

EAST RENFREWSHIRE COUNCILCABINET2 March 2017Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2016/17**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2016/17. The report provides details of expected year end variances together with summary cost information for each department up to period 10. The projection is based on the financial position as at 6 January 2017 and this projection will be further reviewed and updated as the financial year progresses.

RECOMMENDATION

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

BUDGET MONITORING STATEMENTS

3. The attached budget monitoring statements provide information in respect of:-
 - Detailed variance analysis between budgeted and out-turn expenditure
 - Agreed virement and operational budget adjustments
 - Individual service objective and subjective analysis between budgeted and actual expenditure
 - Corporate summary analysis of service and subjective budget performance.

BACKGROUND

4. This report shows the out-turn position as at period 10 against the Council's approved revenue budget for 2016/17, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

5. The revenue budget for 2016/17 approved by the Council has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 26 January 2017 report to Council	223,209
Additional Grant Funding	1,228
Total Net Expenditure to be Monitored	224,437

6. The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £695,700 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

7. As at 6 January the estimated year end position shows a net favourable variance on net expenditure of £3,503,700 based on current information. As the Housing Revenue Account is projecting a nil balance at the year end, the projected underspend for the General Fund is also £3,503,700 and as agreed by Council on 9 March 2016 there is no budgeted transfer to reserves. Council Tax collection has been higher than budgeted with additional income of £400,000 now anticipated, bringing the total forecast underspend on General Fund services to £3,903,700.

8. Notable movements since period 8 are as follows:-

i) Education

The increased projected favourable variance is mainly due to an underspend in teaching costs due to the lack of availability of supply teachers and a higher than expected level of income from other agencies.

ii) Other Housing

The increase projected favourable variance reflects a higher than anticipated housing benefits grant refund received in respect of 2015/16

iii) Housing Revenue Account (HRA)

An update in loans fund calculations has improved the projected variance for the HRA, however management have put plans in place to use the surplus balance to remodel the future loans fund calculations and thereby benefit future years budgets

iv) Health & Social Care Partnership (HSCP)

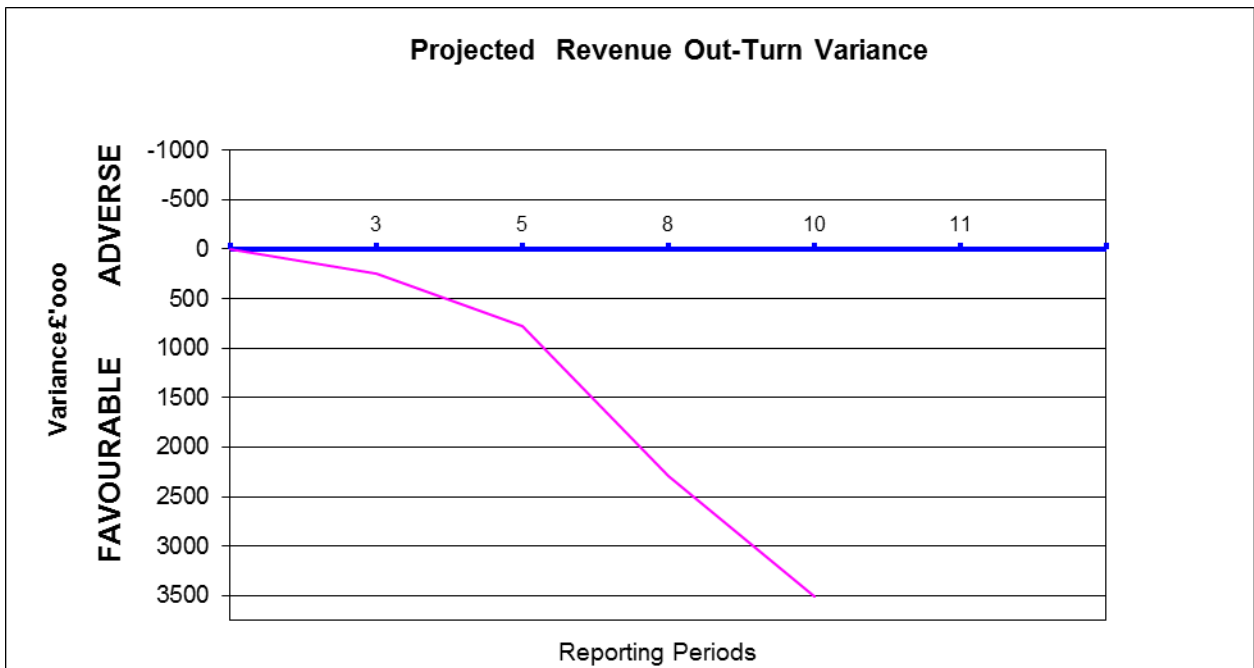
Close monitoring of the volume and cost of placements and care packages highlights a projected favourable variance of £679,000 by the year end. These underspends will contribute to IJB reserves, not the Council's.

VARIANCE ANALYSIS

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

Department	Forecast Outturn £'000			
	P3	P5	P8	P10
Education	46	280	497	1,193
Contribution to IJB	0	0	0	0
Environment	(14)	(8)	(25)	(21)
Environment – Support	(11)	(11)	(13)	(5)
Chief Executive’s Office	33	13	37	30
Corporate & Community – Comm Res	(6)	33	103	65
Corporate & Community - Support	58	58	136	316
Other Expenditure/Housing	153	427	1,587	1,926
Housing Revenue Account	(17)	(17)	(25)	0
Total £ Variance	242	775	2,297	3,504
Total Budgeted Expenditure	223,092	223,209	223,209	224,437
% Variance	0.1%	0.3%	1.03%	1.56%

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



TRADING OPERATIONS

11. 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

12. National Pay Negotiations

The agreed pay award for 2016/17 of 1% is reflected in service actual figures as well as the forecasts.

MEASUREMENT OF OPERATIONAL EFFICIENCIES

13. 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.
14. 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

15. The Council's projected revenue out-turn position is reported as an operational underspend of £3,903,700. 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

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

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Report date		9 February 2017	

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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BUDGET MONITORING REPORTS 2016/17
PERIOD 10
As at 6th January 2017

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EDUCATION REVENUE BUDGET MONITORING As at 6th January 2017			
Explanation of Variances (over)/under	Forecast Variance £		Note
Employee Costs			
Teaching Costs	239,700		1
APT&C Costs	(63,300)		2
Manual / Sessional	(33,100)		3
Other Staff Costs	(232,100)		4
	(88,800)		
Property Costs			
Non Domestic Rates/ Water Metered Charges	25,200		5
Energy Costs	124,400		6
Various Property Costs	9,500		
	159,100		
Transport Costs			
SPT	41,400		7
SEN and Other Hires	(8,600)		
	32,800		
Supplies and Services			
PPP/PFI Costs	93,300		8
Catering Provisions	28,300		9
Various Supplies/ Services/ Administration Costs	8,000		
Miscellaneous initiatives	(248,300)		10
	(118,700)		
Third Party Payments			
Payments to Other Agencies (Early Years and ASN)	467,000		11
ERCL Service Payment	(24,900)		
	442,100		
Transfer Payments			
EMA Payments	(470,000)		12
Clothing Grants	28,700		
Voluntary Organisations	(9,900)		
	(451,200)		
GROSS EXPENDITURE	(24,700)		
Income			
EMA Income	470,000		12
Wraparound	100,000		13
School Meals Income	191,500		14
Catering Income	(17,300)		
Cleaning Income	24,900		15
Other Agencies	224,000		16
Miscellaneous Income	224,600		17
	1,217,700		
NET EXPENDITURE	1,193,000		
Notes:	<ol style="list-style-type: none"> The underspend projected in teaching reflects the lack of availability of supply teachers and improvements in maximising attendance. This underspend represents 0.4% of the teachers payroll budget. The net overspend projected in APT&C relates mainly to staff who are currently on redeployment within the department offset by vacancies. The net overspend projected in Manual staffing relates to the costs associated with staff receiving detriment payments within Facilities Management offset by vacancies. The overspend relates mainly to the impact of redundancy payments associated with the delivery of approved savings and the cost of agency staff employed within Facilities Management in the short-term. A net underspend is projected in relation to water metered charges based on the information known to date. This is offset by an overspend in Non Domestic Rates which has arisen due to a higher increase in the rate poundage than that budgeted for. An underspend is projected based on information known to date. Underspend projected based on budget information received from Strathclyde Passenger Transport (SPT). This projection may be revised as the school year progresses and upon receipt of updated information from SPT. An underspend is projected in relation to both PPP unitary charge payments and PFI catering subsidy An underspend is projected in relation to expenditure on school milk. Overspend relates to unbudgeted school activity expenditure which is covered by income from other agencies and miscellaneous income as per notes 16 and 17. Payments to other agencies in relation to early learning and childcare and additional support needs (ASN) provision is underspent based on commitments known to date. Education Maintenance Allowance payments, fully covered by income from the Scottish Government. Additional income in relation to wraparound charges is forecast based on current experience to date. Additional income from the sale of school meals is forecast based on current experience to date. The over-recovery of income projected is mainly in relation to the unbudgeted cleaning of HSCP offices. An over-recovery of income is forecast in relation to the recharge of Pupil Support Assistant (PSA) costs to other authorities, the recharge of staff on secondment and also in relation to income from the Scottish Qualifications Authority (SQA). Over-recovery in miscellaneous income in relation to unbudgeted activity income which will be used to fund additional expenditure as per note 10. 		
Delivery of Agreed Efficiencies:	All efficiencies continue to be monitored. Where efficiencies appear to be under pressure alternatives will be identified as required.		
Summary	Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Based on the current information available at this stage in the school year the current forecast indicates an underspend of £1,193,000 which represents 0.9% of the Education department budget. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported. This projection assumes that all Education detriment/ redeployment and redundancy costs authorised to date in order to deliver approved savings will be met by the department.		

HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING AS AT 6 January 2017

Explanation of Variances (over)/under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs	(236,000)	1
Other Staff Costs	(76,000)	2
	<u>(312,000)</u>	
Property Costs		
Gas & Electricity	71,000	3
Rents	10,000	3
Other Various Property Costs	13,500	3
	<u>94,500</u>	
Transport Costs		
Vehicle Hire	(65,000)	4
Other Transport Costs	(33,000)	5
	<u>(98,000)</u>	
Supplies and Services		
Aids For Disabled	26,000	
Office Equipment	41,000	6
Homecare -CM2000	(40,000)	7
Audit & Legal Fees	(30,000)	8
Other Supplies & Services	(9,900)	
	<u>(12,900)</u>	
Third Party Payments		
Fostercare Allowances	295,000	9
Kinship Carers	205,000	9
Adoption Allowances	(56,000)	9
C&F Respite	243,400	9
Community Care Packages	301,800	10
Other Agencies & Bodies	23,800	
	<u>1,013,000</u>	
Transfer Payments		
All		
Support Services		
All	4,000	
Total Gross Expenditure		
	<u>688,600</u>	
Income		
General Grants	154,500	11
ILF Client income	(97,000)	12
General OLA Income	(71,000)	13
General Sales Fees etc	4,700	
	<u>(8,800)</u>	
Contribution to IJB Reserves		
	<u>(679,800)</u>	
Total Net Expenditure		
	-	
Notes		
1.	The projected variance highlighted principally reflects higher staff costs and non recovery of staff turnover within Service Support (£143,000) and higher staff costs within Community Care (£145,000) being offset by lower staff costs within Children & Families (£185,000). Higher staff costs within Service strategy (£132,000) are largely offset by additional income from partner agencies (see per 11 below).	
2.	The projected variance highlighted principally reflects redundancy costs (£76,000) incurred in order to facilitate the delivery of approved budget savings in 2016/17.	
3.	The projected variances identified to date in regards gas and electricity (£71,000) reflects current favourable market conditions in conjunction with lower than estimated rents (£10,000) and other property costs.	
4.	The projected variance identified to date regards vehicle hires (£65,000) principally due to additional transport in regards the Re Ablement Service in response to an increase in client demand.	
5.	The projected variance (£33k) identified relates to a higher level of vehicle maintenance costs than budgeted within Mental Health Day Centres.	
6.	The projected reduction in expenditure highlighted is due to a reduced operational requirement.	
7.	The projected variance reflects a higher level of expenditure than estimated due to the implementation of the CM2000 system within Homecare.	
8.	The projected increase in expenditure reflects a higher than estimated audit fee of the Integration Joint Board (£30,000).	
9.	The projected variances highlighted reflects a lower level of expenditure in respect of foster care (£295,000) and kinship care (£205,000) and respite care (£243,000) due to a reduction in volume and cost of placements being offset by a higher level of adoption allowances than estimated (£56,000).	
10.	The projected variance identified as at Period 10 reflects the current projected cost of care packages across Community Care, which has been prepared on a prudent basis and includes a provision for additional placements arising from winter planning. The projected cost is reviewed each period and as the financial year progresses a taper has been applied to commitments.	
11.	The projected additional income identified is largely offset by additional projected staff and other costs (see 1 above).	
12.	The projected outturn reflects a lower level of income from Independent Living Fund (ILF) clients than estimated.	
13.	The projected outturn identified reflects a reduction in Delayed Discharge funding received from NHS GGC.	
Delivery of Agreed Efficiencies		
	All efficiencies continue to be monitored and where potential slippage is identified alternatives will be identified as required.	
Summary		
Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The outturn projection shows a favourable variance of £679,800. The projected outturn includes anticipated future commitments to 31 March 2017 and will be reviewed on a prudent basis through the remainder of the financial year. The budget will continue to be monitored throughout the 2016/17 financial year with budget projections being revisited and recalculated in light of new information and trends. The projection reflects that current commitments are reviewed each period and as the financial year progresses a taper has been applied.		

**ENVIRONMENT NON SUPPORT
REVENUE BUDGET MONITORING AS AT 6th JANUARY 2017**

Explanation of Variances - (Over) / Under	Total Variance £	NOTE
Staff Costs		
Aptc Pay	(77,600)	1.
Manual Pay	107,700	2.
Other staff costs	179,200	3.
	209,300	
Property Costs		
Rents	(53,600)	4.
Other Property Costs	85,700	5.
	32,100	
Transport Costs		
Transport Costs	(35,200)	6.
	(35,200)	
Supplies & Services		
General Contractors	(184,200)	7.
Waste Disposal/Landfill Tax/Disposable Sacks	249,700	8.
Consultancy Fees/ Agency Staff	(383,900)	9.
Training	(41,100)	10.
Woodlands Management/Treeworks	(260,400)	11.
Insurance	(23,000)	12.
Other A/cs of the Authority including Money Advice Costs	(115,100)	13.
Materials - Roads Contracting Unit	(121,600)	14.
Roads - Various - including Winter Maintenance	(139,200)	15.
Miscellaneous	(47,200)	16.
SPT Grant work/Sustrans	(417,500)	20.
	(1,483,500)	
Third Party Payments		
Other Third Party Payments incl. Clyde Valley Shared Waste project- Project Management Contribution & Outdoor Access Spend	(71,700)	17.
Scientific Services Costs	23,000	18.
	(48,700)	
Transfer Payments		
Other Transfer Payments	(42,500)	19.
	(42,500)	
Support Services		
Support Service Recharge - reduction in costs due to Money Advice no longer Central Support	100,000	13.
	100,000	
	(1,268,500)	
GROSS EXPENDITURE		
Income		
Spt Grant Income	230,000	20.
Other Roads Grants and various smaller grants i.e. Outdoor Access & Energy Management	279,600	20.
Grants Received	509,600	
General Sales Fees Etc	82,400	21.
Income - Bus Shelter Advertising	(300)	22.
Sale Of Recyclables	39,100	
Sales, Fees and Charges	121,200	
RCU/Vehicles Income	59,400	23.
Contract Income	59,400	
Other Agencies General	38,100	24.
Other Acct Of Auth - General	76,800	25.
Cont From Repairs&Renewals Fd	59,000	26.
Contribution From Reserves	171,800	27.
Property Rentals	207,800	28.
Miscellaneous Income	4,200	
Other Income	557,700	
	1,247,900	
	(20,600)	
NET EXPENDITURE		

Notes:

1. Overspends in Planning offset by additional planning income(note 21), other overspends including cleansing related to capital project,(Kerbside Collection) offset by underspends in Manual staff costs and other underspends. (see Note 2) Also additional staffing at Whitelee Wind farm offset by additional income from reserve (see note 27)
2. Underspend in manual staff costs due to vacancies offset by agency costs (see note 9) and staff being utilised in Capital project (kerbside collections) implementation (see note 1)
3. Future years savings held within departmental budgets, planned underspend to be used to partially offset consultancy costs related to change programme (see note 9)
4. Rental costs incurred on behalf of Trading Standards Scotland causing an overspend- reimbursed (see note 28)
5. Controlled underspends within Parks to partially offset projected Woodlands Management Costs (see note 11.)
6. Newer vehicles are expected to result in lower costs within Cleansing service, however projected overspends in the Roads Contracting Unit more than offset this and cause an overall projected overspend, due to the mix of work being undertaken. RCU costs are covered elsewhere via income recovery.
7. Parks rechargeable works, and enforced repairs in protective services - offset by additional income (See note 25) Also Roads path spend offset by developers contributions. (See Note 27)
8. Slightly favourable rates have been negotiated in waste contract alongside reduction in tonnage projected due to potential impact of new collection service. Also related reduction in revenue equipment spend. Up to date trend analysis indicates as the year progresses, tonnage rates are showing further improvement on initial trends.
9. Consultant costs related to change programme implementation, agency costs within cleansing to cover vacancies etc. (see note 2)
10. Overspend in training costs projected within Economic development to monitor and oversee Modern apprentice programme.
11. Work on diseased and dangerous trees continues to exceed limited budget levels.
12. Projected overspend in Insurance costs.
13. Money advice service, previously central support, will now be transferred directly to Environment, corresponding underspend within Central Support. Other smaller overspends elsewhere also contribute.
14. Projected overspend in Roads materials within the Roads Contracting Unit due to nature and mix of work.
15. Various overspends within the Roads department - including Winter Maintenance which is projected to overspend.
16. Miscellaneous smaller overspends, including material costs within Parks.
17. One year break from contribution to Clyde Valley Shared Waste project management costs due to utilisation of previous underspends in the project to date. Grant funding related spend in Outdoor Access more than offsets this underspend but is covered by additional income- (see note 20 and 24)
18. Projected underspend in Scientific Services costs in Environmental Health.
19. Overspend in Consultants spend (Scottish Water) covered by income from repairs and renewals - (see Note 26), offset by slight underspends projected within Economic Development.
20. SPT and Sustrans grant income to offset projected spend in Roads, also smaller grant related to Outdoor Access work.(see note 17)
21. Projected over recoveries in Planning and Building Control income to partially offset payroll overspends (see note 1).
22. Current waste contract involves a cost for dealing with recyclable materials, this is offset by additional income per tonne from the contractor resulting in an over-recovery of income.
23. Under recovery of income in the Vehicles Services projected, based on reduced charges.(see note 6) offset by over recovery in Roads Contracting Unit Income.
24. Includes Grant income and contributions within Outdoor access.
25. Over recovery of income reflects parks rechargeable works and enforced repairs (see note 7) Offset by reduced recharges to Property and Technical services regarding staff cost recharges.
26. Contribution from Repairs and Renewals to offset Scottish Water consultancy spend in Economic Development. (see note 19)
27. Contribution from Developers contributions to offset Roads Paths expenditure - (see note 7), over recovery of income to reflect additional expenditure within Whitelee windfarm.
28. Projected over recovery of Rental income in Parks/Economic Development due to near full occupancy of properties. Also rental income from Trading Standards Scotland.

Delivery of Agreed Efficiencies

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

Summary Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of real pressures within the Environment budget regarding change programme related professional fees, projected income from the sales of recyclables, and woodlands management costs. Rates for waste disposal are slightly favourable after a new contract agreement and the new 3 weekly managed collection service is starting to show signs of reducing residual waste tonnages. These positive factors, alongside management action in identifying underspends allows an overspend position to be shown at period 10 of £20,600. All other overspends are planned and offset by a corresponding underspend or a projected over-recovery of income. All areas will continue to be monitored with projections being revisited and recalculated in light of new information or trends.

ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES
REVENUE BUDGET MONITORING AS AT 6TH JANUARY 2017

Explanation Of Variances - (over) / under	Total Variance (£)	Note
Employee Costs		
APT&C Staff Costs	30,800	1.
APTC O/Time	10,500	
Travel & Misc costs	14,100	1.
	55,400	
Property Costs		
Rates/Water Rates/Rents	(10,800)	2.
Gas/Electricity	5,000	
Repairs/Minor Adaptations	(1,600)	
Property Repairs funded from Repairs and Renewals	(500)	
Other Property Costs	13,700	3.
	5,800	
Supplies and Services		
Agency Labour/ Consultancy costs	(124,000)	4.
Other	(45,800)	5.
	(169,800)	
GROSS EXPENDITURE		
	(108,600)	
Income		
Other A/cs of the Authority - recovery of Non-Operational Buildings Costs	44,400	6.
Costs Recovered from Capital	60,900	7.
Misc Income	(1,900)	
Total Income	103,400	
NET EXPENDITURE		
	(5,200)	
Notes		
<p>1. Underspend in Payroll costs due to vacancies within Health and Safety and vacancies within Technical Services</p> <p>2. Property costs incurred for Non-Operational properties - partially offset by slight underspends in central properties and income from central resources (See note 6.)</p> <p>3. Underspend in budget to facilitate staff relocations .</p> <p>4. Agency costs in part to facilitate the HRA capital programme. Consultancy costs incurred relate to the requirement for particular skills - offset by projected over-recovery in income (see note 7.)</p> <p>5. Winter Maintenance for Council Buildings & software costs to support design work.</p> <p>6. Recovery of costs for Non - Operational properties from Central resources.(see note 2)</p> <p>7. Over-recovery of Fee income due to volume and nature of work, and charging policy.</p>		
Delivery of Agreed Efficiencies		Agreed efficiencies are on target to be achieved and will continue to be monitored.
Summary	<p>Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of real pressures within the Environment Support budget regarding projected agency costs and consultancy costs being offset by a projected over-recovery of fees. Winter maintenance for Council buildings will also overspend. An overspend of £5,200 is projected at the present time. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.</p>	

CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES
REVENUE BUDGET MONITORING AS AT 6th JANUARY 2017

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	73,200	1
Overtime	(600)	
Travel Costs	5,200	
Misc	5,000	
	82,800	
Property Costs		
Misc Property Variances	(8,800)	2
	(8,800)	
Transport Costs		
	(1,700)	
	(1,700)	
Supplies and Services		
Community Learning and Development - database upgrade	(30,000)	3
Youth Initiatives and Youth Awards expenditure	(22,500)	4
Misc Supplies	(12,900)	
	(65,400)	
Third Party Payments		
	1,400	
	1,400	
Transfer Payments		
Firereach	4,000	
	4,000	
GROSS EXPENDITURE TOTAL	12,300	
Income		
Misc Income	52,300	5
	52,300	
NET EXPENDITURE TOTAL	64,600	
Notes:	<ol style="list-style-type: none"> 1 Underspends in basic pay plus on costs due to vacant posts in Community Planning and Community Safety. 2 Property costs - mainly due to installation of CCTV at The Edge and Barrhead Museum, and additional works at the Museum (Community Learning and Development). 3 Community Learning and Development - expected cost for upgrade to Community Learning and Development database (see note 5) 4 Costs involved to co-ordinate Youth Awards and Youth Initiatives. Resultant overspend offset by corresponding underspend in Community Planning. 5 Includes carry forward for Community Learning and Development database (see note 3) and projected under-recovery of Decriminalised Parking income. 	
Delivery of Agreed Efficiencies	All efficiencies continue to be monitored and where any Efficiencies appear to be under pressure, alternatives are identified as required.	
Summary	Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs which currently reflects an overall underspend of £64,600. Where overspends or spending pressures have been identified, these will be monitored throughout the year to ensure that a balanced budget position is achieved.	

CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES			
REVENUE BUDGET MONITORING AS AT 6th JANUARY 2017			
Explanation Of Variances (Over)/Under	Probable Variance (£)		Note
Employee Costs			
Basic Pay plus On Costs	391,200		1
Other Staff Costs & travel	(192,100)		2
	199,100		
Property Costs			
Office Furniture & minor adapts	(8,100)		
Misc property costs	(15,400)		3
	(23,500)		
Transport Costs	6,900		
Supplies and Services			
Purchase of Equipment	(19,400)		4
Maintenance Hardware & Software	(81,300)		5
Print Room - Printer Hire & Copy charges	41,700		6
Telephones	15,300		7
Legal Expenses	22,400		8
ER Magazine	10,000		9
Managed Print Service - new contract	18,800		10
Misc Supplies & Services	(20,700)		11
	(13,200)		
Third Party Payments	(17,900)		12
GROSS EXPENDITURE TOTAL	151,400		
Income			
Benefits Admin	2,600		
Other Local Authority Income	(1,400)		
Modernisation Fund	14,500		13
Repairs and Renewals	139,100		14
Miscellaneous income	9,400		
	164,200		
NET EXPENDITURE TOTAL	315,600		
Notes:			
<ol style="list-style-type: none"> 1 Underspends mainly in Business Support Team, Council Tax, Human Resources, Public Relations and ICT due to vacancies not filled. 2 This relates to Redundancy and Severance Pay (£39K) and Agency Staff costs (£166K) within ICT and Revenues, coupled with an underspend in Travel and Subsistence. 3 Relates to Refurbishment, including Gadget Bars, of Reception Areas at both Eastwood and Barrhead offices, funded by the Repairs and Renewals. 4 Purchase of office equipment relating to relocation of the Payroll team to HQ and subsequent moves within HR teams at HQ. 5 LAGAN Upgrade and payment to Capita - offset by Carry Forward. Flexi System upgrade - offset by recharge. 6 Impact following implementation of new print contract. 7 Underspend on telephones across several services, projection based on last year's spend. 8 Underspend on legal expenses mainly within Council Tax, projection based on last year's spend. 9 ER Magazine discontinued. 10 Managed Print Service - reduced costs due to new contract. 11 Overspend due to restructuring costs within this service. 12 Improvement Service secondment costs and payment for Digital Transformation (£27K) coupled with underspends in Council Tax / Non Domestic Rates and HMRC refund (£10K). 13 Costs recovered from Modernisation Fund for posts in HR. 14 Contribution from Repairs and Renewals for Reception areas (£20K), LAGAN upgrade (£20K), Digital Coach (£48K) and Capita (£51K). 			
Delivery of Agreed Efficiencies		All efficiencies continue to be monitored and where any Efficiencies appear to be under pressure, alternatives are identified as required.	
Summary	Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £315,600. Where overspends or spending pressures have been identified, these will be offset by additional income or underspends to ensure that a balanced budget position is achieved.		

CHIEF EXECUTIVES OFFICE REVENUE BUDGET MONITORING - AS AT 6 JANUARY 2017		
Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on costs	(17,200)	1
Overtime	(2,300)	
Travel & Subsistence	3,900	
Redundancy & Severance Pay	(51,600)	2
Other Miscellaneous Staff Costs	8,900	3
	(58,300)	
Supplies and Services		
Miscellaneous Supplies and Services	21,300	4
Printing and Stationery	6,800	5
Telephones	2,500	
Corporate Training	(17,400)	6
Staff Conferences	2,100	
Legal Expenses	(16,100)	7
Insurance	1,400	
Publications & Subscriptions	6,500	
Archiving Costs	4,400	
Other Administration Costs	5,100	
Other Operating Costs	(4,100)	
	12,500	
Third Party Payments		
Purchasing Consortium	1,400	
	1,400	
Gross Expenditure	(44,400)	
Income		
Sales, Fees and Charges		
General Sales Fees and Charges	(2,600)	
Civic Licensing Income	12,900	8
Licensing Board Income	13,000	9
Registration Fees	(400)	
Other Accounts of the Authority		
Other Accounts of the Authority -General	20,400	10
Costs Recovered from Capital	27,000	11
Recovery from Other Expenditure	(30,600)	12
Contribution from Previous Years	17,800	13
Legal Fees / Court Dues Recharged	11,000	14
Miscellaneous income	5,700	
	74,200	
Net Expenditure	29,800	
Notes:	<p>1 Projected overspend due mainly to the turnover reduction of 2.5% that is not expected to be realised across the Chief Executive's Office. This is mostly offset by vacancies in Accountancy Services.</p> <p>2 Payments of redundancy costs and a payment in lieu of notice in Accounting & Budgeting.</p> <p>3 Expected underspend within Other Miscellaneous Staff Costs reflecting a lower than budgeted requirement across the Chief Executive's Office.</p> <p>4 Projected underspend in Miscellaneous Supplies & Services in Accounting & Budgeting, Legal, Licensing Board, Civic Licensing and Internal Audit based upon last years outturn and current levels of expenditure for the year to date.</p> <p>5 Projected underspend in Printing and Stationery in Accounting & Budgeting, Legal, Internal Audit and Chief Executive's section based upon last years outturn and current levels of expenditure for the year to date.</p> <p>6 Projected increased Corporate Training funded by income from the Scottish Funding Council (see note 13).</p> <p>7 Expenditure on Legal Services is demand led and this year is anticipated to outturn above budget (see note 14).</p> <p>8 Taxi Licence income in Civic Licensing is higher than budgeted due to increased uptake of taxi licences on the introduction of popular one, two or three year licences.</p> <p>9 Licencing Board Income is projected to outturn above budget based on current levels of income to date and last years outturn.</p> <p>10 Recharge from Accountancy to Miscellaneous Expenditure for redundancy costs and Procurement recharges to other Departments for new equipment following the introduction of the new Vodaphone contract.</p> <p>11 Recharge to capital by Legal Services of costs incurred in relation to Council House Sales.</p> <p>12 Higher income in Civic Licensing (see note 8) and the Licensing Board (see note 9) and lower operational costs resulting in a lower recharge to Miscellaneous Expenditure.</p> <p>13 The contribution from previous years relates to income from the Scottish Funding Council and resources increased Corporate Training (see note 6).</p> <p>14 Increased recharge of Legal Fees and Court Dues to other Departments (see note 7).</p>	
Delivery of Agreed Efficiencies	All target efficiencies continue to be monitored.	
Summary	Period 10 figures have been prepared on a probable outturn basis and therefore reflect the projected full year costs which currently reflects an overall underspend of £29,800. All variances will continue to be monitored to ensure their status is consistent with that reported.	

MISCELLANEOUS EXPENDITURE & INCOME REVENUE BUDGET MONITORING - AS AT 6 JANUARY 2017		
Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
Overtime	0	
APT&C Costs plus on Costs	(2,100)	
Redeployment Pool	(250,000)	1
Redundancy & Severance Pay	0	
Agency Labour	0	
	(252,100)	
Property Costs		
Non Domestic Rates	(300)	
	(300)	
Supplies and Services		
Professional Fees	(8,200)	2
Legal Fees	(1,800)	
Insurance	(2,800)	
Welfare Reform	45,600	3
Audit Fee	12,900	4
COSLA	(900)	
Street Nameplates	5,000	
Restructuring Costs	434,000	5
Leisure Trust Corporate Funding	23,300	6
Equal Pay Payments	(128,200)	7
Non Street Lighting/Maintenance	25,000	8
Miscellaneous Expenditure	(12,000)	9
	391,900	
Third Party Payments		
Donations	(1,000)	
	(1,000)	
Transfer Payments		
Superannuation Additional Allowances	328,000	10
	328,000	
Support Services		
Civic Licensing Recharge	16,800	11
Licensing Board Recharge	13,800	11
Civil Defence	1,400	
Registrars	1,100	
	33,100	
Depreciation and Impairment Losses		
Loan Debt	965,000	12
	965,000	
Gross Expenditure	1,464,600	
Income		
Property Rentals	10,200	13
Provision Release	136,400	14
Other Accounts of the Authority	19,800	15
Miscellaneous Income	15,000	16
	181,400	
Net Expenditure	1,646,000	
Notes:		
1	Estimated cost of Redeployment Pool met by budget in Supplies and Services - Restructuring Costs (see note 5).	
2	Equal Pay Tribunal advice to be covered by income from Equal Pay Provision (see note 14).	
3	Underspend in recharge from Welfare Reform due to vacancies in Corporate & Community Services.	
4	Underspend due to a reduction in External Audit Fee.	
5	Lower than anticipated call on Corporate Resource. Part of this projected underspend offsets the Redeployment Pool costs noted above (see note 1).	
6	Reduced call on accrual for ER Culture & Leisure Trust pension costs funded by ER Council.	
7	Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 14).	
8	Projected underspend on Non Street Lighting/Maintenance based upon last years outturn and current levels of expenditure for the year to date.	
9	Fees in relation to professional VAT services offset by Miscellaneous Income (see note 16).	
10	Lower than anticipated expenditure within Superannuation Additional allowances.	
11	Reduction in recharge from Service Departments due to lower net costs for Civic Licensing and Licencing Board.	
12	Projected underspend due to lower interest rates and the revised timing of the General Fund capital programme.	
13	Rental income includes fee income from a company filming in East Renfrewshire.	
14	Matched provision release to cover Equal Pay Payments (see notes 2 & 7).	
15	Recharge of redundancy costs to Corporate and Community Services.	
16	Over-recovery of Miscellaneous Income is mainly in relation to the recharge of fees for professional VAT services to Other Accounts of the Authority (see note 9).	
Delivery of Agreed Efficiencies	All target efficiencies continue to be monitored.	
Summary	Taking into account the latest information at Period 10, the forecast variance is an underspend of £1,646,000. All variances will continue to be monitored to ensure their status is consistent with that reported.	

OTHER HOUSING

PROBABLE OUTTURN VARIANCES - as at 6th January 2017

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
New Grant Funded posts	(39,800)	1
Various other payroll costs	(12,100)	2
	(51,900)	
Property Costs		
Lease payments for Private Sector Leasing (PSL's) properties	(10,700)	3
Security, storage household effects and other various property costs.	(5,000)	
	(15,700)	
Supplies and Services		
Cost of renovating, furniture etc. in Homeless properties	53,900	4
Translation & interpretation and other Refugee related charges.	(124,200)	1
	(70,300)	
Third Party Payments		
Owner Occupier Receipts and other payments	(5,300)	
	(5,300)	
Transfer Payments		
HB's - Rent Rebates and Allowances	(950,700)	5
Specific Debt Written Off	(50,000)	6
PSHG - Repairs Grant	(59,700)	7
Bed & Breakfast Accommodation and other miscellaneous charges	31,000	8
	(1,029,400)	
Gross Expenditure	(1,172,600)	
Income		
HB's - Rent Rebates and Allowances	1,123,800	5
Welfare Reform Income	19,600	1
PSHG Grant Income	24,700	7
Refugee Grant Income	160,000	1
HPU/PSL income	76,800	9
Various other small income variances	27,900	10
Total Income	1,432,800	
NET EXPENDITURE	Totals 260,200	

Notes:

- Two posts - Welfare Reform Housing Officer and Refugee Resettlement Officer post and translation costs matched by additional funding.
- New Affordable Housing Officer post funded through payroll and offset by other payroll savings.
- Lease payment reflecting increase in number of Private Sector Leasing properties offset by additional income (see note 10)
- Various planned savings including refurbishment costs and recharges from other departments.
- Housing Benefit net movements based on mid year Department of Works and Pensions return plus a prior year refund of £173k.
- Estimated impact of debt write off - related to recharge of repair work.
- Overspend funded through additional Private Sector Housing Grant income from carry forward of 2015/16 funds and various matching underspends.
- Planned saving through reduction in use of Bed & Breakfast for temporary homeless accommodation.
- Over-recovery reflecting reduced impact of Welfare Reform on rental income in 2016/17.
- Various miscellaneous changes in rental income reflecting changes in number of Homeless Persons Units and Private Sector Leasing Properties

Delivery of Agreed Efficiencies:

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

Summary

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Three new posts in Other Housing are causing an overspend but these are partly offset by income and resource transfers. There is an underspend in Bed and Breakfast accommodation and in property costs in Homeless accommodation and, due to later than anticipated roll out of welfare reform changes, a smaller than anticipated impact on rental income. Since period 8, the council has re-assessed its return to the Department of Works and Pensions regarding its claim for benefits for 2015/16. This has resulted in additional funding being granted to the Council of £173k. Together these factors allow a significant underspend to be reported at period 10 of £260,200

COMBINED HOUSING REVENUE ACCOUNT (HRA)
REVENUE BUDGET MONITORING AS AT 6th JANUARY 2017

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
HMT vacant posts/overtime	138,400	1
Other Payroll costs including turnover.	(9,300)	
	129,100	
Property Costs		
All Property costs	48,200	2
	48,200	
Supplies and Services		
Agency Labour	(115,000)	1
Materials and Contractors	(42,500)	3
Owner Occupier Receipts / planned revenue contribution to Capital	(551,700)	4
Irrecoverables	(275,000)	5
Other Supplies & Services	(64,000)	6
	(1,048,200)	
Transfer Payments		
Bad Debt Provision and Debt Write-Off	(284,300)	5
Other miscellaneous Transfer Payments	(94,700)	7
	(379,000)	
Depreciation & Impairment Losses		
Loan Charges	287,700	8
	287,700	
Gross Expenditure	(962,200)	
Income		
Rental income/Recharged Repairs/Service Charges	(19,800)	
Non-HRA generated income(including from Capital)	80,000	9
Contribution from Bad Dept Provision	440,000	5
Owner Occupier Receipts	462,000	4
Total Income	962,200	
NET EXPENDITURE	nil	
Totals		

Notes:

1. Vacant Craft posts covered by increased Agency Labour.
2. Various savings within property charges including utilities, insurance excess and rent/rates.
3. Estimated additional costs required to generate additional Capital and other income. (see note 9)
4. Estimated value of capital spend on non-Housing Revenue Account properties matched by owner receipts. Also a planned contribution to capital to reduce borrowing.
5. Net cost of debt including irrecoverables, write-offs, increase in Bad Debt Provision less contribution from Bad Debt Provision.
6. Various minor overspends from miscellaneous Supplies expenditure categories, including void rent loss costs.
7. Estimated 'one-off' costs to obtain capital receipts from sale of land sites, also consultancy costs related to change programme.
8. Projected underspend in loans charges linked to increased capital receipts via right to buy sales.
9. Higher income due to two elections and increase in capital works.

Delivery of Agreed Efficiencies:

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

Summary

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Increased work related to the capital programme is expected to result in higher costs but also higher income recovered within the Housing Maintenance team. Apart from this the main pressure within the Housing Revenue Account comes from significantly increased numbers of house sales as the right to buy scheme draws to a close, reducing the potential rental income in this financial year. However it is now expected capital receipts in this respect will have significantly favourable impact on Loans charges. Ongoing discussions around the treatment of bad debt could potentially increase the cost of this in the 2016/17 year and this is reflected in the figures above. Management plan that any surplus made within the HRA will be used to reduce borrowing costs and therefore reduce the impact of loan charges in the future, therefore a zero variance is shown at period 10.

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	APPROVED BUDGET 27/10/16	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
							PERIOD	FORECAST
EDUCATION	128,246,300	0	1,244,700	129,491,000	83,306,200	80,458,400	2,847,800	1,193,000
HEALTH & SOCIAL CARE PARTNERSHIP	695,700	0	0	695,700	2,092,700	(158,700)	2,251,400	0
CONTRIBUTION TO INTEGRATION JOINT BOARD	46,089,000	0	6,000	46,095,000	23,943,900	23,943,900	0	0
ENVIRONMENT	28,430,900	0	0	28,430,900	17,615,600	16,645,700	969,900	(20,600)
ENVIRONMENT - SUPPORT	0	0	0	0	1,274,600	1,362,800	(88,200)	(5,200)
CHIEF EXECUTIVES OFFICE	0	0	0	0	2,198,700	2,163,100	35,600	29,800
CORP & COMM - COMMUNITY RESOURCES	3,707,700	0	0	3,707,700	2,421,100	2,273,200	147,900	64,600
CORP & COMM - SUPPORT	0	0	0	0	8,657,800	7,760,000	897,800	315,600
OTHER EXPENDITURE/HOUSING	13,386,900	0	3,000	13,389,900	2,748,300	2,256,700	491,600	1,906,200
JOINT BOARDS	2,293,000	0	0	2,293,000	1,710,800	2,181,100	(470,300)	20,300
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	359,700	0	(26,000)	333,700	0	0	0	0
CONTRIBUTION TO RESERVES	0	0	0	0	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	0	0	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(3,975,900)	(4,766,600)	790,700	0
TOTAL	223,209,200	0	1,227,700	224,436,900	141,993,800	134,119,600	7,874,200	3,503,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 10 6TH JANUARY 2017

SUBJECTIVE DETAIL	APPROVED BUDGET 27/10/16	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
							PERIOD	FORECAST
Employee Costs	124,792,100	0	272,900	125,065,000	97,706,400	96,811,500	894,900	(87,400)
Property Costs	15,119,800	0	63,700	15,183,500	11,427,300	10,338,900	1,088,400	291,400
Transport & Plant Costs	5,133,600	0	4,300	5,137,900	3,925,600	3,712,400	213,200	(95,200)
Supplies & Services	49,258,400	0	797,500	50,055,900	35,260,000	33,233,400	2,026,600	(2,577,600)
Third Party Payments	88,039,500	0	(5,400)	88,034,100	49,921,400	48,004,700	1,916,700	1,385,000
Transfer Payments	18,313,800	0	6,800	18,320,600	13,973,400	14,743,400	(770,000)	(1,570,100)
Support Services	18,636,800	0	3,000	18,639,800	95,200	38,100	57,100	137,100
Depreciation & Impairment Losses	16,695,200	0	0	16,695,200	0	0	0	1,252,700
Joint Boards	2,293,000	0	0	2,293,000	1,710,800	2,181,100	(470,300)	20,300
Contingencies	359,700	0	(26,000)	333,700	0	0	0	0
Capital Financing- Loans Charges	0	0	0	0	0	0	0	0
Total Expenditure	338,641,900	0	1,116,800	339,758,700	214,020,100	209,063,500	4,956,600	(1,243,800)
Income	115,432,700	0	(110,900)	115,321,800	72,026,300	74,943,900	2,917,600	4,747,500
TOTAL	223,209,200	0	1,227,700	224,436,900	141,993,800	134,119,600	7,874,200	3,503,700

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Education	Employee Costs	84,285,200		272,900	84,558,100	60,368,100	59,791,900	576,200	(88,800)
	Property Costs	10,152,600		63,700	10,216,300	7,679,400	7,250,200	429,200	159,100
	Transport & Plant Costs	1,768,900		4,300	1,773,200	1,291,700	1,068,600	223,100	32,800
	Supplies & Services	24,630,900		791,500	25,422,400	15,946,000	15,473,000	473,000	(118,700)
	Third Party Payments	6,970,000		(11,400)	6,958,600	4,831,600	4,711,400	120,200	442,100
	Transfer Payments	811,200		6,800	818,000	669,800	856,600	(186,800)	(451,200)
	Support Services	4,553,800		0	4,553,800	0	0	0	0
	Depreciation and Impairment Losses	7,896,400		0	7,896,400	0	0	0	0
	Total Expenditure	141,069,000	0	1,127,800	142,196,800	90,786,600	89,151,700	1,634,900	(24,700)
	Income	12,822,700		(116,900)	12,705,800	7,480,400	8,693,300	1,212,900	1,217,700
	TOTAL	128,246,300	0	1,244,700	129,491,000	83,306,200	80,458,400	2,847,800	1,193,000

Budget Adjustments

Transfer from Welfare Reform Contingency Fund	26,000
Additional Grant - Teacher Induction Scheme	1,205,700
Additional Grant - Extension of free school meals	13,000
Expenditure funded by Grant income	144,700
Grant income received	(144,700)
Devolved School Management - Employee Costs	(666,100)
Devolved School Management - Property Costs	63,700
Devolved School Management - Transport Costs	4,300
Devolved School Management - Supplies and Services	602,700
Devolved School Management -Third Party Payments	(11,400)
Devolved School Management -Transfer Payments	6,800

- **1,244,700**

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Education	Pre Five Education	8,434,800		(76,600)	8,358,200	5,525,600	4,867,200	658,400	242,600
	Primary Education	39,685,600		943,900	40,629,500	27,624,000	27,077,600	546,400	426,200
	Secondary Education	53,891,400		637,200	54,528,600	36,883,300	36,188,800	694,500	314,700
	Schools Other	3,259,000		(254,900)	3,004,100	2,335,000	2,213,700	121,300	(900)
	Special Education	6,394,500		80,400	6,474,900	3,971,600	3,734,900	236,700	320,400
	Psychological Services	870,600		18,000	888,600	653,800	651,700	2,100	(14,800)
	Transport (Excl Spec Educ)	996,100		0	996,100	743,300	489,100	254,200	78,100
	Bursaries/EMAs	0		0	0	0	50,600	(50,600)	0
	Provision for Clothing	180,700		0	180,700	179,400	148,600	30,800	28,700
	Administration & Support	7,794,900		(73,300)	7,721,600	2,272,500	2,275,600	(3,100)	(93,800)
	School Crossing Patrollers	0		0	0	(33,200)	(56,200)	23,000	29,000
	Catering	0		0	0	(229,500)	(335,400)	105,900	75,300
	Cleaning	0		0	0	(302,000)	(177,700)	(124,300)	(227,100)
	Culture & Leisure Services	6,738,700		(30,000)	6,708,700	3,682,400	3,329,900	352,500	14,600
	TOTAL	128,246,300	0	1,244,700	129,491,000	83,306,200	80,458,400	2,847,800	1,193,000

Budget Adjustments

Transfer from Welfare Reform Contingency Fund	26,000
Realignment of Corporate Insurance budget - Schools Other	30,000
Realignment of Corporate Insurance budget - Culture & Leisure Services	(30,000)
Additional Grant - Teacher Induction Scheme	1,205,700
Additional Grant - Extension of free school meals	13,000
Devolved School Management - Pre Five Education	(89,600)
Devolved School Management - Primary Education	172,800
Devolved School Management - Secondary Education	202,600 to update
Devolved School Management - Schools Other	(284,900)
Devolved School Management - Special Education	80,400
Devolved School Management - Psychological Services	18,000
Devolved School Management - Administration & Support	(99,300)
	<u>-</u>
	<u>1,244,700</u>

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
					ESTIMATE			PERIOD	FORECAST
Health & Social Care Partnership	Employee Costs	20,242,600			20,242,600	13,814,100	13,883,500	(69,400)	(312,000)
	Property Costs	988,700			988,700	613,200	420,800	192,400	94,500
	Transport & Plant	168,000			168,000	129,200	172,800	(43,600)	(98,000)
	Supplies & Services	2,588,400		6,000	2,594,400	1,814,400	886,500	927,900	(12,900)
	Third Party Payments	34,006,700			34,006,700	20,661,100	18,921,600	1,739,500	1,013,000
	Transfer Payments	-			-	-	-	-	-
	Support Services	2,326,000			2,326,000	11,600	7,200	4,400	4,000
	Depreciation and Impairment Losses	695,700			695,700	-	-	-	-
	Total Expenditure	61,016,100	-	6,000	61,022,100	37,043,600	34,292,400	2,751,200	688,600
	Income	10,898,400			10,898,400	11,007,000	10,507,200	(499,800)	(8,800)
	Funding From Integration Joint Board	49,422,000		6,000	49,428,000	23,943,900	23,943,900	0	(679,800)
	Total	695,700	0	0	695,700	2,092,700	(158,700)	2,251,400	0

Budget Adjustments

Additional Grant : Sensory Impairment

6,000

The estimate balance of £695,700 reflects an accounting entry for capital charges which does not require to be funded

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
		BUDGET						PERIOD	FORECAST
Health & Social Care Partnership	Service Strategy	784,380			784,380	480,700	538,900	(58,200)	(43,000)
	Children & Families	8,184,700			8,184,700	5,147,500	4,350,500	797,000	787,400
	Older People	22,306,070			22,306,070	12,898,500	13,441,000	(542,500)	(928,300)
	Physical/Sensory Disability	3,689,900		6,000	3,695,900	2,749,500	2,756,400	(6,900)	(108,200)
	Learning Disability	7,756,250			7,756,250	3,572,500	2,854,100	718,400	650,500
	Mental Health	1,421,900			1,421,900	892,900	628,800	264,100	273,900
	Addictions/Substance Misuse	264,500			264,500	38,100	(43,500)	81,600	150,600
	Criminal Justice	44,900			44,900	74,300	(62,300)	136,600	(8,800)
	Support Service & Management	5,665,100			5,665,100	182,600	(678,700)	861,300	(94,300)
			50,117,700	0	6,000	50,123,700	26,036,600	23,785,200	2,251,400
Core Funding from Integration Joint Board	49,422,000			49,428,000	23,943,900	23,943,900	0	(679,800)	
Total		695,700	0	0	695,700	2,092,700	(158,700)	2,251,400	-

Budget Adjustments

Additional Grant : Sensory Impairment

6,000

The estimate balance of £695,700 reflects an accounting entry for capital charges which does not require to be funded

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Contribution to Integration Joint Board	CORE FUNDING	46,089,000		6,000	46,095,000	23,943,900	23,943,900	-	-
									-
		46,089,000	-	6,000.00	46,095,000	23,943,900	23,943,900	0	0

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Contribution to Integration Joint Board	Employee Costs								
	Property Costs								
	Transport & Plant								
	Supplies & Services								
	Third Party Payments	46,089,000		6,000	46,095,000	23,943,900	23,943,900	-	
	Transfer Payments								
	Support Services								
	Depreciation and Impairment Losses								
	Contribution to Reserve								
	Total Expenditure	46,089,000	-	6,000.00	46,095,000	23,943,900	23,943,900	-	0
Income									
		-	-	-	-	-	-	-	-
		46,089,000	-	6,000.00	46,095,000	23,943,900	23,943,900	-	-

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Environment	Employee Costs	12,563,200			12,563,200	8,757,300	8,695,700	61,600	209,300
	Property Costs	1,849,100			1,849,100	981,500	895,700	85,800	32,100
	Transport & Plant Costs	2,989,000			2,989,000	2,297,500	2,299,900	(2,400)	(35,200)
	Supplies & Services	16,717,100			16,717,100	12,456,900	12,356,000	100,900	(1,483,500)
	Third Party Payments	300,600			300,600	213,600	164,300	49,300	(48,700)
	Transfer Payments	283,900			283,900	155,200	291,200	(136,000)	(42,500)
	Support Services	2,336,300			2,336,300	(800)	0	(800)	100,000
	Depreciation & Impairment Losses	3,554,900			3,554,900	0	0	0	0
	Total Expenditure	40,594,100	0	0	40,594,100	24,861,200	24,702,800	158,400	(1,268,500)
	Income	12,163,200			12,163,200	7,245,600	8,057,100	811,500	1,247,900
TOTAL	28,430,900	0	0	28,430,900	17,615,600	16,645,700	969,900	(20,600)	

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Environment	Directorate	1,128,000			1,128,000	648,000	688,400	(40,400)	(122,600)
	Environment Accomodation	0			0	587,000	546,400	40,600	0
	Energy Management	78,400			78,400	57,000	62,900	(5,900)	5,900
	Development Management	508,500			508,500	236,900	170,000	66,900	15,300
	Development Planning	878,000			878,000	553,800	258,300	295,500	(79,300)
	Economic Development	1,399,000			1,399,000	734,200	700,000	34,200	118,900
	Building Control	130,900			130,900	(6,000)	(54,000)	48,000	42,200
	Roads	12,414,600			12,414,600	8,055,600	7,577,000	478,600	(110,300)
	Roads Contracting Unit	0			0	(255,400)	(228,000)	(27,400)	0
	Parks	2,326,800			2,326,800	1,266,500	1,522,000	(255,500)	(301,700)
	Cleansing	4,249,000			4,249,000	2,413,700	2,367,500	46,200	59,900
	Waste Management	4,089,300			4,089,300	2,859,000	2,442,500	416,500	331,700
	Protective Services	1,228,400			1,228,400	648,500	706,600	(58,100)	19,400
	Vehicle Services	0			0	(183,200)	(113,900)	(69,300)	0
TOTAL		28,430,900	0	0	28,430,900	17,615,600	16,645,700	969,900	(20,600)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Environment Support	Employee Costs	1,372,400			1,372,400	960,300	937,200	23,100	55,400
	Property Costs	861,900			861,900	724,000	624,600	99,400	5,800
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	254,700			254,700	100,300	177,500	(77,200)	(169,800)
	Transfer Payments	0			0	0	0	0	0
	Support Services	0			0	0	0	0	0
	Depreciation & Impairment Losses	57,700			57,700	0	0	0	0
	Total Expenditure	2,546,700	0	0	2,546,700	1,784,600	1,739,300	45,300	(108,600)
	Income	772,000			772,000	510,000	376,500	(133,500)	103,400
TOTAL	1,774,700	0	0	1,774,700	1,274,600	1,362,800	(88,200)	(5,200)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Environment Support	Property & Technical	826,000			826,000	539,400	763,600	(224,200)	(17,800)
	Accommodation	948,700			948,700	735,200	599,200	136,000	12,600
	Total Expenditure	1,774,700	0	0	1,774,700	1,274,600	1,362,800	(88,200)	(5,200)
	TOTAL	1,774,700	0	0	1,774,700	1,274,600	1,362,800	(88,200)	(5,200)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 10 6TH JANUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Corporate & Community Community Resources	Employee Costs	2,893,800			2,893,800	2,039,800	1,983,900	55,900	82,800
	Property Costs	79,300			79,300	59,800	63,100	(3,300)	(8,800)
	Transport & Plant Costs	41,800			41,800	32,200	33,300	(1,100)	(1,700)
	Supplies & Services	256,300			256,300	198,400	224,000	(25,600)	(65,400)
	Third Party Payments	66,000			66,000	66,000	64,700	1,300	1,400
	Transfer Payments	187,000			187,000	173,900	151,300	22,600	4,000
	Support Services	680,500			680,500	0	0	0	0
	Depreciation & Impairment	30,400			30,400	0	0	0	0
	Total Expenditure	4,235,100	0	0	4,235,100	2,570,100	2,520,300	49,800	12,300
	Income	527,400			527,400	149,000	247,100	98,100	52,300
TOTAL	3,707,700	0	0	3,707,700	2,421,100	2,273,200	147,900	64,600	

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Corporate & Community Community Resources	Community Learning & Dev	1,077,900			1,077,900	631,200	597,000	34,200	(11,100)
	Community Planning	446,000			446,000	189,500	140,500	49,000	59,700
	Community Facilities	156,600			156,600	116,100	111,200	4,900	1,200
	Community Safety	1,611,900			1,611,900	1,029,300	998,700	30,600	12,900
	Equalities	124,300			124,300	87,600	83,400	4,200	1,500
	Registrars/Grants	152,300			152,300	211,100	191,400	19,700	0
	Auchenback Resource Centre	30,700			30,700	23,600	21,700	1,900	0
	Area Forums	0			0	0	0	0	0
	Community Resources Mgt	108,000			108,000	132,700	129,300	3,400	400
TOTAL	3,707,700	0	0	3,707,700	2,421,100	2,273,200	147,900	64,600	

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Corporate & Community Support	Employee Costs	8,829,800			8,829,800	6,368,000	6,119,500	248,500	199,100
	Property Costs	3,500			3,500	2,900	13,800	(10,900)	(23,500)
	Transport & Plant Costs	61,600			61,600	47,400	39,200	8,200	6,900
	Supplies & Services	3,243,200		3,000	3,246,200	2,515,900	2,169,600	346,300	(13,200)
	Third Party Payments	64,100			64,100	4,000	9,200	(5,200)	(17,900)
	Transfer Payments	4,211,300			4,211,300	188,000	118,400	69,600	0
	Support Services	0			0	0	0	0	0
	Depreciation & Impairment	704,700			704,700	0	0	0	0
	Total Expenditure	17,118,200	0	3,000	17,121,200	9,126,200	8,469,700	656,500	151,400
	Income	7,452,600		0	7,452,600	468,400	709,700	241,300	164,200
TOTAL	9,665,600	0	3,000	9,668,600	8,657,800	7,760,000	897,800	315,600	

Budget Adjustments

Additional Grant : CTR Data Extract re-determination 3000

3000

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Corporate & Community Support	Revenues	773,100		3,000	776,100	999,300	871,500	127,800	(27,100)
	Council Tax & NDR	127,800			127,800	408,000	323,700	84,300	54,700
	ICT	3,554,000			3,554,000	2,331,000	2,005,700	325,300	40,400
	Directorate	161,900			161,900	114,300	117,600	(3,300)	(2,900)
	Policy	447,700			447,700	377,400	402,600	(25,200)	36,500
	Public Relations	372,700			372,700	356,900	310,700	46,200	25,500
	Corporate Personnel	1,735,200			1,735,200	1,564,000	1,444,400	119,600	13,300
	Admin & Printing	894,000			894,000	780,000	684,500	95,500	105,000
	Members Expenses	0			0	377,300	361,500	15,800	0
	Customer Services & MART	1,599,200			1,599,200	1,349,600	1,237,800	111,800	70,200
TOTAL		9,665,600	0	3,000	9,668,600	8,657,800	7,760,000	897,800	315,600

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 10 6TH JANUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Chief Executive's Office	Staff Costs	2,968,800			2,968,800	2,035,000	2,075,600	(40,600)	(58,300)
	Property Costs	0			0	0	0	0	0
	Transport Costs	0			0	0	0	0	0
	Supplies & Services	354,500			354,500	267,600	289,100	(21,500)	12,500
	Third Party Payments	71,000			71,000	71,000	69,600	1,400	1,400
	Transfer Payments	0			0	0	0	0	0
	Support Services	124,300			124,300	0	0	0	0
	Depreciation & Impairment	0			0	0	0	0	0
	Total Expenditure	3,518,600	0	0	3,518,600	2,373,600	2,434,300	(60,700)	(44,400)
	Income	414,000			414,000	174,900	271,200	96,300	74,200
TOTAL	3,104,600	0	0	3,104,600	2,198,700	2,163,100	35,600	29,800	

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Chief Executive's Office	Chief Executives Office	242,400			242,400	171,300	162,200	9,100	(2,000)
	Accountancy	1,607,100			1,607,100	1,213,000	1,259,100	(46,100)	0
	Legal	587,300			587,300	415,500	400,400	15,100	25,400
	Procurement	421,000			421,000	318,100	326,500	(8,400)	4,100
	Civic Licensing	0			0	(61,300)	(101,000)	39,700	0
	Licensing Board	0			0	(31,700)	(57,000)	25,300	0
	Internal Audit	246,800			246,800	173,800	172,900	900	2,300
	Total Expenditure	3,104,600	0	0	3,104,600	2,198,700	2,163,100	35,600	29,800
TOTAL	3,104,600	0	0	3,104,600	2,198,700	2,163,100	35,600	29,800	

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Other Exp. & Income (INC OTHER HSG)	Other Expenditure	11,308,200		3,000	11,311,200	1,549,700	927,300	622,400	1,464,600
	Income	217,000			217,000	13,000	54,100	41,100	181,400
		11,091,200	0	3,000	11,094,200	1,536,700	873,200	663,500	1,646,000
	Other Housing	2,295,700			2,295,700	1,211,600	1,383,500	(171,900)	260,200
	TOTAL	13,386,900	0	3,000	13,389,900	2,748,300	2,256,700	491,600	1,906,200

Budget Adjustments

Other Expenditure

Council Tax Benefit Admin Adjustment

	3,000
Totals	<u><u>3,000</u></u>

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 10 6TH JANUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
								PERIOD	FORECAST
Housing Revenue Account	Employee Costs	3,774,900	0		3,774,900	2,641,400	2,535,800	105,600	129,100
	Property Costs	1,267,900	0		1,267,900	856,000	617,900	238,100	48,200
	Transport & Plant Costs	165,900	0		165,900	127,600	98,600	29,000	0
	Supplies & Services	2,241,500	0		2,241,500	1,508,000	1,512,300	(4,300)	(1,048,200)
	Third Party Payments	0	0		0	0	0	0	0
	Transfer Payments	40,800	0		40,800	31,400	44,500	(13,100)	(379,000)
	Support Services	794,100	0		794,100	0	0	0	0
	Depreciation & Impairment Losses	4,412,600	0		4,412,600	0	0	0	287,700
	Total Expenditure	12,697,700	0	0	12,697,700	5,164,400	4,809,100	355,300	(962,200)
	Income	12,697,700	0		12,697,700	9,140,300	9,575,700	435,400	962,200
TOTAL	0	0	0	0	(3,975,900)	(4,766,600)	790,700	0	