

EAST RENFREWSHIRE COUNCILCABINET4 December 2014Report by Chief ExecutiveREVENUE BUDGET MONITORING**PURPOSE**

1. To advise the Cabinet of the revenue budget position based on income and expenditure for the period to 10th October 2014 and to make recommendations in respect of the variances which have been identified.

RECOMMENDATION

2. It is recommended that:
 - (a) Members note the current financial position;
 - (b) Service departments currently showing an overspend position take action to ensure that expenditure is within budget at year end; and
 - (c) 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 actual 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 position as at this period against the Council's approved revenue budget for 2014/15, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2014/15 reported to Cabinet on 16th October 2014 has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 16 th October 2014	212,329
Adjustments since last report	1,701
Total Net Expenditure to be Monitored	<u>214,030</u>

BUDGET PERFORMANCE

5. The current operational underspend of £3,330.1k is largely due to timing issues. The underlying real underspend is £839.2k (0.8%). It should be noted that a significant element of underspend lies within Education and will therefore be available for virement under Devolved School Management arrangements.

Timing variances arise for a number of reasons including seasonal factors, delays in processing accounts and other unforeseen variations in the pattern of expenditure and income. These are kept under review by Finance and departmental staff and are expected to be temporary, with expenditure/income reverting to the budgeted level by year end.

The main focus of attention should be directed to Real variances. These can be split into three categories:-

- those which have matched funding as in the case of additional staff funded from additional resources.
- those which require to be addressed by management action.
- those for which no departmental action is proposed at this time and which will require to be met corporately.

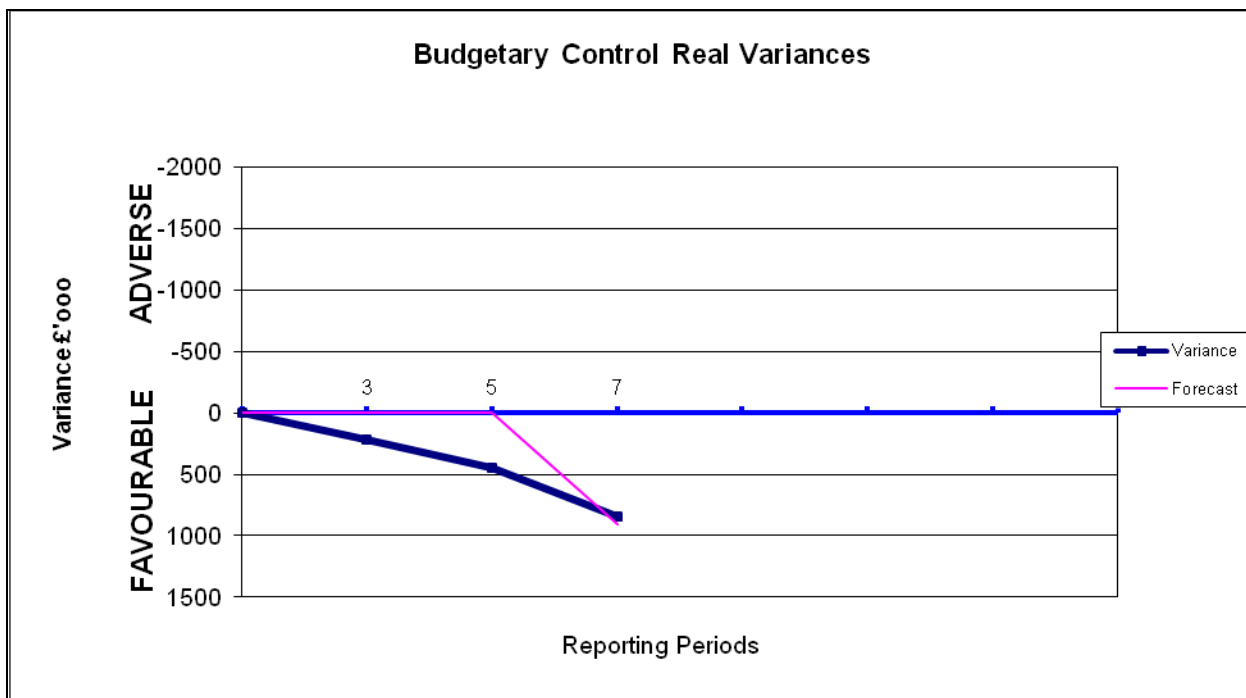
Individual service comments on performance, operational areas that are under review by management, agreed management remedial action and projected year end positions are reflected in the attached statements

VARIANCE ANALYSIS

6. The table below provides a comparison of each department's period operational variances that have been reported in the current financial year.

Department	Period Real Variances £'000			Probable Outturn Projection £'000
	P3	P5	P7	P7
Education	142	300	471	299
CHCP	(4)	(37)	(28)	10
Environment	0	(17)	(14)	(27)
Environment – Support	0	2	21	40
Chief Executive's Office	14	21	49	59
Corp & Comm – Comm Res	13	31	63	14
Corp & Comm - Support	34	103	109	141
Other Expenditure/Housing	19	25	143	320
Housing Revenue Account	0	22	25	47
Total £ Variance	218	450	839	903
Total Budgeted Expenditure	40,856	69,547	99,142	214,030
% Variance	0.5%	0.6%	0.8%	0.4%

The trend graph below provides a comparison of the period budgetary control Real variance as a percentage of the period revenue budget for this reported period in this financial year.



PROBABLE OUTTURN

7. Whilst it is essential that the Cabinet actively monitors financial performance to date against the profiled budgets at periodic intervals throughout the financial year, it is important that in the latter part of the financial year consideration is also given to the projected revenue outturn at the year end. For a number of years the first probable outturn report has been provided to the Cabinet in January. In addition to this, for the last three years improved reporting arrangements were applied whereby two additional probable outturn reports were provided to Cabinet before the year end. To further improve financial reporting arrangements, the first probable outturn report undertaken has been brought forward and is reflected in this report. It should be recognised that this projection is modelled on financial performance as at 10 October, i.e. roughly half way through the financial year. A number of uncertainties remain on events during the latter half of the financial year and these need to be borne in mind when considering the probable outturn figures shown in this report. Nonetheless, this additional reporting is a demonstration of improved governance arrangements being applied. A further three updated probable outturn reports will be provided during the remainder of the financial year in accordance with the timescales that applied last year.

At this stage it is projected that overall net revenue spend at the year end will be £903k less than budget provision. For General Fund services the projected underspend is £856k. The breakdown of this at service level is provided in the table at para 6. This underspend is additional to the £150,000 budgeted contribution to assist in maintaining reserve levels approved by the Council at its meeting in February 2014.

Combination of these two variables in relation to General Fund services– the underspend and the budgeted contribution to reserves, indicates a favourable financial position at the year end amounting to £1,006k.

TRADING OPERATIONS

8. 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

9. National Pay Negotiations

The Council's budget reflects the 1% pay award for all employees for 2014/15.

MEASUREMENT OF OPERATIONAL EFFICIENCIES

10. 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

11. The Council's period financial position is reported as an operational underspend of £3,330.1k. excluding timing variances, the underlying Real underspend is £839.2k. 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

12. It is recommended that:
 - (a) Members note the current financial position;
 - (b) Service departments currently showing an overspend position take action to ensure that expenditure is within budget at year end; and
 - (c) 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

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

KEY WORDS

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

BUDGET MONITORING REPORTS 2014/15
PERIOD 7
AS AT 10th October 2014

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EDUCATION
REVENUE BUDGET MONITORING AS AT 10th October 2014

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Employee Costs				
Teaching Costs	477,200	115,000	362,200	1
APT&C Costs	19,300	(61,600)	80,900	2
Manual / Sessional	20,300	(67,300)	87,600	3
Other Staff Costs	(51,300)	122,400	(173,700)	4
	465,500	108,500	357,000	
Property Costs				
Rates/Water Charges	101,000	25,700	75,300	5
Energy Costs	595,300	493,300	102,000	6
Cleaning	38,300	27,100	11,200	
Repairs and Maintenance	172,400	250,600	(78,200)	7
Various Property Costs	(35,000)	(45,600)	10,600	
	872,000	751,100	120,900	
Supplies and Services				
PPP/PFI Costs	731,600	722,300	9,300	
Catering Provisions (incl school meals)	(6,100)	70,300	(76,400)	8
Various Supplies and Services	(55,300)	(53,100)	(2,200)	
	670,200	739,500	(69,300)	
Transport Costs				
SPT	54,100	(43,100)	97,200	9
SEN and Other Hires	16,800	15,700	1,100	
Various Transport Costs	4,700	5,000	(300)	
	75,600	(22,400)	98,000	
Administration Costs				
Various administration costs	79,100	161,000	(81,900)	10
	79,100	161,000	(81,900)	
Payments to Other Bodies				
Education Maintenance Allowance Payments	(190,100)		(190,100)	11
Grants Awarded	13,100	6,700	6,400	
Other Agencies	426,500	337,800	88,700	12
Miscellaneous Other Payments	(11,000)	300	(11,300)	
	238,500	344,800	(106,300)	
Other Expenditure				
Miscellaneous initiatives	(143,900)	115,300	(259,200)	13
	(143,900)	115,300	(259,200)	
Gross Expenditure	2,257,000	2,197,800	59,200	
Income				
EMA Income	138,400	(51,700)	190,100	11
Grants Received	18,500	17,900	600	
Action Zones	(90,900)	(29,700)	(61,200)	14
Swimming Development	(65,800)	(14,700)	(51,100)	15
Wraparound	(65,000)		(65,000)	16
School Meals Income	(55,800)	(32,500)	(23,300)	
Catering Income	(13,700)	(23,900)	10,200	
Cleaning Income	(3,000)	(9,100)	6,100	
Other Agencies	335,500	(13,800)	349,300	17
Other Acc's of the Authority	(19,500)	(2,700)	(16,800)	
Contribution from Repairs & Renewals	(496,400)	(496,400)		
Miscellaneous Income	316,000	243,400	72,600	18
Totals	(1,700)	(413,200)	411,500	
NET EXPENDITURE	TOTALS 2,255,300	1,784,600	470,700	

Notes:

1. Real variance reflects teaching staff savings to date within schools but this will be subject to budget virement under the Devolved School Management scheme including transfers to cover managed and efficiency savings targets set for individual schools. The variance represents an underspend of 1.3%
2. Impact of turnover savings including the early realisation of future savings.
3. Impact of turnover savings including the early realisation of future savings.
4. An overspend is anticipated in relation to redundancy costs.
5. Underspend in rates/water charges based on known commitments to date and projections to year end.
6. Underspend in energy costs projected based on 2013/14 outturn position at current pricing.
7. Overspend in central repairs budget projected in relation to sports centres and libraries based on 2014/15 outturn position and current commitments known to date.
8. Overspend relates primarily to expenditure incurred in relation to Catering Services provided at the Commonwealth Games. This expenditure is fully rechargeable and is contained within Other Agencies income (see note 17). There is also an overspend in relation to the contract for school milk and general inflation on food costs.
9. Reflects latest projection from Strathclyde Passenger Transport for school transport.
10. Overspend includes expenditure incurred in relation to hire of premises for the Commonwealth Games. This expenditure is fully rechargeable and is contained within Other Agencies income (see note 17)
11. Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
12. Payments to other agencies for Pre 5 and Special provision is underspent based on commitments known to date. Should the number of children requiring these services change this variance could change as the new school year progresses.
13. Variance mainly reflects savings targets for schools. Head Teachers will vire funds from other budgets to meet these targets as per Note 1. Also includes unbudgeted activity expenditure which is covered by miscellaneous income (see note 18).
14. Under-recovery of Action Zone income target due to a drop in demand and also disruption at Barrhead as a result of Barrhead Foundry development works.
15. Under-recovery of income target due to a drop in demand and also disruption at Eastwood Park Leisure Centre.
16. Under-recovery of income for wraparound care due to a lack of available capacity in nurseries. Due to high intake the opportunity to offer additional chargeable hours is reduced.
17. Net year to date over-recovery from other agencies represented by unbudgeted income, mainly in respect of staff recharges which will be used to fund expenditure. Also includes income in relation to Catering Services provided for the Commonwealth Games.
18. Net year to date over-recovery in miscellaneous income represented mainly by unbudgeted activity income which will be used to fund expenditure. This is partially offset by an under-recovery in general sales income in Sports due to disruption experienced at the centres.

Delivery of Agreed Efficiencies:

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

Summary

The current position indicates an underspend of £2,255,300. After taking account of timing variances the real underlying underspend is £470,700.
 The real variances reported must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported.
 Timing variances will continue to be monitored to ensure their status is consistent with that reported. Based on the current information available at this stage in the school year the probable outturn projection is an underspend of £298,900.

**CHCP
REVENUE BUDGET MONITORING AS AT 10th October 2014**

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Payroll Costs				
Care at Home	259,200	0	259,200	1
Learning Disability Services	(111,200)	0	(111,200)	2
Other	(261,400)	(240,600)	(20,800)	3
	(113,400)	(240,600)	127,200	
Property Costs				
Various Property Costs	(48,100)	22,500	(70,600)	4
	(48,100)	22,500	(70,600)	
Supplies and Services				
Various Supplies & Services	(31,300)	(56,900)	25,600	5
	(31,300)	(56,900)	25,600	
Transport Costs				
Various Transport Costs	(51,000)	1,900	(52,900)	6
	(51,000)	1,900	(52,900)	
Administration Costs				
Various Admin Costs	45,400	55,700	(10,300)	7
	45,400	55,700	(10,300)	
Payments to Other Bodies				
Children & Families	(16,600)	83,000	(99,600)	8
Older People	450,100	434,700	15,400	9
Learning Disability	(178,700)	(269,700)	91,000	8
Mental Health	30,600	34,900	(4,300)	8
Physical / Sensory Disability	(21,900)	(88,400)	66,500	8
Other	(13,900)	32,800	(46,700)	10
	249,600	227,300	22,300	
Other Expenditure				
Misc Expenditure	(4,100)	(4,100)	0	
	(4,100)	(4,100)	0	
GROSS EXPENDITURE	47,100	5,800	41,300	
Income				
Various Income lines	(59,000)	10,500	(69,500)	11
	(59,000)	10,500	(69,500)	
NET EXPENDITURE	(11,900)	16,300	(28,200)	

Notes:

- 1 The underspend in Care at Home reflects the moving position between in house and externally provided hours and interim staffing arrangements associated with the Reablement service. This variance should be viewed in conjunction with note 9.
- 2 Accepted savings taken for 2014/15 impact both the Atholl Service and the Learning Disability Day Service. The variance reported as at period 7 reflects the significance of the HR processes underway to deliver on the planned efficiency.
- 3 The overspend reflects ill-health retiral costs and agency costs associated with ongoing sickness absence, offset by a continued considered approach to vacancy management across the CHCP.
- 4 This variance reflects constraints on the Property Cost budget in addition to unrealised anticipated income.
- 5 The variance reflects a range of small underspends across services, and close management scrutiny on discretionary spend.
- 6 The overspend to date reflects pressure from savings made against this budget for 2014/15. Management action is underway to ensure that expenditure is brought back in line with budget, and efficiencies are delivered.
- 7 The variance reflects a range of small overspends across services. Close management scrutiny on discretionary spend continues across the CHCP.
- 8 The variance reflects the current level of care packages in place for these client groups.
- 9 The variance reflects the service design mix associated with Care at Home and Reablement, offset by underspends across other budget lines. See note 1.
- 10 The overspend mainly reflects pressure on the Criminal Justice budget due to reduction in grant levels. Management action is underway to ensure that overall expenditure is kept in line with budget.
- 11 Income from charging shows an under recovery at this time. This reflects the charges in place of financially assessed clients alongside reduced income from other Local Authorities in relation to the Atholl service.

Delivery of Agreed Efficiencies

All efficiencies continue to be monitored. Where any efficiency appears to be under pressure, alternatives will be identified as required

Summary

The current position shows a total overspend of £11,900. This incorporates timing variances of £16,300 leaving an underlying real overspend of £28,200.
As at period 7, the projected outturn for the year reports an anticipated small underspend of £9,900 for the CHCP.

ENVIRONMENT - NON SUPPORT (NV1)
REVENUE BUDGET MONITORING AS AT 10th OCTOBER 2014

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Payroll Costs				
Aptc Pay	6,300	51,000	(44,700)	1.
Manual Pay	23,400	24,500	(1,100)	
Manual & Aptc Travel & Subsist	71,500	(11,000)	82,500	2.
	101,200	64,500	36,700	
Property Costs				
Rates/Water Rates	8,300	(1,500)	9,800	
Drainage/Tarmac/Fencing	6,800	300	6,500	
Utilities	29,600	16,200	13,400	3.
Miscellaneous Other Property Costs	(4,600)	6,400	(11,000)	
	40,100	21,400	18,700	
Supplies and Services				
Storm Damage/Woodlands Mgt	(100,100)	(5,100)	(95,000)	4.
General Contractors	(145,500)	(48,600)	(96,900)	5.
Environmental Initiatives	20,400	8,800	11,600	
Waste Disposal/Landfill Tax -	136,700	172,000	(35,300)	6.
Roads Contracting Unit - Supplies	144,500	147,200	(2,700)	
Payments to the RCU/External	500,800	489,900	10,900	
Roads - Sustrans	(6,000)	53,200	(59,200)	7.
Agency Costs	(20,500)	(9,400)	(11,100)	
Miscellan. Supplies & Services	98,900	89,300	9,600	
	629,200	897,300	(268,100)	
Transport Costs				
Vehicles Services Costs	70,100	(17,800)	87,900	8.
Various Transport Costs	(48,300)	5,000	(53,300)	9.
	21,800	(12,800)	34,600	
Administration Costs				
Staff Training	(9,000)	20,300	(29,300)	10.
Legal Expenses/Sheriff Officer Expenses	(5,000)	300	(5,300)	
Other Admin Costs	37,100	11,900	25,200	
	23,100	32,500	(9,400)	
Payments to Other Bodies				
Voluntary Organisations	(77,700)	(18,500)	(59,200)	5.
Other Local Authorities	56,600	36,400	20,200	11.
Economic Initiatives	18,100	18,100	0	
Leader Grant	(57,200)	(24,900)	(32,300)	10.
Other Agencies & Bodies	11,900	51,600	(39,700)	12.
Strategic Development Costs	(24,100)	8,200	(32,300)	13.
Misc Other Accounts Of Authrty	349,300	367,200	(17,900)	14.
	276,900	438,100	(161,200)	
Other Operating Costs				
SPT Grant Expenditure	(10,400)	242,700	(253,100)	7.
Miscellaneous	(53,000)	(9,200)	(43,800)	10.
	(63,400)	233,500	(296,900)	
Financing Costs				
Financing Costs	3,900	3,900	0	
	3,900	3,900	0	
Gross Expenditure	1,032,800	1,678,400	(645,600)	
Income				
Spt and Sustrans Grant Income	79,700	(232,600)	312,300	7.
HLF Grant Income	0	10,700	(10,700)	
European Social Fund/Youth Employment Scotland Grant	51,700	(57,600)	109,300	10.
Decriminalised Parking	27,600	19,900	7,700	
Sale Of Recyclables	(87,600)	(59,900)	(27,700)	15.
Property Rentals	64,700	32,400	32,300	16.
Other Agencies General	(67,200)	(40,800)	(26,400)	17.
Contribution from Repairs and Renewals	70,000	56,500	13,500	
Sales Fees and Charges	194,600	64,800	129,800	18.
Other Acct Of Auth - General	(490,300)	(490,300)	0	
Roads Contracting Unit/Vehicles Income	(573,500)	(487,700)	(85,800)	8.
Contribution from Reserves	26,900	(136,400)	163,300	19.
Miscellaneous Income	59,900	45,800	14,100	20.
	(643,500)	(1,275,200)	631,700	
NET EXPENDITURE TOTALS	389,300	403,200	(13,900)	

Notes:

1. Additional staff in Building Control, Development Control, & Roads offset by projected over recovery in income and underspends in Protective Services (See note 18)
2. Restructuring savings included in scenario planning in 2015/16 realised early in 2014/15.
3. Based on last years expenditure and current projections a slight underspend in utility costs is projected.
4. Emergency/preventative tree works undertaken will exceed budget provision.
5. Expenditure on Cycle track at Whitelees Windfarm and grants to Voluntary Organisations will be covered by a transfer from reserves (see note 19)
6. Early indications of increased waste at Civic Amenity sites are projected to cause an overspend.
7. Sustrans and SPT grant related work and corresponding income within Roads.
8. Projected under-spend in vehicle services costs - offset by reduced income recovery.
9. Projected over spends in Roads Contracting Unit, Parks and Cleansing transport costs.
10. Expenditure on LEADER grant work, European Social Fund grant work and Youth Employment grant will be offset by income.
11. Projected underspend in Scientific Services costs within Protective services based on current useage.
12. Skate Park costs in Cowan Park - offset by early intervention funds. Also early City Deal contribution.
13. Strategic Development costs incurred by planning - offset by projected over -recovery in income (see note 18)
14. Recharge from Legal Services dept for legal trainee.
15. Rates per tonne of recyclable material are less than estimated due to current market conditions.
16. Should properties remain at current occupancy levels a slight over-recovery in income within Parks is projected.
17. As numbers of Modern Apprentices decrease it is harder to achieve budgeted income target from Skills Development Scotland, offset by recharge to Scottish Government for seconded staff member.
18. Building control fees, Development Management fees and Pitch Let income are all over-recovered and are projected to continue to over recover.
19. Income from the Whitelee Reserve to cover expenditure on the Cycle track and grants to Voluntary Organisations.
20. Over recoveries of income i.e. Parks recharges to other departments. Advertising income within Roads unlikely to be received offsets this.

Delivery of Agreed Efficiencies

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

Summary

Most of the reported variance is due to timing with underlying real overspends being offset by corresponding underspends or projected over-recovery of income
 A small real overspend of £13,900 is reported at period 7 and is representative of a probable outturn at Period 7 of a small overspend of £26,900 representing several areas causing pressure within the Environment budget. Where real variances continue, underspends or over-recoveries of income will be identified to compensate for these variances.
 Management will continue to monitor income and expenditure with a view to ensuring expenditure matches budget at year end.

ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES
BUDGETARY CONTROL STATEMENT: PERIOD 7, ENDED 10TH OCTOBER 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
APT&C Staff Costs	80,200	10,300	69,900	1.
APTC O/Time	4,600	(900)	5,500	
Travel & Misc costs	21,700	7,100	14,600	
	<u>106,500</u>	<u>16,500</u>	<u>90,000</u>	
Property Costs				
Rates/Water Rates/Rents	(48,600)	(18,600)	(30,000)	2.
R&M and Minor Adaps	(2,600)	18,900	(21,500)	3.
Cleaning	500	700	(200)	
Gas/Electricity	29,900	32,400	(2,500)	
Repairs and Renewals - Eastwood HQ	(1,800)	(800)	(1,000)	
Other Property Costs	(19,200)	(12,000)	(7,200)	
	<u>(41,800)</u>	<u>20,600</u>	<u>(62,400)</u>	
Supplies and Services				
Agency Labour/Interns	(45,000)	4,600	(49,600)	4.
Other	21,000	27,200	(6,200)	
	<u>(24,000)</u>	<u>31,800</u>	<u>(55,800)</u>	
Administration Costs				
Telephones/Postages/Printing	10,800	9,000	1,800	
Training/Advertising & Publicity	(5,800)	(3,900)	(1,900)	
Other Administration Costs	3,200	3,500	(300)	
	<u>8,200</u>	<u>8,600</u>	<u>(400)</u>	
Payments to Other Bodies				
Other A/Cs of the Authority	0	(2,700)	2,700	
	<u>0</u>	<u>(2,700)</u>	<u>2,700</u>	
Gross Expenditure	<u>48,900</u>	<u>74,800</u>	<u>(25,900)</u>	
Income				
Other A/cs of the auth	67,700	31,800	35,900	5.
Contribution from Repairs and Renewals	7,500	6,900	600	
Costs Recovered from Capital	(340,000)	(350,800)	10,800	6.
Misc Income	(2,500)	(2,500)	0	
	<u>(267,300)</u>	<u>(314,600)</u>	<u>47,300</u>	
Net Expenditure	<u>(218,400)</u>	<u>(239,800)</u>	<u>21,400</u>	

Notes

- 1 Underspend in APT&C, agency staff costs partly offsetting this underspend - see note 4.
- 2 Overspend due to property costs incurred for Non-Operational properties offset by slight underspends in Central Accommodation. These costs should be met centrally - See note 5.
- 3 Early expenditure on minor adaptations and prudent estimate of repairs costs is projected to cause an overspend.
- 4 Agency costs being incurred - no budget but offset by underspend in Payroll - see note 1.
- 5 Recovery of costs for Non - Operational properties from Central resources - see note 2.
- 6 Slight over-recovery in fee income related to Housing related work.

Delivery of Agreed Efficiencies

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

Summary

Most of the reported variance is due to timing with underlying real overspends being offset by corresponding underspends or projected over-recovery of income
A real underspend of £21,400 is reported at Period 7, representative of a probable outturn of an underspend of £39,800.
This is caused in the main by controlled underspends and vacancies within payroll being partly offset by agency costs.
Where real variances continue and develop corresponding underspends or over-recoveries of income will be identified to compensate for these variances.
Management will continue to monitor income and expenditure with a view to ensuring expenditure matches budget at the financial year end.

CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES
REVENUE BUDGET MONITORING AS AT 10th October 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
Basic Pay plus On Costs	53,400		53,400	1
Overtime	23,900	14,000	9,900	2
Other Staff Costs	9,300	700	8,600	3
	86,600	14,700	71,900	
Property Costs				
Community Facilities	(65,100)	(4,600)	(60,500)	4
Misc Property Variances	(15,200)	(12,800)	(2,400)	
	(80,300)	(17,400)	(62,900)	
Supplies and Services				
Janitorial Costs	12,600		12,600	5
External Consultants	(14,200)		(14,200)	6
Misc Supplies & Services	2,700	3,500	(800)	
	1,100	3,500	(2,400)	
Transport Costs	7,500	3,200	4,300	
	7,500	3,200	4,300	
Administration Costs	15,100	6,600	8,500	7
	15,100	6,600	8,500	
Payments to Other Bodies				
Performing Rights	6,100		6,100	8
Misc	1,800	400	1,400	
	7,900	400	7,500	
Other Operating Expenses	1,000		1,000	
	1,000		1,000	
GROSS EXPENDITURE TOTAL	38,900	11,000	27,900	
Income				
CLD Income	23,500		23,500	9
Parking Income	21,400	5,000	16,400	10
Fixed Penalties Income	(2,800)		(2,800)	
Misc Income	(3,500)	(1,100)	(2,400)	
	38,600	3,900	34,700	
NET EXPENDITURE TOTAL	77,500	14,900	62,600	

Notes:

- 1 Underspends in basic pay plus on costs due to vacancies and turnover, mainly in Community Facilities and Community Planning.
- 2 Savings in overtime in Community Facilities and Community Safety.
- 3 Savings in misc staff costs (£6k) and travel costs (£2.6k) across the Service.
- 4 Various pressures on property costs within Community Facilities. This will be partially offset by a contribution from the Repairs & Renewals fund (£18.5k) with the balance being funded by employee underspends within Community Facilities.
- 5 Savings in janitorial costs within Community Facilities due to improved scheduling of lets.
- 6 Community Council research project covered by an underspend on employee costs.
- 7 Underspends in admin costs such as telephones (£2k), community consult (£2.2k) general advertising (£2.6k) and misc other admin (£1.7k).
- 8 Underspend on performing rights costs for Community Facilities.
- 9 Income in Community Learning & Development from external bodies for programmes provided by the Young People team (£8.8k), contributions from school funds towards Duke of Edinburgh costs incurred within Community Learning & Development (£4.8k) and recharges to Education for holiday programmes run by Community Learning & Development
- 10 Income from parking which will be offset by additional wardens costs incurred in providing this service.

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

The current position is an underspend of £77,500 with an underlying real net underspend of £62,600. Timing variances will continue to be monitored to ensure that their status is consistent with that reported.
Taking the latest information into account, the probable outturn projection is an underspend of £13,900.

CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES
REVENUE BUDGET MONITORING AS AT 10th October 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
Basic Pay plus On Costs	144,800	1,800	143,000	1
Overtime	4,800		4,800	
Agency Labour	(31,600)		(31,600)	2
Other Staff Costs & travel	17,100	200	16,900	3
	135,100	2,000	133,100	
Property Costs - miscellaneous differences	(3,900)	(1,000)	(2,900)	
	(3,900)	(1,000)	(2,900)	
Supplies and Services				
Systems & Maintenance	(25,400)	(14,700)	(10,700)	4
ICT expenditure	(177,200)	(177,200)		
ERC transformation project	(29,000)		(29,000)	5
Disclosure Checks	(8,500)		(8,500)	6
Occupational Health	(6,900)		(6,900)	7
Interns	(12,200)	(7,800)	(4,400)	8
Misc Supplies & Services	(8,500)	(13,300)	4,800	9
	(267,700)	(213,000)	(54,700)	
Transport Costs	4,600	(1,100)	5,700	10
	4,600	(1,100)	5,700	
Administration				
Archiving, Printing	33,100	7,900	25,200	11
Events Support	(25,200)		(25,200)	12
Members training, travel & Conference costs	7,600		7,600	
Telephones	7,000	900	6,100	13
Postage/franking	4,800	(100)	4,900	
Misc Admin costs	(4,500)	(4,200)	(300)	
	22,800	4,500	18,300	
Payments to Other Bodies				
Childrens Panel	3,600		3,600	
Court Expenses	5,200	3,100	2,100	
Miscellaneous	3,200	2,000	1,200	
	12,000	5,100	6,900	
Other Operating Expenses	(9,400)	(9,200)	(200)	
	(9,400)	(9,200)	(200)	
GROSS EXPENDITURE TOTAL	(106,500)	(212,700)	106,200	
Income				
Queens Baton Relay	8,000		8,000	12
DWP Income	(2,500)		(2,500)	14
Other Income	30,400	33,100	(2,700)	
	35,900	33,100	2,800	
NET EXPENDITURE TOTAL	(70,600)	(179,600)	109,000	

Notes:

- 1 Underspend in basic pay plus on costs due to vacancies and turnover, mainly in Revenues, Council Tax and the Corporate Communications team.
- 2 An overspend on agency staffing for short term vacancy cover within the benefits section of Revenues. This is offset by vacancy savings within the benefits team.
- 3 Savings in travel (£7.3k) and misc staff costs (£9.6k) across the Service.
- 4 Overspends on the Northgate Payroll and HR systems due to increased annual costs for 14/15. There is also an overspend in relation to the Info @ work system within Council Tax. This variance represents the full annual effect of these items and will be offset by underspends within these sections.
- 5 Payments to Castlerigg in relation to the ERC transformation project. This will be offset by funds from the Council's modernisation fund.
- 6 Disclosure check costs are higher than usual due to retrospective checks carried out earlier in the financial year. This overspend will be recovered via recharges to other Council departments.
- 7 An overspend on Occupational Health costs due to increased contract costs. For this financial year. these additional costs will be absorbed by underspends within Corporate Personnel.
- 8 Additional intern costs in respect of Leisure Trust project work. These costs will be offset by funds from the Council's modernisation fund.
- 9 A combination of smaller variances such as equipment purchase underspends (£2.5k), giro collection underspends (£3k) and misc overspends (-£0.7k).
- 10 Underspends on transport costs, mainly within the Business Support Team in relation to mail runs.
- 11 Savings on archiving costs and external printing within the Revenues section.
- 12 Queens Baton Relay costs will be offset by income from Visit Scotland and other underspends within the Communications team.
- 13 Underspends on telephone costs, mainly within Business Support and Revenues.
- 14 One off funding from DWP to assist with the additional administration burden of increased claims (£11.1k), offset by a shortfall in Housing Benefit Admin funding (£13.6k).

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

The current position is an overspend of £70,600 with an underlying real net underspend of £109,000. Timing variances will continue to be monitored to ensure that their status is consistent with that reported.
 Taking the latest information into account, the probable outturn projection is an underspend of £140,700.

CHIEF EXECUTIVES OFFICE
REVENUE BUDGET MONITORING - AS AT 10th October 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
APT & C Costs plus on costs	43,600	800	42,800	1
Overtime	500	500		
Agency Costs	(18,200)		(18,200)	2
Other Employee Costs	4,800	2,700	2,100	3
	30,700	4,000	26,700	
Supplies and Services				
Equipment Maintenance	31,600	15,800	15,800	4
Other Supplies	11,500	2,500	9,000	5
	43,100	18,300	24,800	
Administration Costs				
Printing, Stationery & Telephony	9,100	12,200	(3,100)	6
Publications & Subscriptions	4,600	5,400	(800)	
Training	5,200	3,000	2,200	7
Other Admin Costs	(1,500)	(2,600)	1,100	
	17,400	18,000	(600)	
Payments to Other Bodies				
Other Agencies				
Other Operating Costs				
Other Expenditure	200	1,600	(1,400)	3
	200	1,600	(1,400)	
Gross Expenditure	91,400	41,900	49,500	
Income				
Grants Received				
Sales, Fees & Charges				
Licensing Board income	900	(100)	1,000	
Civic Licensing income	400	400		
Registration Fees	(3,000)		(3,000)	
Miscellaneous	3,200	700	2,500	
Other Accounts of the Authority				
Legal Fees/Court dues recharged	6,400	6,400		
Other Agencies & Local Authorities				
Other Income	100	1,100	(1,000)	
	8,000	8,500	(500)	
Net Expenditure	99,400	50,400	49,000	

Notes:

- 1 Vacancies in Creditors and Internal Audit.
- 2 Agency costs incurred in Accountancy and Creditors covering vacancies.
- 3 Expected under-spend within other employee expenses.
- 4 Anticipated under-spend within Procurement maintenance and supplies.
- 5 Operational under-spend to date in other supplies in Accountancy.
- 6 Operational over-spend in printing costs within Accountancy.
- 7 Lower than expected activity to date within Accountancy training.

Delivery of Agreed Efficiencies

Efficiencies are being continually monitored.

Summary

The current position is an under-spend of £99,400, with a real under-lying under-spend at period seven of £49,000. Timing variances will continue to be monitored to ensure their status is consistent with that reported. The probable out-turn is anticipated to be an under-spend of £58,800.

MISCELLANEOUS EXPENDITURE AND INCOME
REVENUE BUDGET MONITORING - AS AT 10th October 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
APT&C Costs	(1,500)	(100)	(1,400)	
	<u>(1,500)</u>	<u>(100)</u>	<u>(1,400)</u>	
Property Costs	(400)		(400)	
	<u>(400)</u>	<u>0</u>	<u>(400)</u>	
Supplies and Services				
External Professional Fees	(3,000)	0	(3,000)	1
	<u>(3,000)</u>	<u>0</u>	<u>(3,000)</u>	
Administration Costs				
Superannuation Additional Allowance	295,800		295,800	2
Miscellaneous Admin Costs	12,900		12,900	3
	<u>308,700</u>	<u>0</u>	<u>308,700</u>	
Payments To Other Bodies				
Restructuring etc Costs	328,600	514,800	(186,200)	4
Non Op Surplus Property Costs	15,900	15,900	0	
Other Accounts of the Authority	(4,300)	(3,900)	(400)	
	<u>340,200</u>	<u>526,800</u>	<u>(186,600)</u>	
Other Operating Costs				
Leisure Trust Feasibility Study	(50,500)		(50,500)	5
ICT Shared Service Development	3,800	3,800		
Equal Pay Payments	(36,700)		(36,700)	6
Other Operating Costs	18,300	10,800	7,500	7
	<u>(65,100)</u>	<u>14,600</u>	<u>(79,700)</u>	
Gross Expenditure	<u>578,900</u>	<u>541,300</u>	<u>37,600</u>	
Income				
Property Rentals	5,200		5,200	8
Provision Release		(39,700)	39,700	9
Provision Release		(50,500)	50,500	10
Miscellaneous income	1,600	(100)	1,700	11
	<u>6,800</u>	<u>(90,300)</u>	<u>97,100</u>	
Net Expenditure	<u>585,700</u>	<u>451,000</u>	<u>134,700</u>	

Notes:

- 1 This represents consultancy costs in relation to equal pay payments to date in the current financial Year.
- 2 Lower than anticipated call on Superannuation Additional Allowance.
- 3 Lower than anticipated expenditure within Corporate administration operations due to lower commitments at this date.
- 4 Overspend is due to a required provision for estimated redundancy costs.
- 5 Consultants fees for Leisure Trust Feasibility Study covered by income from the Modernisation Fund (note 10).
- 6 Equal Pay payments made for the year to date covered by income from the Equal Pay Provision (note 9).
- 7 Underspend due to a reduction in the External Audit Fee.
- 8 Additional Property Rental Income due to increased demand.
- 9 Matched provision release to fund all Equal Pay payments (notes 1&6) for the year to date.
- 10 Release of provision from the Modernisation Fund to meet the cost of the Leisure Trust Feasibility Study (note 5).
- 11 Additional income received from other agencies/bodies.

Delivery of Agreed Efficiencies

All target efficiencies continue to be monitored.

Summary

The current position represents an underspend of £585,700 with an underlying real underspend of £134,700. Timing variances will be monitored to ensure that their status is consistent with that reported.
Taking into account the latest information, the probable outcome is an underspend of £310,500.

**OTHER HOUSING
REVENUE BUDGET MONITORING AS AT 10th October 2014**

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Employee Costs				
Factoring Payroll Costs	(24,300)	18,700	(43,000)	1.
Various other payroll costs	(500)	(500)		
	(24,800)	18,200	(43,000)	
Property Costs				
Various property costs	64,200	64,200		
	64,200	64,200		
Supplies and Services				
Heeps/Abs Grant	(4,300)	(4,300)		
I. T. costs for Factoring Services	(500)	10,300	(10,800)	1.
	(4,800)	6,000	(10,800)	
Administration Costs				
Various administration costs	18,800	18,800		
	18,800	18,800		
Payments to Other Bodies				
Private Sector Housing Grants	102,100	102,100		
Owner Occupier Chargeable Works		107,700	(107,700)	2.
HRA Recharges		16,200	(16,200)	3.
Other Payments To Other Bodies	1,000	(4,400)	5,400	3.
	103,100	221,600	(118,500)	
Other Expenditure				
Throughcare, Voids, Furniture	29,500	18,700	10,800	3.
	29,500	18,700	10,800	
Transfer Payments				
HBs Rent & Allowances	(535,800)	(535,800)		
Other Transfer Payments	1,300	1,300		
	(534,500)	(534,500)		
Gross Expenditure				
	(348,500)	(187,000)	(161,500)	
Income				
PSHG - Grant (Cfwd)	60,900	60,900		
Housing Benefit Subsidy - Rebates & Allow	504,200	504,200		
Rental Income	16,100	16,100		
Hostels Grants	(41,800)	(41,800)		
Owner Occupier Chargeable Works		(107,700)	107,700	2.
Factoring Income		(53,800)	53,800	1.
Miscellaneous	11,000	16,400	(5,400)	4.
Total Income	550,400	394,300	156,100	
NET EXPENDITURE	Totals 201,900	207,300	(5,400)	

Notes:

1. Factoring Services costs matched by specific funding.
2. Owner Occupier chargeable works matched by Owner Occupier receipts.
3. Estimated increase in recharges from HRA funded by matching savings.
4. Reduction in Change Fund income due to early completion of contract.

Delivery of Agreed Efficiencies:

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

Summary

Most of the reported variance is due to timing with the underlying real overspends being offset by a projected over-recovery of income. A real overspend of £5,400 is reported at period 7, representing a probable outturn of a small overspend of £10,100. Management will continue to monitor expenditure and identify underspends or over-recoveries of income to compensate for these variances to ensure expenditure matches budget at the financial year end.

**COMBINED HOUSING REVENUE ACCOUNT (HRA)
REVENUE BUDGET MONITORING AS AT 10th October 2014**

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Employee Costs				
All Employee costs	51,000	32,000	19,000	1
	51,000	32,000	19,000	
Property Costs				
Insurance Excess	(31,600)	(3,500)	(28,100)	2
Other General Response and Planned Repairs	424,600	408,600	16,000	3
	393,000	405,100	(12,100)	
Supplies and Services				
HRA I.T. Equipment	(10,400)	1,400	(11,800)	4
HMT Standby, Materials and Other S&S	36,900	25,300	11,600	5
HMT Sub Contractors	(71,000)	74,900	(145,900)	6
	(44,500)	101,600	(146,100)	
Transport Costs				
All Transport costs	18,200	(800)	19,000	7
	18,200	(800)	19,000	
Administration Costs				
Various administration costs	36,100	36,100		
	36,100	36,100		
Payments to Other Bodies				
Contribution to HRA Reserves		(46,900)	46,900	8
Payments To Other Bodies	(34,600)	400	(35,000)	9
	(34,600)	(46,500)	11,900	
Other Expenditure				
Voids Rent Loss Provision/ Irrecoverables/Remission	21,600	21,600		
	21,600	21,600		
Gross Expenditure	440,800	549,100	(108,300)	
Income				
Rental Income	33,700	33,700		
HMT Capital Income	(317,400)	(324,900)	7,500	10
HMT Revenue Income	(190,100)	(278,900)	88,800	10
Various Income Categories	41,000	3,600	37,400	11
Total Income	(432,800)	(566,500)	133,700	
NET EXPENDITURE	Totals 8,000	(17,400)	25,400	

Notes:

- Savings arising from delay or not filling vacant posts.
- Insurance Excess partially reduced by Contribution from Insurance Fund.
- Planned decrease in Repairs to help fund cost pressures in Note 9.
- Additional I.T. Upgrading and training costs.
- Efficiency savings in hoist and scaffolding hire through working methods and procurement through sub contractors.
- Overspend on Sub Contractors required for volume and mix of workload and to cover any reduction in available staff resources.
- Efficiency savings in management of HMT fleet and in number of vehicles required.
- Contribution to HRA Reserves as part of 3-year saving towards 2013/14 redundancy costs.
- Selling costs for site at Barrhead South.
- Changes in income required to ensure the HMT will achieve breakeven target along with associated underspends (see note 1, 5, 6 and 7)
- Income from Insurance Fund (see Note 2) and increased recharges to Other Housing.

Delivery of Agreed Efficiencies:

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

Summary

Most of the reported variance is due to timing with underlying real overspends being offset by corresponding underspends or projected over-recovery of income. A real underspend of £25,400 has been reported at Period 7, this is reflective of a probable outturn of £47,100 surplus at period 7.

The HRA has a planned budgeted surplus of £87,400 this year to replenish the HRA reserve for redundancy costs incurred in the last financial year.

However there is a real overspend in terms of land selling costs being incurred. This has the potential to reduce the budgeted surplus as this was unplanned expenditure. Management will continue to monitor income and expenditure with a view to ensuring expenditure matches budget at the financial year end and the budgeted contribution to the reserve takes place.

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	APPROVED BUDGET 21 August 2014	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							TOTAL	REAL
EDUCATION	121,681,400	0	1,701,800	123,383,200	54,362,900	52,107,600	2,255,300	470,700
COMMUNITY HEALTH AND CARE P'SHIP	46,572,700	0	0	46,572,700	21,960,300	21,972,200	(11,900)	(28,200)
ENVIRONMENT	27,056,000	0	(4,000)	27,052,000	11,196,800	10,807,500	389,300	(13,900)
ENVIRONMENT - SUPPORT	0	0	0	0	1,003,100	1,221,500	(218,400)	21,400
CHIEF EXECUTIVES OFFICE	0	0	0	0	1,761,900	1,662,500	99,400	49,000
CORP & COMM - COMMUNITY RESOURCES	5,168,000	0	0	5,168,000	2,180,500	2,103,000	77,500	62,600
CORP & COMM - SUPPORT	0	0	0	0	5,300,400	5,371,000	(70,600)	109,000
OTHER EXPENDITURE/HOUSING	8,505,500	0	284,600	8,790,100	2,302,600	1,515,000	787,600	129,300
JOINT BOARDS	2,295,000	0	0	2,295,000	1,633,400	1,619,500	13,900	13,900
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	900,000	0	(280,600)	619,400	0	0	0	0
CONTRIBUTION TO RESERVES	150,000	0	0	150,000	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	0	0	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(2,560,300)	(2,568,300)	8,000	25,400
TOTAL	212,328,600	0	1,701,800	214,030,400	99,141,600	95,811,500	3,330,100	839,200

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 7 ENDED 10th October 2014

SUBJECTIVE DETAIL	APPROVED BUDGET 21 August 2014	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
	TOTAL						REAL	
Employee Costs	123,775,800	0	666,500	124,442,300	66,172,200	65,309,000	863,200	861,700
Property Costs	17,841,600	0	153,100	17,994,700	10,651,000	9,520,000	1,131,000	(71,400)
Supplies & Services	31,701,400	0	437,500	32,138,900	16,621,500	15,645,500	976,000	(546,200)
Transport & Plant Costs	5,649,200	0	0	5,649,200	2,968,800	2,892,100	76,700	108,700
Administration Costs	14,804,800	0	91,300	14,896,100	2,207,500	1,960,200	247,300	(75,800)
Payments to Other Bodies	39,519,200	0	10,700	39,529,900	20,301,700	19,551,400	750,300	(259,300)
Other Expenditure	15,098,600	0	585,400	15,684,000	4,859,500	4,275,500	584,000	(384,100)
Financing Costs	14,593,200	0	0	14,593,200	99,000	89,500	9,500	0
Joint Boards	2,295,000	0	0	2,295,000	1,633,400	1,619,500	13,900	13,900
Contingencies	900,000	0	(280,600)	619,400	0	0	0	0
Contribution To Reserves	150,000	0	0	150,000	0	0	0	0
Capital Financing- Loans Charges	0	0	0	0	0	0	0	0
Total Expenditure	266,328,800	0	1,663,900	267,992,700	125,514,600	120,862,700	4,651,900	(352,500)
Income	54,000,200	0	(37,900)	53,962,300	26,373,000	25,051,200	(1,321,800)	1,191,700
TOTAL	212,328,600	0	1,701,800	214,030,400	99,141,600	95,811,500	3,330,100	839,200

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Education	Employee Costs	84,694,400		676,300	85,370,700	41,027,700	40,562,200	465,500	357,000
	Property Costs	10,977,200		94,900	11,072,100	6,934,400	6,062,400	872,000	120,900
	Supplies & Services	18,731,200		433,300	19,164,500	8,756,900	8,086,700	670,200	(69,300)
	Transport & Plant Costs	1,993,700		0	1,993,700	974,100	898,500	75,600	98,000
	Administration Costs	6,532,800		37,500	6,570,300	815,600	736,500	79,100	(81,900)
	Payments to Other Bodies	4,044,500		1,100	4,045,600	2,212,100	1,973,600	238,500	(106,300)
	Other Operating Costs	2,231,000		300,800	2,531,800	452,300	596,200	(143,900)	(259,200)
	Financing Costs	7,154,300		0	7,154,300	0	0	0	0
	Total Expenditure	136,359,100	0	1,543,900	137,903,000	61,173,100	58,916,100	2,257,000	59,200
	Income	14,677,700		(157,900)	14,519,800	6,810,200	6,808,500	(1,700)	411,500
TOTAL	121,681,400	0	1,701,800	123,383,200	54,362,900	52,107,600	2,255,300	470,700	

Budget Adjustments

Free School Meals P1 - P3	408,000
Pre 5 funding for 2 year olds (workforce development)	30,500
Pre 5 funding for 2 year olds	130,600
Teacher Induction Scheme 2014-15	1,132,700
	1,701,800

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Education	Pre Five Education	6,868,900		177,900	7,046,800	3,085,000	3,037,000	48,000	85,600
	Primary Education	36,464,700		1,097,600	37,562,300	17,415,100	16,844,800	570,300	278,600
	Secondary Education	52,376,600		492,800	52,869,400	24,769,300	23,963,400	805,900	75,800
	Schools Other	3,413,100		(20,300)	3,392,800	1,157,400	1,134,800	22,600	27,900
	Special Education	6,364,600		4,100	6,368,700	2,856,600	2,350,700	505,900	121,100
	Psychological Services	843,000		2,000	845,000	416,000	432,600	(16,600)	(19,000)
	Transport (Excl Spec Educ)	1,170,100		0	1,170,100	577,100	508,800	68,300	111,300
	Bursaries/EMAs	0		0	0	0	51,500	(51,500)	0
	Provision for Clothing	125,700		0	125,700	116,100	109,400	6,700	0
	Administration & Support	8,327,200		(104,200)	8,223,000	1,848,900	1,694,000	154,900	(28,400)
	School Crossing Patrollers	0		100	100	(24,900)	(29,300)	4,400	3,500
	Catering	0		0	0	38,800	1,000	37,800	20,400
	Cleaning	0		0	0	(219,400)	(203,000)	(16,400)	(21,200)
	Sports Services	2,841,500		51,800	2,893,300	1,157,600	1,129,900	27,700	(147,500)
	Arts	520,800		0	520,800	150,900	134,600	16,300	(35,800)
	Libraries	2,365,200		0	2,365,200	1,018,400	947,400	71,000	(1,600)
	TOTAL	121,681,400	0	1,701,800	123,383,200	54,362,900	52,107,600	2,255,300	470,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Community Health Care Partnership	Employee Costs	20,244,000		(9,800)	20,234,200	9,501,800	9,615,200	(113,400)	127,200
	Property Costs	781,000		58,200	839,200	366,300	414,400	(48,100)	(70,600)
	Supplies & Services	1,287,000		4,200	1,291,200	573,300	604,600	(31,300)	25,600
	Transport & Plant Costs	180,000			180,000	95,000	146,000	(51,000)	(52,900)
	Administration Costs	2,807,000		57,800	2,864,800	223,900	178,500	45,400	(10,300)
	Payments to Other Bodies	32,584,000		9,600	32,593,600	16,681,500	16,431,900	249,600	22,300
	Other Operating Costs	68,000			68,000	0	4,100	(4,100)	0
	Financing Costs	646,700			646,700	0	0	0	0
	Total Expenditure	58,597,700	0	120,000	58,717,700	27,441,800	27,394,700	47,100	41,300
	Income	12,025,000		120,000	12,145,000	5,481,500	5,422,500	(59,000)	(69,500)
TOTAL	46,572,700	0	0	46,572,700	21,960,300	21,972,200	(11,900)	(28,200)	

Budget movements

Agile Working

	Expenditure	Income	Net
	120,000	120,000	-
Totals	£120,000	£120,000	£0

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Community Health Care Partnership	Service Strategy	921,000		14,100	935,100	423,000	376,500	46,500	11,400
	Children & Families	7,785,000		(46,700)	7,738,300	4,003,100	3,990,100	13,000	(29,200)
	Older People	21,137,900		200,300	21,338,200	10,467,800	10,332,200	135,600	(74,300)
	Physical/Sensory Disability	2,797,800			2,797,800	1,377,600	1,346,000	31,600	160,900
	Learning Disability	6,976,700		(159,600)	6,817,100	4,212,700	4,448,500	(235,800)	(60,200)
	Mental Health	1,666,100			1,666,100	794,300	788,700	5,600	18,700
	Addictions/Substance Misuse	271,000		(100)	270,900	73,200	38,700	34,500	8,600
	Criminal Justice	76,000			76,000	(178,100)	(313,700)	135,600	(11,400)
	Support Service & Management	4,941,200		(8,000)	4,933,200	786,700	965,200	(178,500)	(52,700)
	TOTAL	46,572,700	0	0	46,572,700	21,960,300	21,972,200	(11,900)	(28,200)

Budget movements

Movements across headings reflects ongoing review of service user allocation to client groups etc

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Employee Costs	11,903,900			11,903,900	5,859,700	5,758,500	101,200	36,900
	Property Costs	1,855,500			1,855,500	732,300	692,200	40,100	18,600
	Supplies & Services	10,357,900			10,357,900	5,277,500	4,648,300	629,200	(268,300)
	Transport & Plant Costs	3,237,000			3,237,000	1,738,800	1,717,000	21,800	34,600
	Administration Costs	3,191,800		(4,000)	3,187,800	304,800	281,700	23,100	(9,500)
	Payments to Other Bodies	2,115,000			2,115,000	950,900	674,000	276,900	(204,300)
	Other Expenditure	3,920,200			3,920,200	1,962,200	2,025,600	(63,400)	(253,600)
	Financing Costs	2,723,400			2,723,400	3,900	0	3,900	0
	Total Expenditure	39,304,700	0	(4,000)	39,300,700	16,830,100	15,797,300	1,032,800	(645,600)
	Income	12,248,700			12,248,700	5,633,300	4,989,800	(643,500)	631,700
TOTAL	27,056,000	0	(4,000)	27,052,000	11,196,800	10,807,500	389,300	(13,900)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Directorate	935,800			935,800	359,600	362,900	(3,300)	0
	Environment Accomodation	0		(4,000)	(4,000)	439,500	465,400	(25,900)	(7,100)
	Development Management	568,300		(45,000)	523,300	164,500	74,800	89,700	71,200
	Development Planning	994,100		45,000	1,039,100	479,900	544,200	(64,300)	(35,800)
	Economic Development	1,425,200			1,425,200	593,400	540,500	52,900	10,400
	Building Control	112,000			112,000	(1,000)	(118,000)	117,000	33,800
	Roads	11,896,800			11,896,800	4,902,500	4,622,500	280,000	(59,500)
	Roads Contracting Unit	0			0	(296,900)	(102,400)	(194,500)	0
	Parks	2,643,400			2,643,400	971,500	1,035,500	(64,000)	(32,700)
	Cleansing	3,777,700			3,777,700	1,505,800	1,496,000	9,800	(14,100)
	Waste Management	3,481,700			3,481,700	1,729,000	1,667,100	61,900	(47,600)
	Protective Services	1,221,000			1,221,000	487,900	350,900	137,000	67,500
	Vehicle Services	0			0	(138,900)	(131,900)	(7,000)	0
	TOTAL	27,056,000	0	(4,000)	27,052,000	11,196,800	10,807,500	389,300	(13,900)

Budget Adjustments

Budget Transfer to Other Expenditure - rates at election store -£4,000
 Re-align planning post to correct budget -£45,000
 Re-align planning post to correct budget £45,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment Support	Employee Costs	1,399,300			1,399,300	680,900	574,400	106,500	90,000
	Property Costs	860,300			860,300	590,000	631,800	(41,800)	(62,400)
	Supplies & Services	94,900			94,900	44,400	68,500	(24,100)	(55,800)
	Transport & Plant Costs	0			0	0	0	0	0
	Administration Costs	68,000			68,000	31,100	22,800	8,300	(400)
	Payments to Other Bodies	99,900			99,900	0	0	0	2,700
	Other Operating Costs	75,800			75,800	0	0	0	0
	Financing Costs	0			0	0	0	0	0
	Total Expenditure	2,598,200	0	0	2,598,200	1,346,400	1,297,500	48,900	(25,900)
	Income	772,000			772,000	343,300	76,000	(267,300)	47,300
TOTAL	1,826,200	0	0	1,826,200	1,003,100	1,221,500	(218,400)	21,400	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment Support	Property & Technical	860,100			860,100	411,500	663,100	(251,600)	47,000
	Accommodation	966,100			966,100	591,600	558,400	33,200	(25,600)
	Total Expenditure	1,826,200	0	0	1,826,200	1,003,100	1,221,500	(218,400)	21,400
	TOTAL	1,826,200	0	0	1,826,200	1,003,100	1,221,500	(218,400)	21,400

Budget Adjustments

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Community Resources	Employee Costs	3,618,200			3,618,200	1,761,600	1,675,000	86,600	71,900
	Property Costs	693,800			693,800	331,900	412,200	(80,300)	(62,900)
	Supplies & Services	412,400			412,400	187,000	185,900	1,100	(2,400)
	Transport & Plant Costs	57,600			57,600	30,400	22,900	7,500	4,300
	Administration Costs	1,028,100			1,028,100	106,800	91,700	15,100	8,500
	Payments to Other Bodies	355,000			355,000	261,600	253,700	7,900	7,500
	Other Expenditure	3,800			3,800	2,000	1,000	1,000	1,000
	Financing Costs	231,700			231,700	0	0	0	0
	Total Expenditure	6,400,600	0	0	6,400,600	2,681,300	2,642,400	38,900	27,900
	Income	1,232,600			1,232,600	500,800	539,400	38,600	34,700
TOTAL	5,168,000	0	0	5,168,000	2,180,500	2,103,000	77,500	62,600	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Community Resources	Community Learning & Dev	1,170,100			1,170,100	471,400	447,400	24,000	18,600
	Community Planning	340,400			340,400	141,200	130,000	11,200	11,500
	Community Facilities	1,542,100			1,542,100	474,300	466,300	8,000	13,100
	Community Safety	1,619,600			1,619,600	684,700	657,400	27,300	13,600
	Equalities	121,200			121,200	58,500	56,700	1,800	3,600
	Registrars/Grants	170,300			170,300	186,400	181,400	5,000	200
	Auchenback Resource Centre	30,700			30,700	12,300	14,800	(2,500)	0
	Area Forums	34,000			34,000	9,200	9,300	(100)	(100)
	Community Resources Mgt	139,600			139,600	142,500	139,700	2,800	2,100
TOTAL		5,168,000	0	0	5,168,000	2,180,500	2,103,000	77,500	62,600

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Support	Employee Costs	8,432,600			8,432,600	4,051,900	3,916,800	135,100	133,000
	Property Costs	3,500			3,500	0	3,900	(3,900)	(2,900)
	Supplies & Services	1,696,500			1,696,500	1,082,000	1,349,700	(267,700)	(54,700)
	Transport & Plant Costs	61,600			61,600	33,100	28,500	4,600	5,700
	Administration Costs	1,250,200			1,250,200	550,200	527,400	22,800	18,400
	Payments to Other Bodies	81,600			81,600	10,900	(1,100)	12,000	6,900
	Other Expenditure	55,500			55,500	12,100	27,100	(15,000)	(200)
	Financing Costs	5,509,700			5,509,700	95,100	89,500	5,600	0
	Total Expenditure	17,091,200	0	0	17,091,200	5,835,300	5,941,800	(106,500)	106,200
	Income	7,785,900			7,785,900	534,900	570,800	35,900	2,800
TOTAL	9,305,300	0	0	9,305,300	5,300,400	5,371,000	(70,600)	109,000	

Budget Adjustments

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Support	Revenues	1,138,300			1,138,300	926,700	808,600	118,100	78,800
	Council Tax & NDR	129,900			129,900	295,600	244,500	51,100	37,800
	ICT	3,642,700			3,642,700	1,367,300	1,544,900	(177,600)	14,900
	Directorate	155,100			155,100	75,500	79,200	(3,700)	(4,300)
	Policy	416,800			416,800	251,200	285,900	(34,700)	(23,800)
	Public Relations	397,500			397,500	240,600	244,600	(4,000)	(700)
	Corporate Personnel	1,399,400			1,399,400	766,900	777,700	(10,800)	(13,000)
	Admin & Printing	1,132,300			1,132,300	616,900	641,400	(24,500)	10,900
	Members Expenses	0			0	248,400	240,600	7,800	4,600
	Customer Services	893,300			893,300	511,300	503,600	7,700	3,800
TOTAL		9,305,300	0	0	9,305,300	5,300,400	5,371,000	(70,600)	109,000

Budget Adjustments

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EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Office	Employee Costs	3,525,200			3,525,200	1,675,400	1,644,700	30,700	26,700
	Property Costs	0			0	0	0	0	0
	Supplies & Services	190,500			190,500	123,500	80,400	43,100	24,800
	Transport & Plant Costs	0			0	0	0	0	0
	Administration Costs	277,200			277,200	84,500	67,100	17,400	(600)
	Payments to Other Bodies	65,000			65,000	32,400	32,400	0	0
	Other Operating Costs	10,500			10,500	8,300	8,100	200	(1,400)
	Financing Costs	0			0	0	0	0	0
	Total Expenditure	4,068,400	0	0	4,068,400	1,924,100	1,832,700	91,400	49,500
	Income	479,400			479,400	162,200	170,200	8,000	(500)
TOTAL	3,589,000	0	0	3,589,000	1,761,900	1,662,500	99,400	49,000	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Office	Chief Executives Office	177,800			177,800	86,600	88,400	(1,800)	(2,500)
	Accountancy & Creditors	2,110,100			2,110,100	1,130,300	1,074,300	56,000	26,700
	Legal	600,600			600,600	298,800	293,400	5,400	(1,200)
	Procurement	434,500			434,500	215,200	199,100	16,100	9,600
	Civic Licensing	0			0	(60,000)	(64,100)	4,100	1,000
	Licensing Board	0			0	(38,200)	(41,300)	3,100	0
	Internal Audit	266,000			266,000	129,200	112,700	16,500	15,400
	Total Expenditure	3,589,000	0	0	3,589,000	1,761,900	1,662,500	99,400	49,000
	TOTAL	3,589,000	0	0	3,589,000	1,761,900	1,662,500	99,400	49,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Other Exp. & Income (INC OTHER HSG)	Other Expenditure	6,768,600		284,600	7,053,200	1,431,100	852,200	578,900	37,600
	Income	212,000			212,000	3,800	10,600	6,800	97,100
		6,556,600	0	284,600	6,841,200	1,427,300	841,600	585,700	134,700
	Other Housing	1,948,900			1,948,900	875,300	673,400	201,900	(5,400)
TOTAL		8,505,500	0	284,600	8,790,100	2,302,600	1,515,000	787,600	129,300

Budget Adjustments
Other Expenditure

Transfer from Environment Department - Election Store Rates	£4,000
Transfer from Contingency Fund - Welfare Reform	£280,600

Totals	£284,600
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EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7 ENDED 10th October 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Housing Revenue Account	Employee Costs	3,315,300			3,315,300	1,613,200	1,562,200	51,000	19,000
	Property Costs	3,534,100			3,534,100	1,696,100	1,303,100	393,000	(12,100)
	Supplies & Services	912,900			912,900	576,900	621,400	(44,500)	(146,100)
	Transport & Plant Costs	180,900			180,900	97,400	79,200	18,200	19,000
	Administration Costs	1,245,100			1,245,100	90,600	54,500	36,100	0
	Payments to other bodies	420,700			420,700	152,300	186,900	(34,600)	11,900
	Other Operating Costs	370,100			370,100	120,000	98,400	21,600	0
	Financing Costs	3,837,100			3,837,100	0	0	0	0
	Total Expenditure	13,816,200	0	0	13,816,200	4,346,500	3,905,700	440,800	(108,300)
	Income	13,816,200			13,816,200	6,906,800	6,474,000	(432,800)	133,700
TOTAL	0	0	0	0	(2,560,300)	(2,568,300)	8,000	25,400	