

EAST RENFREWSHIRE COUNCIL

CABINET

26 January 2017

Report 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 8. The projection is based on the financial position as at 11 November 2016 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 8 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 27 October 2016 report to Council	223,209
Additional Grant Funding	-
Total Net Expenditure to be Monitored	223,209

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

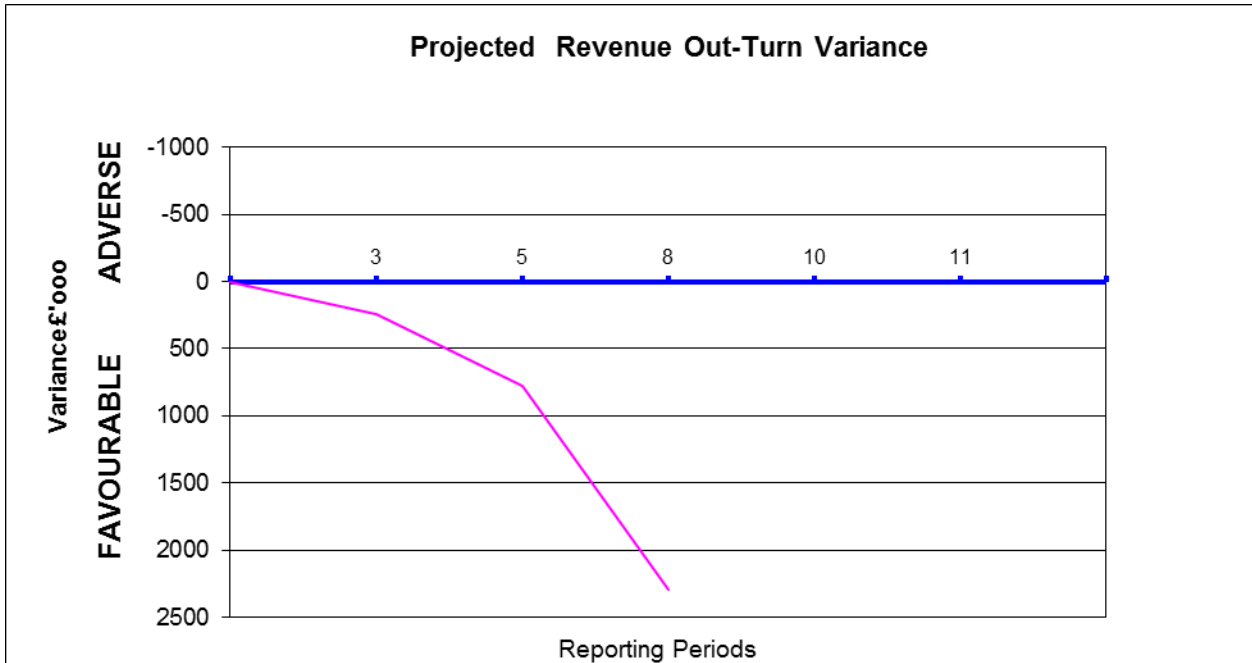
7. As at 11 November the estimated year end position shows a net favourable variance on net expenditure of £2,296,900 based on current information. For General Fund services the projected underspend is £2,322,200. As agreed by Council on 9th March 2016 there is no budgeted transfer to reserves.

VARIANCE ANALYSIS

8. The table below provides a comparison of each department's estimated projected revenue out-turn variance. The total variance for Period 8 has increased considerably from the last report due to a revision of the Council's loan charges calculation. These figures now take account of lower than anticipated interest rates and the revised timing of the General Fund capital programme resulting in a saving of £965k (see page 8 on the attached schedules).

Department	Forecast Outturn £'000		
	P3	P5	P8
Education	46	280	497
Environment	(14)	(8)	(25)
Environment – Support	(11)	(11)	(13)
Chief Executive's Office	33	13	37
Corporate & Community – Comm Res	(6)	33	103
Corporate & Community - Support	58	58	136
Other Expenditure/Housing	153	427	1,587
Housing Revenue Account	(17)	(17)	(25)
Total £ Variance	242	775	2,297
Total Budgeted Expenditure	223,092	223,209	223,209
% Variance	0.1%	0.3%	1.03%

9. 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

10. 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

11. 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

12. 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.
13. 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

14. The Council's projected revenue out-turn position is reported as an operational underspend of £2,296,900. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

RECOMMENDATIONS

15. 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.

REPORT AUTHOR

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Report date		19 December 2016	

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS 2016/17
PERIOD 8
As at 11th November 2016

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EDUCATION
REVENUE BUDGET MONITORING As at 11th November 2016

Explanation of Variances (over)/under	Forecast Variance £	Note
Employee Costs		
APT&C Costs	(132,400)	1
Manual / Sessional	(16,300)	2
Other Staff Costs	(192,400)	3
	(341,100)	
Property Costs		
Non Domestic Rates	(35,900)	4
Energy Costs	51,300	5
Various Property Costs	600	
	16,000	
Transport Costs		
SPT	41,400	6
SEN and Other Hires	(19,000)	
	22,400	
Supplies and Services		
PPP/PFI Costs	94,000	7
Catering Provisions	58,100	8
Various Supplies/ Services/ Administration Costs	14,700	
Miscellaneous initiatives	(179,500)	9
	(12,700)	
Third Party Payments		
Payments to Other Agencies (Early Years and ASN)	343,700	10
ERCL Service Payment	(24,900)	
	318,800	
Transfer Payments		
EMA Payments	(470,000)	11
Voluntary Organisations	(10,000)	
	(480,000)	
	(476,600)	
Income		
EMA Income	470,000	11
Grants Received	5,200	
School Meals Income	123,100	12
Catering Income	(33,600)	8
Cleaning Income	26,400	13
Other Agencies	181,800	14
Miscellaneous Income	200,500	15
	973,400	
NET EXPENDITURE	496,800	

Notes:

1. The overspend projected in APT&C relates mainly to staff who are currently on redeployment within the department.
2. The net overspend projected in Manual staffing relates to the costs associated with staff receiving detriment payments within Facilities Management offset by vacancies.
3. 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.
4. An overspend is projected in Non Domestic Rates. This is due to a higher increase in the rate poundage than that budgeted for.
5. An underspend is projected based on information known to date.
6. Underspend projected based on budget information received from Strathclyde Passenger Transport. This projection may be revised as the school year progresses and upon receipt of updated information from SPT.
7. An underspend is projected in relation to both PPP unitary charge payments and PFI catering subsidy
8. Underspend projected in relation to expenditure on school milk and welfare catering corresponding with the under-recovery of catering income.
9. Overspend relates to unbudgeted activity expenditure which is mainly covered by income from other agencies and miscellaneous income as per note 15.
10. 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. Should the number of children requiring these services change, this variance could change as the school year progresses.
11. Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
12. Additional income from the sale of school meals is forecast based on information known to date.
13. The over-recovery of income projected is mainly in relation to the unbudgeted cleaning of HSCP offices.
14. An over-recovery of income is forecast in relation to the recharge of Pupil Support Assistant (PSA) costs to other authorities and also in relation to income from the Scottish Qualifications Authority (SQA).
15. Over-recovery in miscellaneous income in relation to unbudgeted activity income which will be used to fund additional expenditure as per note 9.

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 8 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 £496,800. 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. This position may not be sustainable should new cost pressures arise as the new school year progresses.

HEALTH AND SOCIAL CARE PARTNERSHIP

REVENUE BUDGET MONITORING AS AT 11 November 2016

Explanation of Variances (over)/under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs	(105,900)	1
Other Staff Costs	(68,000)	2
	<u>(173,900)</u>	
Property Costs		
Gas & Electricity	71,000	3
Rents	10,000	3
Other Various Property Costs	11,600	3
	<u>92,600</u>	
Transport Costs		
Vehicle Hire	(65,000)	4
Other Transport Costs	(35,600)	5
	<u>(100,600)</u>	
Supplies and Services		
Aids For Disabled	38,000	
Office Equipment	83,000	6
Homecare -CM2000	(85,000)	7
Audit & Legal Fees	(68,000)	8
Other Supplies & Services	(5,700)	
	<u>(37,700)</u>	
Third Party Payments		
Fostercare Allowances	299,900	9
Kinship Carers	210,700	9
Adoption Allowances	(58,800)	9
C&F Respite	79,000	9
Community Care Packages	393,000	10
Other Agencies & Bodies	77,700	11
	<u>1,001,500</u>	
Transfer Payments		
All		
Support Services		
All	3,400	
Total Gross Expenditure		
	<u>785,300</u>	
Income		
General Grants	(89,500)	12
ILF Client income	(160,000)	13
General OLA Income	(298,000)	14
General Sales Fees etc	59,200	15
	<u>(488,300)</u>	
Contribution to IJB Reserves		
	<u>(297,000)</u>	
Total Net Expenditure		
	<u>-</u>	

Notes

- 1 The projected variance highlighted principally reflects higher staff costs and non recovery of staff turnover within Service Support (£186,000) and higher staff costs within Community Care (£75,000) being offset by lower staff costs within Children & Families (£155,000).
- 2 The projected variance highlighted principally reflects redundancy costs (£68,000) 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 (£36k) identified relates to a higher level of expenditure than budgeted within Mental Health Day Centres.
- 6 The projected reduction in expenditure highlighted reflects the reduction in income in regards Self Directed Support (see 11 below).
- 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 higher legal fees (£50,000) and an increase in the estimated audit fee of the Integration Joint Board (£18,000).
- 9 The projected variances highlighted reflects a lower level of expenditure in respect of foster care (£299,900) and kinship care (£210,700) and respite care (£79,000) due to a reduction in volume and cost of placements being offset by a higher level of adoption allowances than estimated (£58,800).
- 10 The projected variance identified as at Period 8 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.
- 11 The projected variance identified reflects lower level of expenditure in respect of supporting people payments.
- 12 The projected under recovery of income is largely offset by a reduction in projected expenditure (see 6 above).
- 13 The projected outturn reflects a lower level of income from Independent Living Fund (ILF) clients than estimated.
- 14 The projected outturn identified reflects a reduction in client related income due to change in the nature of the service being provided.
- 15 The projected outturn largely reflects the recovery of staff salary costs from partner agencies & bodies.

Delivery of Agreed Efficiencies

All efficiencies continue to be monitored and where potential slippage is identified alternatives will be identified as required.

Summary

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The outturn projection shows a favourable variance of £297,000. 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.

**ENVIRONMENT NON SUPPORT
REVENUE BUDGET MONITORING AS AT 11 NOVEMBER 2016**

Explanation of Variances - (Over) / Under	Total Variance £	NOTE
Staff Costs		
Aptc Pay	(108,100)	1.
Manual Pay	103,400	2.
Other Staff costs	177,400	3.
	172,700	
Property Costs		
Rents	(65,000)	4.
Other Property Costs	29,500	5.
	(35,500)	
Transport Costs		
Transport Costs	(64,000)	6.
	(64,000)	
Supplies & Services		
General Contractors	(167,200)	7.
Waste Disposal/Landfill Tax/Disposable Sacks	182,100	8.
Consultancy Fees/ Agency Staff	(330,800)	9.
Training	(47,000)	10.
Woodlands Management/Treeworks	(236,500)	11.
Insurance	(21,200)	12.
Other A/cs of the Authority including Money Advice Costs	(115,100)	13.
Materials - Roads Contracting Unit	(121,600)	14.
Miscellaneous	(71,700)	15.
SPT Grant work/Sustrans	(417,500)	19.
	(1,346,500)	
Third Party Payments		
Other Third Party Payments incl. Clyde Valley Shared Waste project- Project Management Contribution & Outdoor Access Spend	(71,700)	16.
Scientific Services Costs	23,200	17.
	(48,500)	
Transfer Payments		
Other Transfer Payments	(61,200)	18.
	(61,200)	
Support Services		
Support Service Recharge - reduction in costs due to Money Advice no longer Central Support	100,000	13.
	100,000	
	(1,283,000)	
GROSS EXPENDITURE		
Income		
Spt Grant Income	230,000	19.
Other Roads Grants and various smaller grants i.e. Outdoor Access & Energy Management Grants Received	280,600	19.
	510,600	
General Sales Fees Etc	72,800	20.
Income - Bus Shelter Advertising	9,600	
Sale Of Recyclables	49,800	21.
Sales, Fees and Charges	132,200	
	22,900	22.
RCU/Vehicles Income	22,900	
Contract Income	22,900	
Other Agencies General	53,900	23.
Other Acct Of Auth - General	130,700	24.
Cont From Repairs&Renewals Fd	59,000	25.
Contribution From Reserves	133,400	26.
Property Rentals	186,300	27.
Miscellaneous Income	28,600	
Other Income	591,900	
	1,257,600	
NET EXPENDITURE	(25,400)	
Notes:	<ol style="list-style-type: none"> 1. Overspends in Planning offset by additional planning income(note 20), 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 26) 2. Underspend in manual staff costs due to vacancies 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 27) 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 met via income recovery. 7. Parks rechargeable works, and enforced repairs - offset by additional income (See note 24) Also Roads path spend offset by developers contributions. (See Note 26) 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 9. Consultant costs related to change programme implementation, agency costs within cleansing to cover vacancies etc. 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. Miscellaneous smaller overspends, including material costs within Parks. 16. 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 19 and 23) 17. Projected underspend in Scientific Services costs in Environmental Health. 18. Consultants spend (Scottish Water) covered by income from repairs and renewals - (see Note 25) 19. SPT and Sustrans grant income to offset projected spend in Roads, also smaller grant related to Outdoor Access work.(see note 16) 20. Projected over recoveries in Planning and Building Control income to partially offset payroll overspends (see note 1). 21. 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. 22. 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. 23. Includes Grant income and contributions within Outdoor access. 24. Over recovery of income reflects parks rechargeable works and enforced repairs (see note 7) 25. Contribution from Repairs and Renewals to offset Scottish Water consultancy spend in Economic Development. (see note 18) 26. Contribution from Developers contributions to offset Roads Paths expenditure - (see note 7), over recovery of income to reflect additional expenditure within Whitelee windfarm. 27. 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	<p>Period 8 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 early underspends allows an overspend position to be shown at period 8 of £25,400. 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.</p>	

ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES
REVENUE BUDGET MONITORING AS AT 11th NOVEMBER 2016

Explanation Of Variances - (over) / under	Total Variance (£)	Note
Employee Costs		
APT&C Staff Costs	31,400	1.
APTC O/Time	10,500	
Travel & Misc costs	13,800	1.
	55,700	
Property Costs		
Rates/Water Rates/Rents	(10,800)	2.
Gas/Electricity	(2,200)	
Repairs/Minor Adaptations	(1,600)	
Property Repairs funded from Repairs and Renewals	(500)	
Other Property Costs	(1,300)	
	(16,400)	
Supplies and Services		
Agency Labour/Interns	(123,200)	3.
Other	(30,100)	4.
	(153,300)	
GROSS EXPENDITURE		
	(114,000)	
Income		
Other A/cs of the Authority - recovery of Non-Operational Buildings Costs	42,900	5.
Costs Recovered from Capital	60,900	6.
Misc Income	(2,200)	
Total Income	101,600	
NET EXPENDITURE		
	(12,400)	
Notes		
<p>1. Underspend in Payroll costs within Health and Safety due to vacancies.</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 5.)</p> <p>3. Agency costs incurred in part to oversee HRA capital programme. Consultancy costs incurred relate to the requirement for particular professional skills- offset by projected over-recovery in income (see note 6)</p> <p>4. Other supplies and services overspends including hardware and software costs to support design work- offset by projected over-recovery in income (see note 6)</p> <p>5. Recovery of costs for Non - Operational properties from Central resources.(see note 2)</p> <p>6. 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 8 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. An overspend of £12,400 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 11th November 2016

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	83,100	1
Overtime	5,400	
Other Staff Costs	2,800	
Misc	400	
	91,700	
Property Costs		
Misc Property Variances	(19,300)	2
	(19,300)	
Transport Costs		
Misc property variances	(5,800)	3
	(5,800)	
Supplies and Services		
Community Planning - database upgrade	(30,000)	4
Misc Supplies	(16,000)	
	(46,000)	
Third Party Payments		
	1,300	
	1,300	
Transfer Payments		
	4,000	
	4,000	
GROSS EXPENDITURE TOTAL	25,900	
Income		
Misc Income	77,100	5
	77,100	
NET EXPENDITURE TOTAL	103,000	

Notes:

- 1 Underspend in basic pay plus on costs due to turnover and further vacancies 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 - Charge for hire vehicle in addition to increased maintenance costs.
- 4 Community Learning and Development - expected cost for upgrade to Community Learning and Development database (see note 6).
- 5 Includes carry forward for Community Learning and Development database (see note 4), over-recovery of Registrars services from Miscellaneous and additional grant 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 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs which currently reflects an overall underspend of £103,000. 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 11th November 2016

Explanation Of Variances (Over)/Under	Probable Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	316,100	1
Other Staff Costs & travel	(157,800)	2
	158,300	
Property Costs		
Office Furniture & minor adapts	(5,000)	
Misc property costs	(16,000)	3
	(21,000)	
Transport Costs	100	
Supplies and Services		
Purchase of Software	(10,900)	4
Maintenance Hardware & Software	(34,700)	5
Licences for Microsoft and Information at Work	(35,100)	6
Print Room - Printer Hire & Copy charges	28,300	7
Events Support	(6,700)	
Telephones	10,500	8
Misc Supplies & Services	(25,000)	9
	(73,600)	
Third Party Payments	(27,700)	10
GROSS EXPENDITURE TOTAL	36,100	
Income		
Benefits Admin	2,600	
Other Local Authority Income	(1,400)	
Modernisation Fund	91,400	11
Repairs and Renewals	17,000	12
Miscellaneous income	(9,700)	
	99,900	
NET EXPENDITURE TOTAL	136,000	

Notes:

- 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 and Temporary Staff in ICT and Revenues.
- 3 Relates to Refurbishment, including Gadget Bars, of Reception Areas at both Eastwood and Barrhead offices, funded by the Repairs and Renewals Fund (see note 12)
- 4 Purchase of additional software mainly in the Creditors section and Council Tax.
- 5 LAGGAN Upgrade - offset by Carry Forward (see note 12). Flexi System upgrade - offset by recharge
- 6 Microsoft IT Contract - due to digital capacity more licences are required. Info at Work Licences also included for Council Tax and Non Domestic Rates.
- 7 Impact following implementation of new print contract.
- 8 Underspend on telephones across several services, projection based on last year's spend.
- 9 Overspend is largely due to restructuring costs within the service.
- 10 Improvement Service Secondment costs, recharged to Modernisation Fund (See Note 11)
- 11 Costs recovered from Modernisation Fund for posts in HR (EDRMS), Creditors, Project Management Office and Improvement Service (See Note 10).
- 12 Contribution from Repairs & Renewals for Reception areas and LAGGAN upgrades (See notes 3 and 5).

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 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £136,000. Where overspends or spending pressures have been identified, these will be offset by additional income or underspends to bring the position back to a balanced budget.

CHIEF EXECUTIVES OFFICE
REVENUE BUDGET MONITORING - AS AT 11 NOVEMBER 2016

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on costs	(10,800)	1
Overtime	(2,300)	
Travel & Subsistence	3,700	
Redundancy & Severance Pay	(51,600)	2
Other Miscellaneous Staff Costs	8,900	3
	(52,100)	
Supplies and Services		
Miscellaneous Supplies and Services	16,400	4
Printing and Stationery	6,900	5
Telephones	2,600	
Corporate Training	(16,300)	6
Staff Conferences	2,100	
Legal Expenses	(8,600)	7
Insurance	1,100	
Publications & Subscriptions	6,500	
Archiving Costs	4,500	
Other Administration Costs	5,200	
Other Operating Costs	3,600	
	24,000	
Third Party Payments		
Purchasing Consortium	1,300	
	1,300	
Gross Expenditure	(26,800)	
Income		
Sales, Fees and Charges		
General Sales Fees and Charges	(2,600)	
Civic Licensing Income	12,800	8
Licensing Board Income	13,000	9
Registration Fees	(400)	
Other Accounts of the Authority		
Other Accounts of the Authority -General	19,300	10
Costs Recovered from Capital	25,000	11
Recovery from Other Expenditure	(33,400)	12
Contribution from Previous Years	17,800	13
Legal Fees / Court Dues Recharged	11,000	14
Miscellaneous income	1,800	
	64,300	
Net Expenditure	37,500	
Notes:		
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.		
2 Payments of redundancy costs and a payment in lieu of notice in Accounting & Budgeting.		
3 Expected underspend within Other Miscellaneous Staff Costs reflecting a lower than budgeted requirement across the Chief Executive's Office.		
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.		
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.		
6 Projected increased Corporate Training funded by income from the Scottish Funding Council (see note 13).		
7 Expenditure on Legal Services is demand led and this year is anticipated to outturn above budget (see note 14).		
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.		
9 Licencing Board Income is projected to outturn above budget based on current levels of income to date and last years outturn.		
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.		
11 Recharge to capital by Legal Services of costs incurred in relation to Council House Sales.		
12 Higher income in Civic Licensing (see note 8) and the Licensing Board and lower operational costs resulting in a lower recharge to Miscellaneous Expenditure.		
13 The contribution from previous years relates to income from the Scottish Funding Council and resources increased Corporate Training (see note 6).		
14 Increased recharge of Legal Fees and Court Dues to other Departments (see note 7).		
Delivery of Agreed Efficiencies	All target efficiencies continue to be monitored.	
Summary	Period 8 figures have been prepared on a probable outturn basis and therefore reflect the projected full year costs which currently reflects an overall underspend of £37,500. All variances will continue to be monitored to ensure their status is consistent with that reported.	

MISCELLANEOUS EXPENDITURE & INCOME
REVENUE BUDGET MONITORING - AS AT 11 NOVEMBER 2016

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on Costs	(1,500)	
Redeployment Pool	(250,000)	1
	(251,500)	
Property Costs		
Non Domestic Rates	(300)	
	(300)	
Supplies and Services		
Professional Fees	(8,200)	2
Legal Fees	(1,200)	
Insurance	(2,800)	
Welfare Reform	15,400	3
Audit Fee	11,300	4
COSLA	(900)	
Street Nameplates	5,000	
Restructuring Costs	434,000	5
Equal Pay Payments	(128,200)	6
Non Street Lighting/Maintenance	25,000	7
Miscellaneous Expenditure	(10,000)	8
	339,400	
Third Party Payments		
Donations	(1,000)	
	(1,000)	
Transfer Payments		
Superannuation Additional Allowances	263,000	9
	263,000	
Support Services		
Civic Licensing Recharge	20,000	10
Licensing Board Recharge	13,400	10
Civil Defence	1,400	
Registrars	(11,600)	11
	23,200	
Depreciation and Impairment Losses		
Loan Debt	965,000	12
	965,000	
Gross Expenditure		
	1,337,800	
Income		
Property Rentals	8,200	13
Provision Release	136,400	14
Miscellaneous Income	14,000	15
	158,600	
Net Expenditure		
	1,496,400	
Notes:		
<p>1 Estimated cost of Redeployment Pool met by budget in Supplies and Services - Restructuring Costs (see note 5).</p> <p>2 Equal Pay Tribunal advice to be covered by income from Equal Pay Provision (see note 14).</p> <p>3 Underspend in recharge from Welfare Reform due to vacancies in Corporate & Community Services.</p> <p>4 Underspend due to a reduction in External Audit Fee.</p> <p>5 Lower than anticipated call on Corporate Resource. Part of this projected underspend offsets the Redeployment Pool costs noted above (see note 1).</p> <p>6 Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 14).</p> <p>7 Projected underspend on Non Street Lighting/Maintenance based upon last years outturn and current levels of expenditure for the year to date.</p> <p>8 Fees in relation to professional VAT services offset by Miscellaneous Income (see note 15).</p> <p>9 Lower than anticipated expenditure within Superannuation Additional allowances.</p> <p>10 Reduction in recharge from Service Departments due to lower net costs for Civic Licensing and Licencing Board.</p> <p>11 Increase in recharge from Registrars due to lower than budgeted fee income and higher property costs.</p> <p>12 Projected underspend due to lower interest rates and the revised timing of the General Fund capital programme.</p> <p>13 Rental income includes fee income from a company filming in East Renfrewshire.</p> <p>14 Matched Provision Release to cover Equal Pay Payments (see notes 2 & 6).</p> <p>15 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 8).</p>		
Delivery of Agreed Efficiencies		All target efficiencies continue to be monitored.
Summary	Taking into account the latest information at Period 8, the forecast variance is an underspend of £1,496,400. All variances will continue to be monitored to ensure their status is consistent with that reported.	

OTHER HOUSING
PROBABLE OUTTURN VARIANCES - as at 11th November 2016

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
New Grant Funded posts	(39,800)	1
Various other payroll costs	(13,800)	2
	(53,600)	
Property Costs		
Lease payments for Private Sector Leasing (PSL's) properties	(10,700)	3
Security, storage household effects and other various property costs.	(11,800)	4
	(22,500)	
Supplies and Services		
Cost of renovating, furniture etc. in Homeless properties	6,700	5
Translation & interpretation and other Refugee related charges.	(29,400)	1
	(22,700)	
Third Party Payments		
Owner Occupier Receipts and other payments	(3,800)	
	(3,800)	
Transfer Payments		
HB's - Rent Rebates and Allowances	(935,700)	6
Specific Debt Written Off	(50,000)	7
PSHG - Repairs Grant	(24,700)	8
Bed & Breakfast Accommodation and other miscellaneous charges	21,000	9
	(989,400)	
	(1,092,000)	
Income		
HB's - Rent Rebates and Allowances	950,700	6
Welfare Reform Income	19,600	1
PSHG Grant Income	24,700	8
Refugee Grant Income	68,600	1
HPU/PSL income	76,800	10
Various other small income variances	21,600	11
Total Income	1,162,000	
NET EXPENDITURE	Totals 70,000	

Notes:

1. Two posts - Welfare Reform Housing Officer and Refugee Resettlement Officer post and translation costs matched by additional funding.
2. New Affordable Housing Officer post funded through payroll and other savings.
3. Lease payment reflecting increase in number of Private Sector Leasing properties offset by additional income (see note 10)
4. Increase in Security, Storage of Household Effects and various other property charges.
5. Various planned savings including refurbishment costs and recharges from other departments.
6. Housing Benefit net movements based on mid year Department of Works and Pensions return.
7. Estimated impact of debt write off - related to recharge of repair work.
8. Overspend funded through additional Private Sector Housing Grant income from carry forward of 2015/16 funds.
9. Planned saving through reduction in use of Bed & Breakfast for temporary homeless accommodation.
10. Over-recovery reflecting reduced impact of Welfare Reform on rental income in 2016/17.
11. 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 8 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. A projected underspend in Bed and Breakfast accommodation in line with management action and, due to later than anticipated roll out of welfare reform changes, a smaller than anticipated impact on rental income allows an underspend of £70,000 to be shown at period 8.

**COMBINED HOUSING REVENUE ACCOUNT (HRA)
REVENUE BUDGET MONITORING AS AT 11th NOVEMBER 2016**

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
HMT vacant posts/overtime	103,100	1
Other Payroll costs including turnover.	(2,200)	
	100,900	
Property Costs		
All Property costs	48,200	2
	48,200	
Supplies and Services		
Agency Labour	(125,900)	1
Materials and Contractors	(52,500)	3
Owner Occupier Receipts	(462,000)	4
Irrecoverables	(84,000)	5
Other Supplies & Services	(64,000)	6
	(788,400)	
Transfer Payments		
Bad Debt Provision and Debt Write-Off	(276,000)	5
Other miscellaneous Transfer Payments	(54,700)	7
	(330,700)	
Depreciation & Impairment Losses		
Loan Charges	60,000	8
	60,000	
Gross Expenditure	(910,000)	
Income		
Rental income/Recharged Repairs/Service Charges	(8,300)	
Non-HRA generated income(including from Capital)	182,000	9
Contribution from Bad Debt Provision	249,000	5
Owner Occupier Receipts	462,000	4
Total Income	884,700	
NET EXPENDITURE	(25,300)	
Totals		

Notes:

- Vacant Craft posts covered by increased Agency Labour.
- Various savings within property charges including utilities, insurance excess and rent/rates.
- Estimated additional costs required to generate additional Capital and other income. (see note 9)
- Estimated value of capital spend on non-Housing Revenue Account properties matched by owner receipts.
- Net cost of debt including irrecoverables, write-offs, increase in Bad Debt Provision less contribution from Bad Debt Provision.
- Various minor overspends from miscellaneous Supplies expenditure categories, including void rent loss costs.
- Estimated 'one-off' costs to obtain capital receipts from sale of land sites, also consultancy costs related to change programme.
- Projected underspend in loans charges linked to increased capital receipts via right to buy sales.
- 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 8 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 expected capital receipts in this respect will have a 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. As a result a slight overspend is projected at period 8 but it is anticipated that management action can bring the account in on budget at the year end.

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
 PERIOD 8 11TH NOVEMBER 2016

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	26,000	128,272,300	66,035,700	63,821,000	2,214,700	496,800
HEALTH & SOCIAL CARE PARTNERSHIP	695,700	0	0	695,700	1,528,000	728,700	799,300	0
CONTRIBUTION TO INTEGRATION JOINT BOARD	46,089,000	0	0	46,089,000	17,481,000	17,481,000	0	0
ENVIRONMENT	28,430,900	0	0	28,430,900	13,934,500	13,117,600	816,900	(25,400)
ENVIRONMENT - SUPPORT	0	0	0	0	1,132,000	1,062,800	69,200	(12,400)
CHIEF EXECUTIVES OFFICE	0	0	0	0	1,758,900	1,686,100	72,800	37,500
CORP & COMM - COMMUNITY RESOURCES	3,707,700	0	0	3,707,700	1,922,900	1,788,200	134,700	103,000
CORP & COMM - SUPPORT	0	0	0	0	6,956,800	6,025,700	931,100	136,000
OTHER EXPENDITURE/HOUSING	13,386,900	0	0	13,386,900	2,474,700	1,434,100	1,040,600	1,566,400
JOINT BOARDS	2,293,000	0	0	2,293,000	1,662,700	1,662,200	500	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	(3,423,800)	(3,573,100)	149,300	(25,300)
TOTAL	223,209,200	0	0	223,209,200	111,463,400	105,234,300	6,229,100	2,296,900

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 8 11TH NOVEMBER 2016

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	124,342,200	0	(33,300)	124,308,900	76,461,100	75,233,500	1,227,600	(292,900)
Property Costs	15,121,600	0	9,100	15,130,700	9,551,400	8,002,100	1,549,300	41,800
Transport & Plant Costs	5,133,500	0	3,600	5,137,100	3,266,100	3,048,500	217,600	(147,900)
Supplies & Services	49,269,900	0	154,900	49,424,800	27,695,300	26,866,700	828,600	(2,117,500)
Third Party Payments	88,336,300	0	(700)	88,335,600	37,568,100	36,727,200	840,900	1,241,900
Transfer Payments	18,313,800	0	7,100	18,320,900	11,219,400	11,311,300	(91,900)	(1,594,300)
Support Services	18,636,800	0	0	18,636,800	93,100	35,400	57,700	126,600
Depreciation & Impairment Losses	16,695,200	0	0	16,695,200	0	0	0	1,025,000
Joint Boards	2,293,000	0	0	2,293,000	1,662,700	1,662,200	500	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	338,502,000	0	114,700	338,616,700	167,517,200	162,886,900	4,630,300	(1,697,000)
Income	115,292,800	0	114,700	115,407,500	56,053,800	57,652,600	1,598,800	3,993,900
TOTAL	223,209,200	0	0	223,209,200	111,463,400	105,234,300	6,229,100	2,296,900

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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		(33,300)	84,251,900	47,197,800	46,229,500	968,300	(341,100)
	Property Costs	10,152,600		9,100	10,161,700	6,419,000	5,499,000	920,000	16,000
	Transport & Plant Costs	1,768,900		3,600	1,772,500	1,157,400	953,700	203,700	22,400
	Supplies & Services	24,630,900		154,900	24,785,800	12,065,800	12,513,100	(447,300)	(12,700)
	Third Party Payments	6,970,000		(700)	6,969,300	4,452,900	4,740,400	(287,500)	318,800
	Transfer Payments	811,200		7,100	818,300	561,800	676,600	(114,800)	(480,000)
	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	140,700	141,209,700	71,854,700	70,612,300	1,242,400	(476,600)
	Income	12,822,700		114,700	12,937,400	5,819,000	6,791,300	972,300	973,400
TOTAL	128,246,300	0	26,000	128,272,300	66,035,700	63,821,000	2,214,700	496,800	

Budget Adjustments

Transfer from Welfare Reform Contingency Fund	26,000
Expenditure funded by Grant income	114,700
Grant income received	(114,700)
Devolved School Management - Employee Costs	(33,300)
Devolved School Management - Property Costs	9,100
Devolved School Management - Transport Costs	3,600
Devolved School Management - Supplies and Services	14,200
Devolved School Management -Third Party Payments	(700)
Devolved School Management -Transfer Payments	7,100
	<u>26,000</u>

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 8 11TH NOVEMBER 2016

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		24,100	8,458,900	4,248,900	3,725,700	523,200	85,600
	Primary Education	39,685,600		103,300	39,788,900	21,652,700	20,909,900	742,800	224,400
	Secondary Education	53,891,400		77,200	53,968,600	28,929,200	28,584,500	344,700	129,300
	Schools Other	3,259,000		(198,400)	3,060,600	1,852,400	1,746,100	106,300	18,900
	Special Education	6,394,500		42,000	6,436,500	2,941,300	3,092,700	(151,400)	180,700
	Psychological Services	870,600		18,600	889,200	512,200	498,800	13,400	(6,700)
	Transport (Excl Spec Educ)	996,100		0	996,100	741,300	493,100	248,200	78,100
	Bursaries/EMAs	0		0	0	0	26,600	(26,600)	0
	Provision for Clothing	180,700		0	180,700	174,300	144,400	29,900	0
	Administration & Support	7,794,900		(10,800)	7,784,100	1,820,200	1,822,300	(2,100)	(86,800)
	School Crossing Patrollers	0		0	0	(30,600)	(47,000)	16,400	23,200
	Catering	0		0	0	(93,600)	(258,400)	164,800	94,300
	Cleaning	0		0	0	(263,000)	(191,200)	(71,800)	(227,400)
	Culture & Leisure Services	6,738,700		(30,000)	6,708,700	3,550,400	3,273,500	276,900	(16,800)
	TOTAL	128,246,300	0	26,000	128,272,300	66,035,700	63,821,000	2,214,700	496,800

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)
Devolved School Management - Pre Five Education	24,100
Devolved School Management - Primary Education	103,300
Devolved School Management - Secondary Education	77,200
Devolved School Management - Schools Other	(228,400)
Devolved School Management - Special Education	42,000
Devolved School Management - Special Education	18,600
Devolved School Management - Administration & Support	(36,800)
	<u>26,000</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	19,792,700			19,792,700	10,791,500	10,867,100	(75,600)	(173,900)
	Property Costs	990,500			990,500	515,800	326,400	189,400	92,600
	Transport & Plant	167,900			167,900	103,400	128,600	(25,200)	(100,600)
	Supplies & Services	2,599,900			2,599,900	1,485,700	701,000	784,700	(37,700)
	Third Party Payments	34,303,500			34,303,500	15,205,000	14,137,000	1,068,000	1,001,500
	Transfer Payments	-			-	-	-	-	-
	Support Services	2,326,000			2,326,000	9,300	6,300	3,000	3,400
	Depreciation and Impairment Losses	695,700			695,700	-	-	-	-
	Total Expenditure	60,876,200	-	-	60,876,200	28,110,700	26,166,400	1,944,300	785,300
	Income	10,758,500			10,758,500	9,101,700	7,956,700	(1,145,000)	(488,300)
	Funding From Integration Joint Board	49,422,000			49,422,000	17,481,000	17,481,000	0	(297,000)
	Total	695,700	0	0	695,700	1,528,000	728,700	799,300	0

The revised 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 8 11TH NOVEMBER 2016

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	764,800			764,800	362,000	418,300	(56,300)	(25,000)
	Children & Families	8,290,500			8,290,500	4,208,500	3,147,000	1,061,500	644,000
	Older People	22,594,900			22,594,900	10,225,400	11,081,100	(855,700)	(262,000)
	Physical/Sensory Disability	3,689,900			3,689,900	2,178,000	2,184,300	(6,300)	(298,000)
	Learning Disability	7,495,000			7,495,000	1,650,300	1,493,900	156,400	(126,000)
	Mental Health	1,447,200			1,447,200	582,500	503,400	79,100	301,000
	Addictions/Substance Misuse	264,500			264,500	9,700	(71,000)	80,700	139,000
	Criminal Justice	44,900			44,900	54,200	(22,500)	76,700	0
	Support Service & Management	5,526,000			5,526,000	(261,600)	(524,800)	263,200	(76,000)
			50,117,700	0	0	50,117,700	19,009,000	18,209,700	799,300
	Core Funding from Integration Joint Board	49,422,000		0	49,422,000	17,481,000	17,481,000	0	(297,000)
	Total	695,700	0	0	695,700	1,528,000	728,700	799,300	-

The revised 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 8 11TH NOVEMBER 2016

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			46,089,000	17,481,000	17,481,000	0	-
									-
		46,089,000	-	-	46,089,000	17,481,000	17,481,000	0	-

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	6,906,200	6,793,400	112,800	172,700
	Property Costs	1,849,100			1,849,100	817,400	678,100	139,300	(35,500)
	Transport & Plant Costs	2,989,000			2,989,000	1,839,500	1,828,900	10,600	(64,000)
	Supplies & Services	16,717,100			16,717,100	9,904,300	10,049,000	(144,700)	(1,346,500)
	Third Party Payments	300,600			300,600	176,500	122,200	54,300	(48,500)
	Transfer Payments	283,900			283,900	124,200	248,600	(124,400)	(61,200)
	Support Services	2,336,300			2,336,300	(600)	0	(600)	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	19,767,500	19,720,200	47,300	(1,283,000)
	Income	12,163,200			12,163,200	5,833,000	6,602,600	769,600	1,257,600
TOTAL	28,430,900	0	0	28,430,900	13,934,500	13,117,600	816,900	(25,400)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	510,700	525,100	(14,400)	(147,700)
	Environment Accomodation	0			0	495,600	411,100	84,500	0
	Energy Management	78,400			78,400	45,100	52,000	(6,900)	11,100
	Development Management	508,500			508,500	182,300	144,200	38,100	(18,000)
	Development Planning	878,000			878,000	429,200	56,200	373,000	(57,500)
	Economic Development	1,399,000			1,399,000	568,300	558,700	9,600	117,800
	Building Control	130,900			130,900	(7,200)	(32,900)	25,700	58,300
	Roads	12,414,600			12,414,600	6,347,300	5,874,600	472,700	(11,600)
	Roads Contracting Unit	0			0	(208,700)	(71,200)	(137,500)	0
	Parks	2,326,800			2,326,800	1,022,900	1,227,000	(204,100)	(321,700)
	Cleansing	4,249,000			4,249,000	1,869,600	1,837,400	32,200	45,800
	Waste Management	4,089,300			4,089,300	2,295,500	2,037,200	258,300	271,600
	Protective Services	1,228,400			1,228,400	537,800	620,100	(82,300)	26,500
	Vehicle Services	0			0	(153,900)	(121,900)	(32,000)	0
	TOTAL	28,430,900	0	0	28,430,900	13,934,500	13,117,600	816,900	(25,400)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	753,800	741,500	12,300	55,700
	Property Costs	861,900			861,900	634,800	538,400	96,400	(16,400)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	254,700			254,700	83,400	152,600	(69,200)	(153,300)
	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	1,472,000	1,432,500	39,500	(114,000)
	Income	772,000			772,000	340,000	369,700	29,700	101,600
TOTAL	1,774,700	0	0	1,774,700	1,132,000	1,062,800	69,200	(12,400)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	487,000	547,600	(60,600)	(32,800)
	Accommodation	948,700			948,700	645,000	515,200	129,800	20,400
	Total Expenditure	1,774,700	0	0	1,774,700	1,132,000	1,062,800	69,200	(12,400)
	TOTAL	1,774,700	0	0	1,774,700	1,132,000	1,062,800	69,200	(12,400)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	1,594,600	1,553,800	40,800	91,700
	Property Costs	79,300			79,300	50,400	57,000	(6,600)	(19,300)
	Transport & Plant Costs	41,800			41,800	25,800	24,300	1,500	(5,800)
	Supplies & Services	256,300			256,300	131,900	197,600	(65,700)	(46,000)
	Third Party Payments	66,000			66,000	66,000	55,600	10,400	1,300
	Transfer Payments	187,000			187,000	164,900	150,700	14,200	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	2,033,600	2,039,000	(5,400)	25,900
	Income	527,400			527,400	110,700	250,800	140,100	77,100
TOTAL	3,707,700	0	0	3,707,700	1,922,900	1,788,200	134,700	103,000	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	462,500	474,000	(11,500)	(25,300)
	Community Planning	446,000			446,000	147,400	113,500	33,900	57,000
	Community Facilities	156,600			156,600	90,800	87,600	3,200	(1,800)
	Community Safety	1,611,900			1,611,900	826,900	783,800	43,100	70,600
	Equalities	124,300			124,300	67,200	65,800	1,400	2,200
	Registrars/Grants	152,300			152,300	193,100	133,800	59,300	0
	Auchenback Resource Centre	30,700			30,700	18,900	16,400	2,500	0
	Area Forums	0			0	0	0	0	0
	Community Resources Mgt	108,000			108,000	116,100	113,300	2,800	300
TOTAL		3,707,700	0	0	3,707,700	1,922,900	1,788,200	134,700	103,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	4,984,000	4,815,500	168,500	158,300
	Property Costs	3,500			3,500	2,300	11,700	(9,400)	(21,000)
	Transport & Plant Costs	61,600			61,600	37,900	32,000	5,900	100
	Supplies & Services	3,243,200			3,243,200	2,162,800	1,784,500	378,300	(73,600)
	Third Party Payments	64,100			64,100	3,600	9,200	(5,600)	(27,700)
	Transfer Payments	4,211,300			4,211,300	141,000	52,100	88,900	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	0	17,118,200	7,331,600	6,705,000	626,600	36,100
	Income	7,452,600			7,452,600	374,800	679,300	304,500	99,900
TOTAL	9,665,600	0	0	9,665,600	6,956,800	6,025,700	931,100	136,000	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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			773,100	771,200	653,300	117,900	(60,000)
	Council Tax & NDR	127,800			127,800	330,600	276,000	54,600	35,100
	ICT	3,554,000			3,554,000	1,960,700	1,427,800	532,900	(18,300)
	Directorate	161,900			161,900	89,300	91,700	(2,400)	(3,200)
	Policy	447,700			447,700	296,600	329,800	(33,200)	22,200
	Public Relations	372,700			372,700	283,300	267,100	16,200	15,300
	Corporate Personnel	1,735,200			1,735,200	1,257,800	1,143,700	114,100	53,000
	Admin & Printing	894,000			894,000	622,800	561,200	61,600	81,700
	Members Expenses	0			0	293,200	281,000	12,200	0
	Customer Services & MART	1,599,200			1,599,200	1,051,300	994,100	57,200	10,200
TOTAL		9,665,600	0	0	9,665,600	6,956,800	6,025,700	931,100	136,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	1,593,000	1,635,600	(42,600)	(52,100)
	Property Costs	0			0	0	0	0	0
	Transport Costs	0			0	0	0	0	0
	Supplies & Services	354,500			354,500	233,800	188,800	45,000	24,000
	Third Party Payments	71,000			71,000	71,000	69,600	1,400	1,300
	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	1,897,800	1,894,000	3,800	(26,800)
	Income	414,000			414,000	138,900	207,900	69,000	64,300
TOTAL	3,104,600	0	0	3,104,600	1,758,900	1,686,100	72,800	37,500	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	135,100	126,600	8,500	(1,800)
	Accountancy	1,607,100			1,607,100	967,400	970,500	(3,100)	0
	Legal	587,300			587,300	327,600	330,700	(3,100)	31,300
	Procurement	421,000			421,000	265,100	264,700	400	5,500
	Civic Licensing	0			0	(49,300)	(90,400)	41,100	0
	Licensing Board	0			0	(23,400)	(52,000)	28,600	0
	Internal Audit	246,800			246,800	136,400	136,000	400	2,500
	Total Expenditure	3,104,600	0	0	3,104,600	1,758,900	1,686,100	72,800	37,500
TOTAL	3,104,600	0	0	3,104,600	1,758,900	1,686,100	72,800	37,500	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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		0	11,308,200	1,278,700	688,400	590,300	1,337,800
	Income	217,000			217,000	10,400	67,300	56,900	158,600
		11,091,200	0	0	11,091,200	1,268,300	621,100	647,200	1,496,400
	Other Housing	2,295,700			2,295,700	1,206,400	813,000	393,400	70,000
	TOTAL	13,386,900	0	0	13,386,900	2,474,700	1,434,100	1,040,600	1,566,400

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 8 11TH NOVEMBER 2016

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	2,073,300	1,985,300	88,000	100,900
	Property Costs	1,267,900	0		1,267,900	729,100	557,400	171,700	48,200
	Transport & Plant Costs	165,900	0		165,900	102,100	81,000	21,100	0
	Supplies & Services	2,241,500	0		2,241,500	1,223,100	1,237,000	(13,900)	(788,400)
	Third Party Payments	0	0		0	0	0	0	0
	Transfer Payments	40,800	0		40,800	25,100	20,700	4,400	(330,700)
	Support Services	794,100	0		794,100	0	0	0	0
	Depreciation & Impairment Losses	4,412,600	0		4,412,600	0	0	0	60,000
	Total Expenditure	12,697,700	0	0	12,697,700	4,152,700	3,881,400	271,300	(910,000)
	Income	12,697,700	0		12,697,700	7,576,500	7,454,500	(122,000)	884,700
	TOTAL	0	0	0	0	(3,423,800)	(3,573,100)	149,300	(25,300)