	
Supplies and Services		
Legal Fees	(1,400)	
Audit Fee	9,900	1
Street Nameplates	2,100	
ICT Shared Service Development	(8,600)	2
Equal Pay Payments	(77,600)	3
	(75,600)	
Third Party Payments		
Civic Licensing Recharge	10,100	4
Licensing Board Recharge	500	
Registrars Recharge	12,600	4
	23,200	
Gross Expenditure	(55,100)	
Income		
Property Rentals	1,100	
Provision Release	77,600	5
Provision Release	8,600	6
	87,300	
Net Expenditure	32,200	

Notes:

- 1 Underspend due to a reduction in External Audit Fee
- 2 Consultants Fees for ICT Shared Service Development covered by income from the Modernisation Fund (see note 6).
- 3 Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 5).
- 4 Reduction in recharge from Departments
- 5 Matched Provision Release to cover Equal Pay Payments (see note 3).
- 6 Matched Provsion from Modernisation Fund for Shared Service ICT (see note 2).

Delivery of Agreed Efficiencies

All target efficiencies continue to be monitored.

Summary

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs which currently reflects an overall underspend of £32,200. All variances will continue to be monitored to ensure their status is consistent with that reported.

OTHER HOUSING
REVENUE BUDGET MONITORING AS AT 19th June 2015

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
Grant Funded post	(35,700)	1
Various other payroll costs	(14,800)	2
	(50,500)	
Property Costs		
Lease payments for Private Sector Leasing (PSL's) properties	44,600	3
Various other property costs	(34,700)	4
	9,900	
Supplies and Services		
I. T. costs for Factoring Services	5,800	5
Cost of renovating, furniture etc. in Homeless properties	(50,000)	4
	(44,200)	
Third Party Payments		
Other Payments To Other Bodies	5,300	6
	5,300	
Transfer Payments		
Private Sector Housing Grant (PSHG) works	(62,000)	7
	(62,000)	
	(141,500)	
Income		
Welfare Reform Income	35,700	1
PSHG - Capital Grant Income	62,000	7
PSL Rental Income	(62,900)	3
HPU Rental Income	106,700	8
Total Income	141,500	
NET EXPENDITURE	Totals	

Notes:

1. Welfare Reform Housing Officer funded from Welfare Reform Fund.
2. Mainly turnover costs compensated by savings in overtime and sessional worker charges.
3. Number of Private Sector Leased properties lower than budgeted levels, resulting in lower costs and lower associated income.
4. Increase in works required for HPUs (Homeless Persons Unit)/PSLs(Private Sector Leases) funded from increased rental income and savings within Other Housing.
5. Saving in budgeted I.T. costs for introduction of Factoring Services.
6. Planned saving in payments to external bodies.
7. Increased Private Sector Housing Grant 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.

Delivery of Agreed Efficiencies:

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

Summary

Period 3 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 3. 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 19th June 2015**

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
New Posts	(37,700)	1
Other Payroll	(3,600)	
	(41,300)	
Property Costs		
Voids	(70,000)	2
Other Property costs including Repairs	22,600	3
	(47,400)	
Transport Costs		
All Transport costs	9,200	4
	9,200	
Supplies and Services		
Sub Contractors, Out-of-hours Standby	(93,900)	5
Agency Labour	(38,400)	6
Voids Rent Loss	30,100	7
Contribution to HRA Reserves	87,100	8
Other Miscellaneous S&S costs	700	
	(14,400)	
Transfer Payments		
Assistance to Tenants Associations	(8,200)	9
	(8,200)	
Gross Expenditure	(102,100)	
Income		
Housing Capital	69,000	10
Housing Revenue & Non-Housing Income	24,100	11
Total Income	93,100	
NET EXPENDITURE	(9,000)	
	Totals	

Notes:

1. New Capital Programme Liaison Offer and new Work Scheduling Officer posts.
2. Increase required to meet volume and specification of void properties and to shorten period of rental loss.
3. Various planned reductions in Repairs to partially fund expected overspends elsewhere within the HRA.
4. 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.
5. Overspend on HMT sub contractors required for volume and mix of workload plus work previously coded directly to HRA now processed through HMT. Also to cover any reduction in available staff resources.
6. Switch of funding from vacant HMT Craft posts to clear backlog on voids and meet other workload requirements.
7. Planned saving to reduce loss of rental income.
8. 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.
9. Increase required to meet new Customer Engagement Strategy policy.
10. Workload based changes in income reflecting workload volume and category changes and HRA capital available resources.
11. Workload based changes in income reflecting workload volume and category changes.

Delivery of Agreed Efficiencies:

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

Summary

Period 3 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. Overall a small overspend of £9,000 is projected at period 3, although it is envisaged management action will result in a break even position at 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 3 19TH JUNE 2015

DEPARTMENT	APPROVED BUDGET 19 February 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
EDUCATION	116,584,000	7,371,600	170,000	124,125,600	20,966,400	19,486,800	1,479,600	34,700
HEALTH & SOCIAL CARE PARTNERSHIP	47,070,000	582,200	(2,000)	47,650,200	9,421,800	6,305,200	3,116,600	23,200
ENVIRONMENT	24,521,000	3,245,700	0	27,766,700	4,790,100	3,997,000	793,100	5,200
ENVIRONMENT - SUPPORT	0	0	0	0	692,600	597,800	94,800	(15,300)
CHIEF EXECUTIVES OFFICE	0	0	0	0	684,600	638,900	45,700	42,800
CORP & COMM - COMMUNITY RESOURCES	4,895,000	393,300	0	5,288,300	750,000	829,100	(79,100)	6,400
CORP & COMM - SUPPORT	0	0	0	0	2,096,000	1,985,400	110,600	5,100
OTHER EXPENDITURE/HOUSING	10,461,000	227,300	2,000	10,690,300	828,100	(297,400)	1,125,500	32,200
JOINT BOARDS	2,303,000	0	0	2,303,000	573,300	570,000	3,300	12,200
BENEFITS	86,000	(86,000)	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	13,198,000	(13,198,000)	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(1,179,200)	(1,392,100)	212,900	(9,000)
TOTAL	221,028,000	(1,463,900)	170,000	219,734,100	39,623,700	32,720,700	6,903,000	137,500

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 3 19TH JUNE 2015

SUBJECTIVE DETAIL	APPROVED BUDGET 19 February 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
Employee Costs	126,855,100	(400)	(1,053,100)	125,801,600	23,283,000	22,605,700	677,300	(484,800)
Property Costs	19,055,400	0	(42,500)	19,012,900	6,108,100	5,225,400	882,700	(43,400)
Transport & Plant Costs	5,429,200	0	(23,400)	5,405,800	1,271,900	832,900	439,000	46,600
Supplies & Services	49,792,900	(58,900)	1,243,200	50,977,200	9,779,700	8,003,900	1,775,800	(1,284,100)
Third Party Payments	36,808,700	4,000	455,200	37,267,900	8,702,400	4,008,000	4,694,400	22,600
Transfer Payments	18,478,900	17,900	3,600	18,500,400	4,560,100	3,728,700	831,400	(543,000)
Support Services	14,617,400	4,100	278,300	14,899,800	3,500	26,200	(22,700)	22,800
Depreciation & Impairment Losses	4,204,900	11,754,500	1,400	15,960,800	134,200	0	134,200	0
Joint Boards	2,303,000	0	0	2,303,000	573,300	570,000	3,300	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	13,198,000	(13,198,000)	0	0	0	0	0	0
Total Expenditure	292,653,500	(1,476,800)	862,700	292,039,400	54,416,200	45,000,800	9,415,400	(2,251,100)
Income	71,625,500	(12,900)	692,700	72,305,300	14,792,500	12,280,100	(2,512,400)	2,388,600
TOTAL	221,028,000	(1,463,900)	170,000	219,734,100	39,623,700	32,720,700	6,903,000	137,500

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	86,236,800		39,200	86,276,000	13,962,400	13,421,000	541,400	67,400
	Property Costs	11,065,200		(5,100)	11,060,100	4,294,600	3,748,900	545,700	50,700
	Transport & Plant Costs	1,849,600		(1,400)	1,848,200	434,300	183,200	251,100	(11,600)
	Supplies & Services	24,044,600		1,393,500	25,438,100	4,226,200	3,953,100	273,100	(19,600)
	Third Party Payments	3,088,100		700	3,088,800	1,055,600	948,700	106,900	0
	Transfer Payments	734,300		0	734,300	141,900	267,600	(125,700)	(473,000)
	Support Services	4,077,100		0	4,077,100	0	0	0	0
	Depreciation and Impairment Losses	0	7,391,600	(400)	7,391,200	0	0	0	0
	Total Expenditure	131,095,700	7,391,600	1,426,500	139,913,800	24,115,000	22,522,500	1,592,500	(386,100)
	Income	14,511,700	20,000	1,256,500	15,788,200	3,148,600	3,035,700	(112,900)	420,800
TOTAL	116,584,000	7,371,600	170,000	124,125,600	20,966,400	19,486,800	1,479,600	34,700	

Budget Adjustments

Capital Charges	7,391,600	
Specific Grant income - Gaelic	(20,000)	
Additional Resources - 1 + 2 Languages		167,000
Reduction in Specific Grant income - Gaelic		3,000
	<u>7,371,600</u>	<u>170,000</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	7,438,600	96,500	126,900	7,662,000	1,285,200	1,034,800	250,400	(10,200)
	Primary Education	36,152,500	1,818,300	77,600	38,048,400	6,813,600	6,536,100	277,500	21,900
	Secondary Education	50,235,600	3,395,000	(414,300)	53,216,300	9,881,800	9,480,000	401,800	100,600
	Schools Other	2,987,600	0	415,000	3,402,600	489,900	310,100	179,800	5,800
	Special Education	6,048,800	248,800	22,400	6,320,000	963,600	774,900	188,700	6,300
	Psychological Services	839,700	0	16,100	855,800	141,500	146,800	(5,300)	100
	Transport (Excl Spec Educ)	1,032,100	(20,000)	3,000	1,015,100	240,800	65,800	175,000	28,900
	Bursaries/EMAs	0	0	0	0	0	85,000	(85,000)	0
	Provision for Clothing	125,700	0	0	125,700	1,500	2,800	(1,300)	0
	Administration & Support	6,694,500	1,267,700	(153,500)	7,808,700	657,300	673,000	(15,700)	(28,500)
	School Crossing Patrollers	0	0	0	0	(18,600)	38,000	(56,600)	(200)
	Catering	0	0	0	0	(182,000)	(186,100)	4,100	20,500
	Cleaning	0	0	0	0	(162,600)	(184,300)	21,700	9,400
	Sports Services	2,789,100	348,500	10,700	3,148,300	459,000	387,800	71,200	(166,100)
	Arts	309,200	108,900	0	418,100	14,100	(9,100)	23,200	29,900
	Libraries	1,930,600	107,900	66,100	2,104,600	381,300	331,200	50,100	16,300
	TOTAL	116,584,000	7,371,600	170,000	124,125,600	20,966,400	19,486,800	1,479,600	34,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	20,545,000	0	(1,037,500)	19,507,500	3,355,400	3,280,100	75,300	(15,900)
	Property Costs	954,000	0	(42,500)	911,500	127,200	114,400	12,800	34,600
	Transport & Plant	180,000	0	(22,000)	158,000	36,500	36,800	(300)	(54,800)
	Supplies & Services	2,602,000	0	(150,300)	2,451,700	510,100	406,200	103,900	26,400
	Third Party Payments	32,637,000	0	454,500	33,091,500	7,550,000	2,895,600	4,654,400	72,400
	Transfer Payments	34,000	0	1,600	35,600	8,200	7,000	1,200	(1,300)
	Support Services	2,340,000	0	228,600	2,568,600	3,500	2,700	800	(400)
	Depreciation and Impairment Losses	0	582,200	1,800	584,000	134,200	0	134,200	0
	Total Expenditure	59,292,000	582,200	(565,800)	59,308,400	11,725,100	6,742,800	4,982,300	61,000
	Income	12,222,000	0	(563,800)	11,658,200	2,303,300	437,600	(1,865,700)	(37,800)
TOTAL	47,070,000	582,200	(2,000)	47,650,200	9,421,800	6,305,200	3,116,600	23,200	

Budget Adjustments

Capital Charges	582,200	
Superannuation (Added Years) transferred to Misc Exp & Inc		(2,000)
Employee Costs - Resource transfer to Corp&Comm Supprt		223,600
Employee Costs - Resource transfer to Corp&Comm Supprt		5,000
Adjustment to Support Charges		(228,600)
Employee Costs - Transfer to third party payments		(1,037,500)
Property costs -Transfer to third party payments		(42,500)
Transport & Plant - Transfer to third party payments		(22,000)
Supplies & services - Transfer to third party payments		(150,300)
Third party Payments - Transfer from employee costs etc.		454,500
Transfer Payments - Transfer to third party payments		1,600
Depreciation and Impairment Losses - Transfer to third party payments		1,800
Income - Transfer to third party payments		794,400
	<u>582,200</u>	<u>(2,000)</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	869,000	0	(58,800)	810,200	153,900	83,300	70,600	96,100
	Children & Families	8,072,000	0	(1,300)	8,070,700	1,688,700	1,424,500	264,200	246,600
	Older People	22,013,000	73,900	(609,600)	21,477,300	5,030,000	3,249,100	1,780,900	(311,300)
	Physical/Sensory Disability	2,841,000	0	451,500	3,292,500	733,300	324,800	408,500	(64,600)
	Learning Disability	6,397,000	73,200	70,800	6,541,000	650,300	559,500	90,800	78,700
	Mental Health	1,607,000	0	54,800	1,661,800	447,000	164,200	282,800	39,900
	Addictions/Substance Misuse	247,000	0	26,900	273,900	156,200	98,000	58,200	700
	Criminal Justice	87,000	0	(68,500)	18,500	2,000	(2,200)	4,200	(6,200)
	Support Service & Management	4,937,000	435,100	132,200	5,504,300	560,400	404,000	156,400	(56,700)
	TOTAL	47,070,000	582,200	(2,000)	47,650,200	9,421,800	6,305,200	3,116,600	23,200

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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			11,922,000	2,177,200	2,215,400	(38,200)	(280,500)
	Property Costs	1,845,700			1,845,700	391,500	398,000	(6,500)	(43,300)
	Transport & Plant Costs	3,168,000			3,168,000	733,400	558,300	175,100	83,400
	Supplies & Services	16,862,400	(58,900)		16,803,500	3,379,200	2,012,500	1,366,700	(1,081,000)
	Third Party Payments	312,700	4,000		316,700	43,500	17,400	26,100	(62,900)
	Transfer Payments	333,900	17,900		351,800	58,100	16,400	41,700	(2,500)
	Support Services	2,295,400			2,295,400	0	0	0	0
	Depreciation & Impairment Losses	0	3,245,700		3,245,700	0	0	0	0
	Total Expenditure	36,740,100	3,208,700	0	39,948,800	6,782,900	5,218,000	1,564,900	(1,386,800)
	Income	12,219,100	(37,000)		12,182,100	1,992,800	1,221,000	(771,800)	1,392,000
TOTAL	24,521,000	3,245,700	0	27,766,700	4,790,100	3,997,000	793,100	5,200	

Budget Adjustments

Capital Charges

3,245,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment	Directorate	905,900	58,100		964,000	136,500	131,200	5,300	(24,700)
	Environment Accomodation	0			0	261,500	251,000	10,500	0
	Development Management	488,000	6,400		494,400	58,000	56,700	1,300	59,600
	Development Planning	963,700	5,800		969,500	139,600	106,100	33,500	22,700
	Economic Development	1,531,900	9,600		1,541,500	255,800	121,000	134,800	161,800
	Building Control	104,800	3,300		108,100	(12,400)	(7,400)	(5,000)	(47,600)
	Roads	9,920,200	2,270,200		12,190,400	2,124,500	2,016,100	108,400	(31,900)
	Roads Contracting Unit	0			0	(158,300)	(68,700)	(89,600)	0
	Parks	2,138,600	482,900		2,621,500	436,500	290,700	145,800	(5,700)
	Cleansing	3,663,900	398,300		4,062,200	692,800	568,000	124,800	53,350
	Waste Management	3,615,900	5,200		3,621,100	753,200	449,300	303,900	(210,450)
	Protective Services	1,188,100	5,900		1,194,000	182,600	154,100	28,500	28,100
	Vehicle Services	0			0	(80,200)	(71,100)	(9,100)	0
	TOTAL	24,521,000	3,245,700	0	27,766,700	4,790,100	3,997,000	793,100	5,200

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	252,200	223,600	28,600	5,500
	Property Costs	875,100			875,100	409,800	350,800	59,000	(4,800)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	279,200			279,200	32,000	48,100	(16,100)	(74,000)
	Transfer Payments	0			0	0	0	0	0
	Support Services	0			0	0	0	0	0
	Financing Costs		74,200		74,200	0	0	0	0
	Total Expenditure	2,588,000	74,200	0	2,662,200	694,000	622,500	71,500	(73,300)
	Income	2,588,000	74,200	0	2,662,200	1,400	24,700	23,300	58,000
TOTAL	0	0	0	0	692,600	597,800	94,800	(15,300)	

Budget Adjustments

Capital Charges

74,200

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	0			0	281,200	270,900	10,300	(34,500)
	Accommodation	0	0		0	411,400	326,900	84,500	19,200
	Total Expenditure	0	0	0	0	692,600	597,800	94,800	(15,300)
	TOTAL	0	0	0	0	692,600	597,800	94,800	(15,300)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	3,619,600	(400)	(54,800)	3,564,400	616,200	608,800	7,400	(35,100)
	Property Costs	697,200		5,100	702,300	177,300	198,900	(21,600)	(20,200)
	Transport & Plant Costs	50,700		0	50,700	11,700	6,000	5,700	10,300
	Supplies & Services	549,300		0	549,300	83,400	75,700	7,700	(29,000)
	Third Party Payments	66,000		0	66,000	0	55,600	(55,600)	1,000
	Transfer Payments	220,300		0	220,300	130,300	140,000	(9,700)	4,000
	Support Services	902,600		49,700	952,300	0	0	0	0
	Depreciation & Impairment	0	397,800	0	397,800	0	0	0	0
	Total Expenditure	6,105,700	397,400	0	6,503,100	1,018,900	1,085,000	(66,100)	(69,000)
	Income	1,210,700	4,100		1,214,800	268,900	255,900	(13,000)	75,400
TOTAL	4,895,000	393,300	0	5,288,300	750,000	829,100	(79,100)	6,400	

Budget Adjustments

Capital Charges	393,300	
Employee Costs (Facilities) - Resource transfers to Business Support	(49,700)	
Employee Costs (Facilities) - Resource transfer to Wardens	(8,000)	
Employee Cists (Facilities) - Resource transfer to CLD	(5,100)	
Employee Costs (Safety - Wardens) - Resource transfer from Facilities	8,000	
Property Costs (CLD) - Resource transfer from Facilities	5,100	
Support Services (Facilities) - adjustments to Central Support charges	49,700	
	<u>393,300</u>	<u>0</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	1,044,500	12,000	5,100	1,061,600	140,800	135,500	5,300	1,100
	Community Planning	409,800	4,400	0	414,200	45,600	48,000	(2,400)	500
	Community Facilities	1,465,900	350,500	(13,100)	1,803,300	144,400	167,500	(23,100)	600
	Community Safety	1,537,000	24,700	8,000	1,569,700	252,200	254,000	(1,800)	1,200
	Equalities	122,200	1,400	0	123,600	18,500	21,300	(2,800)	(600)
	Registrars/Grants	161,300	0	0	161,300	129,700	128,400	1,300	0
	Auchenback Resource Centre	30,700	0	0	30,700	1,600	1,600	0	0
	Area Forums	17,000	0	0	17,000	0	(600)	600	0
	Community Resources Mgt	106,600	300	0	106,900	17,200	73,400	(56,200)	3,600
	TOTAL		4,895,000	393,300	0	5,288,300	750,000	829,100	(79,100)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	8,679,300		222,100	8,901,400	1,540,800	1,503,600	37,200	(73,400)
	Property Costs	3,500		0	3,500	0	100	(100)	(22,600)
	Transport & Plant Costs	61,600		0	61,600	14,200	10,500	3,700	10,100
	Supplies & Services	3,096,100		5,000	3,101,100	757,300	857,500	(100,200)	(16,100)
	Third Party Payments	64,100		0	64,100	0	100	(100)	6,800
	Transfer Payments	4,227,900		0	4,227,900	0	(131,400)	131,400	0
	Support Services	0		0	0	0	0	0	0
	Depreciation & Impairment	0	1,286,500	0	1,286,500	0	0	0	0
	Total Expenditure	16,132,500	1,286,500	227,100	17,646,100	2,312,300	2,240,400	71,900	(95,200)
	Income	7,830,600		(50,600)	7,780,000	216,300	255,000	38,700	100,300
TOTAL	8,301,900	1,286,500	277,700	9,866,100	2,096,000	1,985,400	110,600	5,100	

Budget Adjustments

Capital Charges	1,286,500	
Employee Costs - Resource transfer from CHCP		223,600
Employee Costs - Resource transfers from Facilities to Business Support		49,700
Employee Costs - Resource transfer to MEI		(600)
Employee Costs - Addition/removal of temporary posts		(50,600)
Supplies - Resource transfer from CHCP for WRT		5,000
Income - Add welfare funding for temporary post		(38,700)
Income - Remove recharges for temp HR posts		89,300
	<u>1,286,500</u>	<u>277,700</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	895,300	7,000	(600)	901,700	325,300	193,300	132,000	2,600
	Council Tax & NDR	138,000			138,000	126,500	110,100	16,400	2,600
	ICT	2,503,900	1,279,500		3,783,400	524,500	596,500	(72,000)	2,300
	Directorate	158,600			158,600	27,100	30,100	(3,000)	(7,100)
	Policy	428,500			428,500	87,600	86,800	800	100
	Public Relations	378,400			378,400	76,600	68,500	8,100	(9,200)
	Corporate Personnel	1,458,800			1,458,800	329,700	324,900	4,800	300
	Admin & Printing	1,176,200		49,700	1,225,900	197,400	201,200	(3,800)	11,400
	Members Expenses	0			0	121,200	115,500	5,700	0
	Customer Services	1,164,200		228,600	1,392,800	280,100	258,500	21,600	2,100
TOTAL		8,301,900	1,286,500	277,700	9,866,100	2,096,000	1,985,400	110,600	5,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	594,400	602,000	(7,600)	(58,600)
	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	143,700	121,200	22,500	43,400
	Third Party Payments	65,000	0	0	65,000	0	0	0	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	738,100	723,200	14,900	(15,200)
	Income	519,100	0	0	519,100	53,500	84,300	30,800	58,000
TOTAL	3,571,000	0	0	3,571,000	684,600	638,900	45,700	42,800	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	31,500	26,100	5,400	(6,800)
	Accountancy & Creditors	2,116,300	0	0	2,116,300	460,600	428,300	32,300	30,700
	Legal	627,700	0	0	627,700	106,600	112,300	(5,700)	400
	Procurement	406,100	0	0	406,100	64,200	50,500	13,700	19,200
	Civic Licensing	0	0	0	0	(17,300)	(20,100)	2,800	0
	Licensing Board	0	0	0	0	(2,600)	4,500	(7,100)	0
	Internal Audit	239,500	0	0	239,500	41,600	37,300	4,300	(700)
	Total Expenditure	3,571,000	0	0	3,571,000	684,600	638,900	45,700	42,800
	TOTAL	3,571,000	0	0	3,571,000	684,600	638,900	45,700	42,800

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	8,477,000	108,700	2,000	8,587,700	574,400	522,900	51,500	(55,100)
	Income	197,000			197,000	3,900	6,100	2,200	87,300
		8,280,000	108,700	2,000	8,390,700	570,500	516,800	53,700	32,200
	Other Housing	2,181,000	118,600	0	2,299,600	257,600	(814,200)	1,071,800	0
	TOTAL	10,461,000	227,300	2,000	10,690,300	828,100	(297,400)	1,125,500	32,200

Budget Adjustments

Capital Charges	141,300	
Benefits	86,000	
Superannuation (added years) transferred from HSCP		2,000
	<u>227,300</u>	<u>2,000</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 3 19TH JUNE 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	614,900	575,500	39,400	(41,300)
	Property Costs	3,550,000		0	3,550,000	611,200	340,400	270,800	(47,400)
	Transport & Plant Costs	180,900		0	180,900	41,800	38,100	3,700	9,200
	Supplies & Services	2,211,300		0	2,211,300	415,100	359,700	55,400	(14,400)
	Third Party Payments	0		0	0	0	0	0	0
	Transfer Payments	32,700		0	32,700	7,500	12,100	(4,600)	(8,200)
	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	1,690,500	1,325,800	364,700	(102,100)
	Income	14,520,100		0	14,520,100	2,869,700	2,717,900	(151,800)	93,100
TOTAL	0	0	0	0	(1,179,200)	(1,392,100)	212,900	(9,000)	