

EAST RENFREWSHIRE COUNCIL

CABINET

16 October 2014

Report by Chief Executive

REVENUE BUDGET MONITORING

PURPOSE

1. To advise the Cabinet of the revenue budget position based on income and expenditure for the period to 15th August 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) 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.

There have been no adjustments to the revenue budget for 2014/15 reported to Cabinet on 21st August 2014:-

	£000
Budgeted net expenditure per 21 August 2014	212,329
Total Net Expenditure to be Monitored	<u>212,329</u>

BUDGET PERFORMANCE

5. The current operational underspend of £4,103,200 is largely due to timing issues. The underlying real underspend is £449,700 (0.6%). 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.

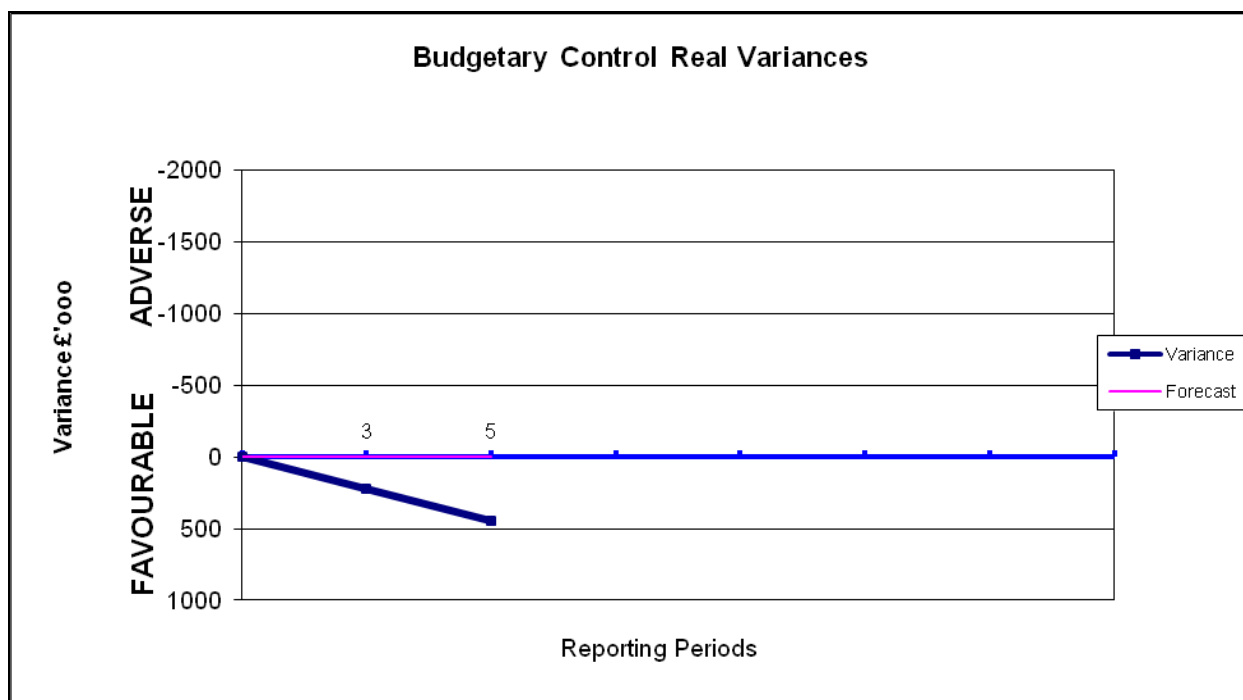
Individual service comments on performance, operational areas that are under review by management, agreed management remedial action and projected year end positions are reflected in the attached statements

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 Variances £'000s (Over)/Under		
	P3 Real	P5 Total Real	
Education	142	2,006	300
CHCP	(4)	5	(37)
Environment	0	1,178	(17)
Environment – Support	0	(128)	2
Chief Executive's Office	14	80	21
Corporate & Community – Comm Res	13	28	31
Corporate & Community - Support	34	11	103
Other Expenditure/Housing	19	659	25
Housing Revenue Account	0	264	22
Total £ Variance	218	4,103	450
Total Budgeted Expenditure	40,856	69,547	69,547
% Variance	0.5%	5.9%	0.6%

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.



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

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

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 period financial position is reported as an operational underspend of £4,103,200. Excluding Timing variances, the underlying Real underspend is £449,700. 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
 - (a) Members note the current financial position.
 - (b) All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.

REPORT AUTHOR

12. Head of Accountancy - Margaret McCrossan
Chief Accountant - Barbara Clark Tel 0141 577 3068
Email Barbara.Clark@eastrenfrewshire.gov.uk
Convener for Corporate Services - Ian McAlpine Tel. 0141 638 3860 (Home)
Tel. 07890 592671 (Mobile)
Report date 23 September 2014

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 2014/15
PERIOD 5
AS AT 15th August 2014

CONTENTS

	PAGE
DEPARTMENTAL STATEMENTS	
EDUCATION	1
COMMUNITY HEALTH AND 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
COMMUNITY HEALTH AND 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 15th August 2014

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Employee Costs				
Teaching Costs	93,400	(76,900)	170,300	1
APT&C Costs	26,300	200	26,100	2
Manual / Sessional	66,000	7,000	59,000	3
Other Staff Costs	26,300	32,100	(5,800)	
	212,000	(37,600)	249,600	
Property Costs				
Rates/Water Charges	194,600	135,700	58,900	4
Energy Costs	519,500	528,100	(8,600)	
Cleaning	29,100	29,100		
Repairs and Maintenance	228,000	234,800	(6,800)	
Various Property Costs	7,100	10,500	(3,400)	
	978,300	938,200	40,100	
Supplies and Services				
PPP/PFI Costs	114,500	110,300	4,200	
Catering Provisions (incl school meals)	(19,900)	21,300	(41,200)	5
Various Supplies and Services	88,000	88,600	(600)	
	182,600	220,200	(37,600)	
Transport Costs				
SPT	54,100		54,100	6
SEN and Other Hires	14,900	16,200	(1,300)	
Various Transport Costs	3,600	1,800	1,800	
	72,600	18,000	54,600	
Administration Costs				
Various administration costs	89,200	93,200	(4,000)	
	89,200	93,200	(4,000)	
Payments to Other Bodies				
Education Maintenance Allowance Payments	(133,800)		(133,800)	7
Grants Awarded	(31,600)	(34,700)	3,100	
Other Agencies	577,800	497,700	80,100	8
Miscellaneous Other Payments	(7,700)	(1,700)	(6,000)	
	404,700	461,300	(56,600)	
Other Expenditure				
Miscellaneous initiatives	(149,500)	68,300	(217,800)	9
	(149,500)	68,300	(217,800)	
Gross Expenditure	1,789,900	1,761,600	28,300	
Income				
EMA Income	128,500	(5,300)	133,800	7
Grants Received	137,300	136,500	800	
Action Zones	(75,100)	(47,100)	(28,000)	10
Swimming Development	(16,700)	(6,700)	(10,000)	
Wraparound	(32,900)		(32,900)	11
School Meals Income	(55,300)		(55,300)	12
Catering Income	(48,900)	(51,400)	2,500	
Cleaning Income	300	(1,000)	1,300	
Other Agencies	144,200	(45,600)	189,800	13
Other Acc's of the Authority	(17,700)	(18,900)	1,200	
Miscellaneous Income	52,000	(16,700)	68,700	14
Totals	215,700	(56,200)	271,900	
NET EXPENDITURE	TOTALS 2,005,600	1,705,400	300,200	

Notes:

- 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 0.9%
- Impact of turnover savings including the early realisation of future savings.
- Impact of turnover savings including the early realisation of future savings.
- Underspend in rates/water charges based on known commitments to date and projections to year end.
- 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 13)
- Reflects latest projection from Strathclyde Passenger Transport for school transport.
- Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
- 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.
- Variance mainly reflects savings targets for schools. Head Teachers will vire funds from other budgets to meet these targets as per Note 1.
- Under-recovery of Action Zone income target due to a drop in demand and disruption at Barrhead as a result of Barrhead Foundry development works.
- 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.
- Income from the sale of school meals below target due to lower demand to date for this service.
- 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
- Net year to date over-recovery in miscellaneous income represented mainly by unbudgeted activity income which will be used to fund expenditure.

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 £2,005,600. After taking account of timing variances the real underlying underspend is £300,200. 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.

CHCP
REVENUE BUDGET MONITORING AS AT 15th August 2014

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Payroll Costs				
Care at Home	143,600	0	143,600	1
Bonnyton	(85,100)	0	(85,100)	2
Atholl	(44,600)	0	(44,600)	3
Learning Disability Day Services	(35,200)	0	(35,200)	3
Other	61,200	6,300	54,900	4
	39,900	6,300	33,600	
Property Costs				
Various Property Costs	(47,000)	(19,400)	(27,600)	5
	(47,000)	(19,400)	(27,600)	
Supplies and Services				
Various Supplies & Services	(41,600)	(79,500)	37,900	6
	(41,600)	(79,500)	37,900	
Transport Costs				
Various Transport Costs	(39,600)	(11,500)	(28,100)	7
	(39,600)	(11,500)	(28,100)	
Administration Costs				
Various Admin Costs	(3,200)	(9,500)	6,300	8
	(3,200)	(9,500)	6,300	
Payments to Other Bodies				
Children & Families	106,800	144,300	(37,500)	9
Older People	(257,300)	(102,700)	(154,600)	10
Learning Disability	60,200	(28,500)	88,700	9
Mental Health	(23,800)	(28,000)	4,200	9
Physical / Sensory Disability	33,600	(29,400)	63,000	9
Other	(7,500)	11,600	(19,100)	11
	(88,000)	(32,700)	(55,300)	
Other Expenditure				
Misc Expenditure	(4,200)	(4,200)	0	
	(4,200)	(4,200)	0	
GROSS EXPENDITURE	(183,700)	(150,500)	(33,200)	
Income				
Various Income lines	188,700	192,700	(4,000)	12
	188,700	192,700	(4,000)	
NET EXPENDITURE	5,000	42,200	(37,200)	

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 10.
- 2 The overspend reflects ill-health retiral costs and agency costs associated with ongoing sickness absence within the service. This remains under close review to minimise the ongoing financial impact.
- 3 Accepted savings taken for 2014/15 impact both the Atholl Service and the Learning Disability Day Service. The variance reported as at period 5 reflects the significance of the ongoing HR processes underway to deliver on the planned efficiency.
- 4 The underspend reflects vacancies etc across a range of services. Expected holiday pay costs of £85,000 are anticipated for the year, and this is not yet reflected in reported figures.
- 5 This variance reflects constraints on the Property Cost budget in addition to unrealised anticipated income.
- 6 The variance reflects a range of small underspends across services, and close management scrutiny on discretionary spend.
- 7 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.
- 8 The variance reflects a range of small underspends across services, and close management scrutiny on discretionary spend.
- 9 The variance reflects the current level of care packages in place for these client groups.
- 10 The overspend reflects the service design mix associated with Care at Home and Reablement. See note 1.
- 11 The overspend reflects pressure on the Criminal Justice budget due to reduction in grant levels. Management action is underway to ensure that expenditure is brought back in line with budget.
- 12 Income from charging shows a small under recovery at this time, reflecting the charges in place of financially assessed clients.

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 underspend of £5,000. This incorporates timing variances of £42,200 leaving an underlying real overspend of £37,200.
The budget position remains tight and management scrutiny therefore continues to ensure a balanced financial position is delivered in year.

ENVIRONMENT - NON SUPPORT (NV1)
REVENUE BUDGET MONITORING AS AT 15th August 2014

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Payroll Costs				
Aptc Pay	8,700	50,900	(42,200)	1.
Manual Pay	63,800	54,900	8,900	
Manual & Aptc Travel & Subsist	0			
Other staff costs	45,500	39,800	5,700	
	118,000	145,600	(27,600)	
Property Costs				
Rates/Water Rates	6,900	(1,800)	8,700	
Drainage/Tarmac/Fencing	11,700	16,000	(4,300)	
Utilities	69,000	57,700	11,300	2.
Miscellaneous Other Property Costs	11,900	14,600	(2,700)	
	99,500	86,500	13,000	
Supplies and Services				
Storm Damage/Woodlands Mgt	(43,700)	(6,100)	(37,600)	3.
General Contractors	(136,000)	(2,600)	(133,400)	4.
Carbon Reduction Commitment	9,100	9,100	0	
Waste Disposal/Landfill Tax -	327,400	327,400	0	
Roads Contracting Unit - Supplies	158,200	158,200	0	
Payments to the RCU/External	518,400	518,400	0	
Agency Costs	(19,300)	(12,100)	(7,200)	5.
Miscellan. Supplies & Services	79,000	73,700	5,300	
	893,100	1,066,000	(172,900)	
Transport Costs				
Various Transport Costs	221,000	226,000	(5,000)	
	221,000	226,000	(5,000)	
Administration Costs				
Staff Training	3,900	18,900	(15,000)	8.
Other Admin Costs	14,300	14,300	0	
	18,200	33,200	(15,000)	
Payments to Other Bodies				
Voluntary Organisations	(40,500)	(600)	(39,900)	4.
Other Local Authorities	57,400	40,700	16,700	6.
Leader Grant	18,800	61,700	(42,900)	8.
Other Agencies & Bodies	10,700	12,700	(2,000)	
Strategic Development Costs	(62,300)	(39,200)	(23,100)	7.
Misc Other Accounts Of Authrty	307,700	317,500	(9,800)	
	291,800	392,800	(101,000)	
Other Operating Costs				
Miscellaneous	(28,200)	(5,000)	(23,200)	8.
	(28,200)	(5,000)	(23,200)	
Gross Expenditure	1,613,400	1,945,100	(331,700)	
Income				
European Social Fund/Youth	41,700	(35,400)	77,100	8.
Sale Of Recyclables	(44,500)	(34,500)	(10,000)	9.
Property Rentals	129,800	109,800	20,000	10.
Other Agencies General	(52,600)	(37,900)	(14,700)	11.
Sales Fees and Charges	145,500	55,000	90,500	12.
Other Acct Of Auth - General	19,300	19,300	0	
Roads Contracting Unit/Vehicles Income	(572,400)	(572,400)	0	
Contribution from Reserves	54,800	(112,300)	167,100	13.
Miscellaneous Income	(156,700)	(141,300)	(15,400)	14.
	(435,100)	(749,700)	314,600	
NET EXPENDITURE TOTALS	1,178,300	1,195,400	(17,100)	

Notes:

1. Additional staff in Building Control, Development Control, & Roads offset by projected over recovery in income and underspends in Protective Services (See note 12)
2. Based on last years expenditure and current projections a slight underspend in utility costs is projected.
3. Emergency/preventative tree works undertaken will exceed budget provision.
4. Expenditure on Cycle track at Whitelees Windfarm and grants to Voluntary Organisations will be covered by a transfer from reserves (see note 13)
5. Agency staff employed within cleansing to cover absence / vacancies. Situation will ease over coming months.
6. Projected underspend in Scientific Services costs within Protective services based on current useage.
7. Strategic Development costs incurred by planning - offset by projected over -recovery in income (see note 12)
8. Expenditure on LEADER grant work, European Social Fund grant work and Youth Employment grant will be offset by income.
9. Rates per tonne of recyclable material are less than estimated due to current market conditions.
10. Should properties remain at current occupancy levels a slight over-recovery in income within Parks is projected.
11. 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.
12. Building control fees, Development Management fees and Pitch Let income are all over-recovered and are projected to continue to over recover.
13. Income from the Whitelee Reserve to cover expenditure on the Cycle track and grants to Voluntary Organisations.
14. Advertising income within Roads unlikely to be received.

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 £17,100 is reported at period 5 as an indication of several areas within Environment causing pressure on the 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
REVENUE BUDGET MONITORING AS AT 15TH August 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
APT&C Staff Costs	53,700	32,700	21,000	1
APTC O/Time	3,500	3,500	0	
Travel & Misc costs	15,100	15,100	0	
	<u>72,300</u>	<u>51,300</u>	<u>21,000</u>	
Property Costs				
Rates/Water Rates/Rents	(47,800)	(22,100)	(25,700)	2
R&M and Minor Adaps	(5,800)	(5,600)	(200)	
Cleaning	(41,000)	(41,000)	0	
Gas/Electricity	23,500	23,500	0	
Repairs and Renewals - Eastwood HQ	(1,200)	(1,200)	0	
Other Property Costs	(22,700)	(19,000)	(3,700)	
	<u>(95,000)</u>	<u>(65,400)</u>	<u>(29,600)</u>	
Supplies and Services				
Winter Maintenance	0	0	0	
Agency Labour/Interns	(30,100)	(15,100)	(15,000)	3
Other	29,600	29,600	0	
	<u>(500)</u>	<u>14,500</u>	<u>(15,000)</u>	
Administration Costs				
Telephones/Postages/Printing	8,300	8,300	0	
Training/Advertising & Publicity	(5,600)	(5,600)	0	
Other Administration Costs	(2,900)	(2,900)	0	
	<u>(200)</u>	<u>(200)</u>	<u>0</u>	
Gross Expenditure	<u>(23,400)</u>	<u>200</u>	<u>(23,600)</u>	
Income				
Other A/cs of the auth	67,300	41,600	25,700	4
Contribution from Repairs and Renewals	0	0	0	
Costs Recovered from Capital	(170,000)	(170,000)	0	
Misc Income	(1,600)	(1,600)	0	
	<u>(104,300)</u>	<u>(130,000)</u>	<u>25,700</u>	
Net Expenditure	<u>(127,700)</u>	<u>(129,800)</u>	<u>2,100</u>	

Notes

- 1 Underspend in APT&C due to vacancies. Agency staff costs partly offsetting this underspend. (See note 3)
- 2 Property costs incurred for Non-Operational properties - should be met centrally (see note 4)
- 3 Agency costs being incurred - no budget but offset by underspend in Payroll (see note 1)
- 4 Recovery of costs for Non - Operational properties from Central resources. (see note 2)

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. It is anticipated that there will be a real underspend within payroll costs due to vacancies, some agency cover has been required due to the workload and temporary staff are now in place that should limit further agency costs. Some non operational properties continue to incur expenditure, these costs will be met from central resources. Where real variances continue and develop corresponding underspends or over-recoveries of income will be identified to compensate. 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 15TH August 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
Basic Pay plus On Costs	35,200		35,200	1
Overtime	10,000	3,500	6,500	
Other Staff Costs	7,400		7,400	2
	52,600	3,500	49,100	
Property Costs				
Community Facilities	(44,600)	(2,500)	(42,100)	3
Misc Property Variances	(7,900)	(5,500)	(2,400)	
	(52,500)	(8,000)	(44,500)	
Supplies and Services				
Janitorial Costs	8,400		8,400	4
External Consultants	(11,500)		(11,500)	5
Uniforms	2,100		2,100	
Misc Supplies & Services	11,100	9,400	1,700	
	10,100	9,400	700	
Transport Costs	(700)	(2,000)	1,300	
	(700)	(2,000)	1,300	
Administration Costs	5,900	4,100	1,800	
	5,900	4,100	1,800	
Payments to Other Bodies				
Performing Rights	6,100		6,100	6
Misc	1,400		1,400	
	7,500	0	7,500	
Other Operating Expenses	400	(400)	800	
	400	(400)	800	
GROSS EXPENDITURE TOTAL	23,300	6,600	16,700	
Income				
CLD Income	3,800	(7,900)	11,700	7
Misc Income	1,000	(1,600)	2,600	
	4,800	(9,500)	14,300	
NET EXPENDITURE TOTAL	28,100	(2,900)	31,000	

Notes:

- Underspends in basic pay plus on costs due to vacancies and turnover, mainly in Community Facilities and Community Planning.
- Savings in misc staff costs (£5.5k) and travel costs (£1.9k) across the Service.
- Various pressures on property costs within Community Facilities. This will be partially offset by a contribution from the Repairs & Renewals fund (£9.5k) with the balance being funded by employee underspends within Community Facilities.
- Savings in janitorial costs within Community Facilities due to improved scheduling of lets.
- Community Council research project covered by an underspend on employee costs.
- Underspend on performing rights costs for Community Facilities.
- Income in Community Learning & Development from external bodies for programmes provided by the Young People team (£8.7k) together with contributions from school funds towards Duke of Edinburgh costs incurred within Community Learning & Development (£3k).

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 £28,100 with an underlying real net underspend of £31,000. Timing variances will continue to be monitored to ensure that their status is consistent with that reported.
It is anticipated that expenditure will be within budget at the end of the financial year.

CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES
REVENUE BUDGET MONITORING AS AT 15TH August 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
Basic Pay plus On Costs	95,900		95,900	1
Overtime	4,000		4,000	
Agency Labour	(15,100)		(15,100)	2
Other Staff Costs & travel	10,800	(900)	11,700	3
	95,600	(900)	96,500	
Property Costs - miscellaneous differences	(3,200)	(300)	(2,900)	
	(3,200)	(300)	(2,900)	
Supplies and Services				
Systems & Maintenance	(23,000)	(12,300)	(10,700)	4
ICT expenditure	(66,200)	(66,200)		
ERC transformation project	(23,900)		(23,900)	5
Misc Supplies & Services	14,000	10,100	3,900	6
	(99,100)	(68,400)	(30,700)	
Transport Costs				
Misc transport costs	4,100	300	3,800	7
	4,100	300	3,800	
Administration				
Archiving, Printing	20,700	1,400	19,300	8
Events Support	(48,300)	(35,000)	(13,300)	9
Members training, travel & Conference costs	3,700		3,700	
Telephones		(3,200)	3,200	10
Postage/franking	(200)	(3,200)	3,000	
Misc Admin costs	(11,600)	(12,200)	600	
	(35,700)	(52,200)	16,500	
Payments to Other Bodies	2,700	900	1,800	
	2,700	900	1,800	
Other Operating Expenses				
Civic Gifts	(13,800)	(13,800)		
Misc variances	1,000	600	400	
SWF grants awarded	3,900	3,900		
	(8,900)	(9,300)	400	
GROSS EXPENDITURE TOTAL	(44,500)	(129,900)	85,400	
Income				
Queens Baton Relay	8,000		8,000	9
DWP Income	11,100		11,100	11
Other Income	36,000	38,000	(2,000)	
	55,100	38,000	17,100	
NET EXPENDITURE TOTAL	10,600	(91,900)	102,500	

Notes:

- Underspend in basic pay plus on costs due to vacancies and turnover, mainly in Revenues, Council Tax and the Corporate Communications team.
- 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.
- Savings in travel (£4.4k) and misc staff costs (£7.3k) across the Service.
- 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.
- Castlerigg consultancy costs in relation to the ERC transformation project. This will be offset by funds from the Council's transformation fund.
- A combination of small underspends such as equipment purchase (£1.3k), giro collection (£2.2k) and misc others (£0.4k).
- Underspends on transport costs, mainly within the Business Support Team in relation to mail runs.
- Savings on archiving costs and external printing within the Revenues section.
- Queens Baton Relay costs will be offset by income from Visit Scotland and other underspends within the Communications team.
- Underspends on telephone costs, mainly within Business Support and Revenues.
- One off funding from DWP to assist with the additional administration burden of increased claims.

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 £10,600 with an underlying real net underspend of £102,500. Timing variances will continue to be monitored to ensure that their status is consistent with that reported.
It is anticipated that expenditure will be within budget at the end of the financial year.

CHIEF EXECUTIVES OFFICE
REVENUE BUDGET MONITORING - AS AT 15th August 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
APT & C Costs plus on costs	31,500	3,100	28,400	1
Overtime	400	400		
Agency Costs	(15,300)	1,000	(16,300)	2
Other Employee Costs	2,800	2,500	300	
	19,400	7,000	12,400	
Supplies and Services				
Equipment Maintenance	24,300	19,100	5,200	3
Other Supplies	8,400	4,400	4,000	4
	32,700	23,500	9,200	
Administration Costs				
Printing, Stationery & Telephony	7,500	11,800	(4,300)	5
Publications & Subscriptions	2,400	2,600	(200)	
Training	5,700	3,600	2,100	6
Other Admin Costs	4,600	3,300	1,300	
	20,200	21,300	(1,100)	
Payments to Other Bodies				
Other Agencies				
Other Operating Costs				
Other Expenditure	(2,300)	(1,900)	(400)	
	(2,300)	(1,900)	(400)	
Gross Expenditure	70,000	49,900	20,100	
Income				
Grants Received				
Sales, Fees & Charges				
Licensing Board income	(13,400)	(13,400)		
Civic Licensing income	18,000	18,000		
Registration Fees	(2,000)		(2,000)	
Miscellaneous	7,900	4,800	3,100	
Other Accounts of the Authority				
Legal Fees/Court dues recharged				
	10,500	9,400	1,100	
Net Expenditure	80,500	59,300	21,200	
Notes:				
1	Vacancies in Creditors and Internal Audit.			
2	Agency costs incurred in Accountancy and Creditors covering vacancies.			
3	Anticipated under-spend within Procurement maintenance.			
4	Operational under-spend to date in other supplies in Accountancy.			
5	Operational over-spend in printing costs within Accountancy.			
6	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 £80,500, with a real under-lying under-spend at period five of £21,200. Timing variances will continue to be monitored to ensure their status is consistent with that reported,			

MISCELLANEOUS EXPENDITURE AND INCOME
REVENUE BUDGET MONITORING - AS AT 15th August 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
APT&C Costs	(1,100)		(1,100)	
	(1,100)		(1,100)	
Property Costs				
	0		0	
Supplies and Services				
Carbon Reduction Commitment	200	200		
External Professional Fees	(2,000)		(2,000)	1
	(1,800)	200	(2,000)	
Administration Costs				
Superannuation Additional Allowance	237,800	237,800		
Miscellaneous Admin Costs	9,200		9,200	2
	247,000	237,800	9,200	
Payments To Other Bodies				
Non Op Surplus Property Costs	(20,400)	(20,400)	0	
Other Agencies and Bodies	(40,000)	(40,000)	0	
Other Accounts of the Authority	(4,300)	(3,900)	(400)	
	(64,700)	(64,300)	(400)	
Other Operating Costs				
Civic Ceremonies	20,000	20,000		
Leisure Trust Feasibility Study	(38,300)		(38,300)	3
ICT Shared Service Development	11,200	11,200		
Equal Pay Payments	(21,100)		(21,100)	4
Other Operating Costs	11,500	8,000	3,500	5
	(16,700)	39,200	(55,900)	
Gross Expenditure	162,700	212,900	(50,200)	
Income				
Property Rentals	6,300		6,300	6
Provision Release		(23,100)	23,100	7
Provision Release		(38,300)	38,300	8
Miscellaneous income	1,300		1,300	9
	7,600	(61,400)	69,000	
Net Expenditure	170,300	151,500	18,800	

Notes:

- 1 This represents consultancy costs in relation to equal pay payments to date in the current financial Year.
- 2 Lower than anticipated expenditure within Corporate administration operations due to lower commitments at this date.
- 3 Consultants fees for Leisure Trust Feasibility Study
- 4 Equal Pay payments made for the year to date.
- 5 Underspend due to a reduction in the External Audit Fee.
- 6 Additional Property Rental Income due to increased demand.
- 7 Matched provision release to fund all Equal Pay payments (notes 1&4) for the year to date.
- 8 Release of provision from the Modernisation Fund to meet the cost of the Leisure Trust Feasibility Study (note 3).
- 9 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 £170,300 with an underlying real underspend of £18,800. Timing variances will be monitored to ensure that their status is consistent with that reported.
It is anticipated that expenditure will be within budget at the end of the financial year.

OTHER HOUSING
REVENUE BUDGET MONITORING AS AT 15th August 2014

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Employee Costs				
All Employee costs	(19,000)	11,200	(30,200)	1
	(19,000)	11,200	(30,200)	
Property Costs				
Various property costs	35,100	35,100		
	35,100	35,100		
Supplies and Services				
Heeps/Abs Grant	151,000	151,000		
Various other supplies and services costs	100	7,800	(7,700)	1
	151,100	158,800	(7,700)	
Administration Costs				
Various administration costs	14,400	14,400		
	14,400	14,400		
Payments to Other Bodies				
Private Sector Housing Grants	117,000	117,000		
Owner Occupier Chargeable Works		76,900	(76,900)	2
Other Payments To Other Bodies	(1,300)	(1,300)		
	115,700	192,600	(76,900)	
Other Expenditure				
Throughcare, Voids, Furniture	18,900	18,900		
	18,900	18,900		
Transfer Payments				
HBs Rent & Allowances	(291,900)	(291,900)		
Other Transfer Payments	(7,800)	(7,800)		
	(299,700)	(299,700)		
Gross Expenditure	16,500	131,300	(114,800)	
Income				
PSHG - Grant (Cfwd)	60,900	60,900		
Housing Benefit Subsidy - Rebates & Allowances	420,500	420,500		
Rental Income	12,700	12,700		
Hostels Grants	(38,900)	(38,900)		
Owner Occupier Chargeable Works		(76,900)	76,900	2
Factoring Income		(38,500)	38,500	1
Miscellaneous	7,300	11,200	(3,900)	
Total Income	462,500	351,000	111,500	
NET EXPENDITURE	Totals 479,000	482,300	(3,300)	

Notes:

1. Factoring Services costs matched by specific funding.
2. Owner Occupier chargeable works matched by Owner Occupier receipts.

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 overspend being offset by a projected over-recovery of income. 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.

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
 PERIOD 5 ENDED 15th August 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	0	121,681,400	38,281,300	36,275,700	2,005,600	300,200
COMMUNITY HEALTH AND CARE P'SHIP	46,572,700	0	0	46,572,700	15,784,400	15,779,400	5,000	(37,200)
ENVIRONMENT	27,056,000	0	0	27,056,000	8,084,600	6,906,300	1,178,300	(17,100)
ENVIRONMENT - SUPPORT	0	0	0	0	849,400	977,100	(127,700)	2,100
CHIEF EXECUTIVES OFFICE	0	0	0	0	1,255,800	1,175,300	80,500	21,200
CORP & COMM - COMMUNITY RESOURCES	5,168,000	0	0	5,168,000	1,519,000	1,490,900	28,100	31,000
CORP & COMM - SUPPORT	0	0	0	0	3,858,300	3,847,700	10,600	102,500
OTHER EXPENDITURE/HOUSING	8,505,500	0	0	8,505,500	287,600	(361,700)	649,300	15,500
JOINT BOARDS	2,295,000	0	0	2,295,000	1,108,500	1,099,000	9,500	9,500
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	900,000	0	0	900,000	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	(1,482,300)	(1,746,300)	264,000	22,000
TOTAL	212,328,600	0	0	212,328,600	69,546,600	65,443,400	4,103,200	449,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 5 ENDED 15th August 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	123,254,000	0	521,700	123,775,700	44,794,900	44,144,600	650,300	434,600
Property Costs	17,626,400	0	215,200	17,841,600	9,031,200	7,769,800	1,261,400	(48,500)
Supplies & Services	31,618,500	0	122,900	31,741,400	11,532,800	10,529,300	1,003,500	(216,900)
Transport & Plant Costs	5,625,100	0	24,100	5,649,200	2,253,000	1,979,600	273,400	26,600
Administration Costs	14,806,900	0	(2,100)	14,804,800	1,544,200	1,418,500	125,700	4,500
Payments to Other Bodies	38,562,300	0	916,900	39,479,200	13,884,200	13,291,500	592,700	(195,100)
Other Expenditure	15,089,900	0	8,700	15,098,600	1,804,500	1,338,500	466,000	(224,700)
Financing Costs	14,593,200	0	0	14,593,200	52,200	48,300	3,900	0
Joint Boards	2,295,000	0	0	2,295,000	1,108,500	1,099,000	9,500	9,500
Contingencies	900,000	0	0	900,000	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	264,521,300	0	1,807,400	266,328,700	86,005,500	81,619,100	4,386,400	(210,000)
Income	52,192,700	0	1,807,400	54,000,100	16,458,900	16,175,700	(283,200)	659,700
TOTAL	212,328,600	0	0	212,328,600	69,546,600	65,443,400	4,103,200	449,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	84,986,600		(292,300)	84,694,300	27,474,200	27,262,200	212,000	249,600
	Property Costs	10,772,000		205,200	10,977,200	6,088,000	5,109,700	978,300	40,100
	Supplies & Services	18,654,300		76,900	18,731,200	5,608,000	5,425,400	182,600	(37,600)
	Transport & Plant Costs	1,993,600		100	1,993,700	844,600	772,000	72,600	54,600
	Administration Costs	6,534,900		(2,100)	6,532,800	604,400	515,200	89,200	(4,000)
	Payments to Other Bodies	4,026,600		17,900	4,044,500	1,837,500	1,432,800	404,700	(56,600)
	Other Operating Costs	2,222,300		8,700	2,231,000	113,000	262,500	(149,500)	(217,800)
	Financing Costs	7,154,300		0	7,154,300	0	0	0	0
	Total Expenditure	136,344,600	0	14,400	136,359,000	42,569,700	40,779,800	1,789,900	28,300
	Income	14,663,200		14,400	14,677,600	4,288,400	4,504,100	215,700	271,900
TOTAL	121,681,400	0	0	121,681,400	38,281,300	36,275,700	2,005,600	300,200	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	6,806,900		62,000	6,868,900	2,240,900	2,110,000	130,900	(21,700)
	Primary Education	36,400,500		64,200	36,464,700	12,076,600	11,512,800	563,800	183,000
	Secondary Education	52,286,700		89,800	52,376,500	17,539,700	17,002,500	537,200	9,800
	Schools Other	3,496,200		(83,200)	3,413,000	889,300	667,600	221,700	67,100
	Special Education	6,330,500		34,200	6,364,700	1,939,200	1,484,900	454,300	76,600
	Psychological Services	843,300		(300)	843,000	278,200	291,500	(13,300)	(14,000)
	Transport (Excl Spec Educ)	1,170,100			1,170,100	575,000	511,100	63,900	64,000
	Bursaries/EMAs	0			0	0	5,200	(5,200)	0
	Provision for Clothing	125,700			125,700	24,500	59,800	(35,300)	0
	Administration & Support	8,494,000		(166,700)	8,327,300	1,279,400	1,201,500	77,900	4,800
	School Crossing Patrollers	0			0	(21,600)	(24,000)	2,400	1,800
	Catering	0			0	135,800	212,000	(76,200)	1,100
	Cleaning	0			0	(184,200)	(190,400)	6,200	(6,000)
	Sports Services	2,841,500			2,841,500	677,900	690,300	(12,400)	(70,600)
	Arts	520,800			520,800	105,900	98,300	7,600	(3,100)
	Libraries	2,365,200			2,365,200	724,700	642,600	82,100	7,400
	TOTAL	121,681,400	0	0	121,681,400	38,281,300	36,275,700	2,005,600	300,200

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	19,430,000		814,000	20,244,000	6,581,100	6,541,200	39,900	33,600
	Property Costs	771,000		10,000	781,000	286,700	333,700	(47,000)	(27,600)
	Supplies & Services	1,281,000		6,000	1,287,000	377,400	419,000	(41,600)	37,900
	Transport & Plant Costs	156,000		24,000	180,000	60,000	99,600	(39,600)	(28,100)
	Administration Costs	2,807,000			2,807,000	134,800	138,000	(3,200)	6,300
	Payments to Other Bodies	31,645,000		939,000	32,584,000	11,109,300	11,197,300	(88,000)	(55,300)
	Other Operating Costs	68,000			68,000	0	4,200	(4,200)	0
	Financing Costs	646,700			646,700	0	0	0	0
	Total Expenditure	56,804,700	0	1,793,000	58,597,700	18,549,300	18,733,000	(183,700)	(33,200)
	Income	10,232,000		1,793,000	12,025,000	2,764,900	2,953,600	188,700	(4,000)
TOTAL	46,572,700	0	0	46,572,700	15,784,400	15,779,400	5,000	(37,200)	

Budget movements

Health & Social Care Change Fund
 ILF Income

	Expenditure	Income	Net
	1,065,000	1,065,000	-
	728,000	728,000	-
Totals	£1,793,000	£1,793,000	£0

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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			921,000	306,700	260,700	46,000	30,100
	Children & Families	7,785,000			7,785,000	2,935,500	2,717,600	217,900	41,500
	Older People	21,136,100		1,800	21,137,900	7,016,700	7,223,800	(207,100)	(171,600)
	Physical/Sensory Disability	2,777,000		20,800	2,797,800	969,700	866,200	103,500	70,200
	Learning Disability	6,996,400		(19,700)	6,976,700	3,167,400	3,189,200	(21,800)	(31,400)
	Mental Health	1,669,000		(2,900)	1,666,100	476,100	476,400	(300)	27,800
	Addictions/Substance Misuse	271,000			271,000	51,200	46,000	5,200	5,200
	Criminal Justice	76,000			76,000	177,600	169,300	8,300	(3,200)
	Support Service & Management	4,941,200			4,941,200	683,500	830,200	(146,700)	(5,800)
	TOTAL	46,572,700	0	0	46,572,700	15,784,400	15,779,400	5,000	(37,200)

Budget movements

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

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	4,039,700	3,921,700	118,000	(27,600)
	Property Costs	1,855,500			1,855,500	586,000	486,500	99,500	13,000
	Supplies & Services	10,357,900		40,000	10,397,900	3,823,300	2,930,200	893,100	(172,900)
	Transport & Plant Costs	3,237,000			3,237,000	1,242,100	1,021,100	221,000	(5,000)
	Administration Costs	3,191,800			3,191,800	213,400	195,200	18,200	(15,000)
	Payments to Other Bodies	2,115,000		(40,000)	2,075,000	661,100	369,300	291,800	(101,000)
	Other Expenditure	3,920,200			3,920,200	1,309,500	1,337,700	(28,200)	(23,200)
	Financing Costs	2,723,400			2,723,400	0	0	0	0
	Total Expenditure	39,304,700	0	0	39,304,700	11,875,100	10,261,700	1,613,400	(331,700)
	Income	12,248,700			12,248,700	3,790,500	3,355,400	(435,100)	314,600
TOTAL	27,056,000	0	0	27,056,000	8,084,600	6,906,300	1,178,300	(17,100)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	246,000	252,200	(6,200)	3,400
	Environment Accomodation	0			0	348,500	298,200	50,300	0
	Development Management	568,300			568,300	101,600	48,100	53,500	15,500
	Development Planning	994,100			994,100	300,300	430,600	(130,300)	(24,500)
	Economic Development	1,425,200			1,425,200	410,500	296,000	114,500	(28,300)
	Building Control	112,000			112,000	(10,200)	(101,000)	90,800	25,600
	Roads	11,896,800			11,896,800	3,688,600	3,145,300	543,300	(10,000)
	Roads Contracting Unit	0			0	(227,200)	(89,600)	(137,600)	0
	Parks	2,643,400			2,643,400	788,900	736,500	52,400	(9,900)
	Cleansing	3,777,700			3,777,700	989,300	920,300	69,000	(7,200)
	Waste Management	3,481,700			3,481,700	1,217,000	914,500	302,500	(10,000)
	Protective Services	1,221,000			1,221,000	341,200	227,600	113,600	28,300
	Vehicle Services	0			0	(109,900)	(172,400)	62,500	0
TOTAL		27,056,000	0	0	27,056,000	8,084,600	6,906,300	1,178,300	(17,100)

Budget Adjustments

0

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	466,300	394,000	72,300	21,000
	Property Costs	860,300			860,300	499,900	594,900	(95,000)	(29,600)
	Supplies & Services	94,900			94,900	33,300	33,800	(500)	(15,000)
	Transport & Plant Costs	0			0	0	0	0	0
	Administration Costs	68,000			68,000	22,200	22,400	(200)	0
	Payments to Other Bodies	99,900			99,900	0	0	0	0
	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	1,021,700	1,045,100	(23,400)	(23,600)
	Income	772,000			772,000	172,300	68,000	(104,300)	25,700
	TOTAL	1,826,200	0	0	1,826,200	849,400	977,100	(127,700)	2,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	348,400	458,600	(110,200)	6,000
	Accommodation	966,100			966,100	501,000	518,500	(17,500)	(3,900)
	Total Expenditure	1,826,200	0	0	1,826,200	849,400	977,100	(127,700)	2,100
	TOTAL	1,826,200	0	0	1,826,200	849,400	977,100	(127,700)	2,100

Budget Adjustments

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	1,214,100	1,161,500	52,600	49,100
	Property Costs	693,800			693,800	314,300	366,800	(52,500)	(44,500)
	Supplies & Services	412,400			412,400	141,100	131,000	10,100	700
	Transport & Plant Costs	57,600			57,600	13,200	13,900	(700)	1,300
	Administration Costs	1,028,100			1,028,100	56,500	50,600	5,900	1,800
	Payments to Other Bodies	355,000			355,000	141,800	134,300	7,500	7,500
	Other Expenditure	3,800			3,800	1,200	800	400	800
	Financing Costs	231,700			231,700	0	0	0	0
	Total Expenditure	6,400,600	0	0	6,400,600	1,882,200	1,858,900	23,300	16,700
	Income	1,232,600			1,232,600	363,200	368,000	4,800	14,300
TOTAL	5,168,000	0	0	5,168,000	1,519,000	1,490,900	28,100	31,000	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	354,200	339,100	15,100	18,800
	Community Planning	340,400			340,400	99,300	95,700	3,600	3,600
	Community Facilities	1,542,100			1,542,100	376,000	365,600	10,400	8,900
	Community Safety	1,619,600			1,619,600	474,100	477,200	(3,100)	(2,800)
	Equalities	121,200			121,200	38,900	39,000	(100)	(400)
	Registrars/Grants	170,300			170,300	58,800	58,700	100	1,000
	Auchenback Resource Centre	30,700			30,700	19,800	19,700	100	0
	Area Forums	34,000			34,000	6,700	6,700	0	0
	Community Resources Mgt	139,600			139,600	91,200	89,200	2,000	1,900
TOTAL		5,168,000	0	0	5,168,000	1,519,000	1,490,900	28,100	31,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	2,768,000	2,672,400	95,600	96,500
	Property Costs	3,500			3,500	0	3,200	(3,200)	(2,900)
	Supplies & Services	1,696,500			1,696,500	989,400	1,088,500	(99,100)	(30,700)
	Transport & Plant Costs	61,600			61,600	23,500	19,400	4,100	3,800
	Administration Costs	1,250,200			1,250,200	390,800	426,500	(35,700)	16,500
	Payments to Other Bodies	81,600			81,600	5,300	2,600	2,700	1,800
	Other Expenditure	55,500			55,500	7,500	20,300	(12,800)	400
	Financing Costs	5,509,700			5,509,700	52,200	48,300	3,900	0
	Total Expenditure	17,091,200	0	0	17,091,200	4,236,700	4,281,200	(44,500)	85,400
	Income	7,785,900			7,785,900	378,400	433,500	55,100	17,100
TOTAL	9,305,300	0	0	9,305,300	3,858,300	3,847,700	10,600	102,500	

Budget Adjustments

-

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	656,800	545,300	111,500	75,100
	Council Tax & NDR	129,900			129,900	214,100	181,100	33,000	29,800
	ICT	3,642,700			3,642,700	1,076,400	1,150,000	(73,600)	9,800
	Directorate	155,100			155,100	51,500	54,300	(2,800)	(3,100)
	Policy	416,800			416,800	175,000	198,000	(23,000)	(19,000)
	Public Relations	397,500			397,500	162,800	183,900	(21,100)	8,500
	Corporate Personnel	1,399,400			1,399,400	543,000	542,700	300	(1,900)
	Admin & Printing	1,132,300			1,132,300	421,000	435,800	(14,800)	(500)
	Members Expenses	0			0	200,700	204,900	(4,200)	400
	Customer Services	893,300			893,300	357,000	351,700	5,300	3,400
TOTAL		9,305,300	0	0	9,305,300	3,858,300	3,847,700	10,600	102,500

Budget Adjustments

- -

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	1,146,500	1,127,100	19,400	12,400
	Property Costs	0			0	0	0	0	0
	Supplies & Services	190,500			190,500	95,300	62,600	32,700	9,200
	Transport & Plant Costs	0			0	0	0	0	0
	Administration Costs	277,200			277,200	57,400	37,200	20,200	(1,100)
	Payments to Other Bodies	65,000			65,000	32,400	32,400	0	0
	Other Operating Costs	10,500			10,500	4,100	6,400	(2,300)	(400)
	Financing Costs	0			0	0	0	0	0
	Total Expenditure	4,068,400	0	0	4,068,400	1,335,700	1,265,700	70,000	20,100
	Income	479,400			479,400	79,900	90,400	10,500	1,100
TOTAL	3,589,000	0	0	3,589,000	1,255,800	1,175,300	80,500	21,200	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	59,100	60,700	(1,600)	(1,900)
	Accountancy & Creditors	2,110,100			2,110,100	781,900	731,800	50,100	9,900
	Legal	600,600			600,600	210,600	203,200	7,400	0
	Procurement	434,500			434,500	157,600	149,100	8,500	4,000
	Civic Licensing	0			0	(30,800)	(47,900)	17,100	0
	Licensing Board	0			0	(10,300)	1,200	(11,500)	0
	Internal Audit	266,000			266,000	87,700	77,200	10,500	9,200
	Total Expenditure	3,589,000	0	0	3,589,000	1,255,800	1,175,300	80,500	21,200
	TOTAL	3,589,000	0	0	3,589,000	1,255,800	1,175,300	80,500	21,200

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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			6,768,600	852,700	690,000	162,700	(50,200)
	Income	212,000			212,000	2,700	10,300	7,600	69,000
		6,556,600	0	0	6,556,600	850,000	679,700	170,300	18,800
	Other Housing	1,948,900			1,948,900	(562,400)	(1,041,400)	479,000	(3,300)
	TOTAL	8,505,500	0	0	8,505,500	287,600	(361,700)	649,300	15,500

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 5 ENDED 15th August 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	1,105,000	1,064,500	40,500	0
	Property Costs	3,534,100			3,534,100	1,256,300	875,000	381,300	3,000
	Supplies & Services	912,900			912,900	465,000	438,800	26,200	(8,500)
	Transport & Plant Costs	180,900			180,900	69,600	53,600	16,000	0
	Administration Costs	1,245,100			1,245,100	64,700	33,400	31,300	0
	Payments to other bodies	420,700			420,700	96,800	122,800	(26,000)	8,500
	Other Operating Costs	370,100			370,100	81,600	68,300	13,300	0
	Financing Costs	3,837,100			3,837,100	0	0	0	0
	Total Expenditure	13,816,200	0	0	13,816,200	3,139,000	2,656,400	482,600	3,000
	Income	13,816,200			13,816,200	4,621,300	4,402,700	(218,600)	19,000
TOTAL	0	0	0	0	(1,482,300)	(1,746,300)	264,000	22,000	