

EAST RENFREWSHIRE COUNCILCABINET6 April 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 for each department up to period 11 and is based on the financial position as at 3 February 2017.

RECOMMENDATION

2. It is recommended that:
 - (a) members approve the operational adjustments and note the reported probable out-turn position;
 - (b) management action is taken to remedy the forecast overspend in Environment (Support); and
 - (c) all departments continue to closely monitor their probable outturn position.

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

BACKGROUND

4. This report shows the forecast out-turn position as at period 11 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 2 March 2017 report to Council	224,437
Additional Grant Funding	26
Total Net Expenditure to be Monitored	224,463

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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 3 February the estimated year end position shows a favourable variance on net expenditure of £4,058,900 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 £4,058,900 and as agreed by Council on 9th March 2016 there is no budgeted transfer to reserves. Council Tax collection has been higher than budgeted with additional income of £800,000 now anticipated, bringing the total forecast underspend on General Fund services to £4,858,900.

8. Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £1,649k, due mainly to lower than anticipated payments to other agencies & bodies in both Pre five and Special Education. In addition teaching costs are underspent due to the lack of availability of supply teachers and higher than expected levels of income in the sale of schools meals and wraparound care are also anticipated.

ii) Corporate & Community – Community Resources

The projected underspend of £111k is primarily due to payroll savings arising from delays in filling vacant posts coupled with reduced spending on supplies & services.

iii) Corporate & Community - Support

The anticipated underspend of £183k is mainly due to payroll savings arising from delays in filling vacant posts.

iv) Other Expenditure

The underspend of £1,727k mainly reflects a revised calculation of the Council's loan charges. The anticipated saving of £965k takes account of lower interest rates and the revised timing of the General Fund capital programme. In addition corporate resources for restructuring are also underspent by £611k.

v) Health & Social Care Partnership (HSCP)

The ongoing review of current care package commitments and the volume of and cost of child placements highlights a projected favourable variance of £853,000 by the year end. This reflects the early achievement of 2017/18 savings. This is an improvement of £173k from that previously reported. The projected underspend will be taken forward as a reserve within the Integration Joint Board.

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	P11
Education	46	280	497	1,193	1,649
Contribution to IJB	0	0	0	0	0
Environment	(14)	(8)	(25)	(21)	0
Environment – Support	(11)	(11)	(13)	(5)	(6)
Chief Executive's Office	33	13	37	30	29
Corporate & Community – Comm Res	(6)	33	103	65	111
Corporate & Community - Support	58	58	136	316	183
Other Expenditure/Housing	153	427	1,587	1,926	2,093
Housing Revenue Account	(17)	(17)	(25)	0	0
Total £ Variance	242	775	2,297	3,504	4,059
Total Budgeted Expenditure	223,092	223,209	223,209	224,437	224,463
% Variance	0.1%	0.3%	1.03%	1.56%	1.81%

CONCLUSIONS

10. The Council's projected revenue out-turn position is reported as an operational underspend of £4,858,900. 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

11. It is recommended that:
- (a) members approve the operational adjustments and note the reported probable out-turn position;
 - (b) management action is taken to remedy the forecast overspend in Environment (Support); and
 - (c) all departments continue to closely monitor their probable outturn position.

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Report date		10 March 2017	

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

**BUDGET MONITORING REPORTS
PERIOD 11
As at 3rd February 2017**

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PROBABLE OUTTURN FORECAST AS AT 3rd FEBRUARY 2017 - £1,648,800 UNDERSPEND

Pre Five Education (£437,000 underspend)

An underspend is projected in relation to local government staffing (£88k) and payments to partnership providers (£124k). In addition an over-recovery of income in relation to Wraparound charges is forecast due to increased capacity (£233k).

Primary Education (£444,000 underspend)

The main areas of underspend projected relate to payroll costs for both teaching and local government staff (£107k) and the PFI catering subsidy (£78k). Over-recoveries of income are forecast in relation to the sale of school meals (£130k) and the recharge of Pupil Support Assistants (PSAs) to other local authorities (£80k).

Secondary Education (£549,400 underspend)

A net underspend is projected in relation to payroll costs for teaching and local government staff (£262k). Utilities are also forecast to be underspent (£96k) due to lower than budgeted tariffs. Over-recoveries of income are forecast in relation to the sale of school meals (£69k), recharge of PSAs to other local authorities (£65k) and income received from the Scottish Qualifications Authority (£57k).

Special Education (£366,100 underspend)

The main area of underspend is in relation to payments to other agencies and bodies for pupils attending establishments out with the authority (£394k), this is partially offset by a projected overspend in hospital tuition (£56k).

Transport (Excl Special Education) (£88,700 underspend)

An underspend is projected based on updated information received from Strathclyde Passenger Transport (SPT) (£56k). An over-recovery of income is forecast in relation to privilege travel places (£38k).

Administration & Support (£81,900 overspend)

Redundancy costs authorised to date in order to deliver approved savings have been met by the department (£68k)

Catering (£88,800 underspend)

Pro-active management of staffing and catering provisions has led to projected underspends in both of these areas. Payroll costs are projected to be underspent by (£63k) whilst the net underspend on provisions is (£19k).

Cleaning (£212,700 overspend)

The projected overspend in Cleaning arises primarily due to detriment payments being made to staff following the implementation of an approved saving (£125k). Net overspends are also projected in relation to agency staff employed to cover sickness and vacancies and higher than budgeted superannuation costs (£91k).

Culture & Sport (£75,800 overspend)

An overspend is projected in relation to the service payment paid to ERCL to recognise issues identified in relation to income and irrecoverable VAT (£100k). In addition a budget has been transferred in relation to an admin resource (£24k). This is partially offset by a projected underspend in relation to utility costs based on current experience to date (£60k).

Other Services (£45,200 underspend)

A number of minor variances across the department contribute to this variance, mainly, an underspend in relation to clothing grant payments (£29k).

Summary: Period 11 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The current forecast indicates an underspend of £1,648,800 which represents 1.3% of the Education department budget. This increase from the Period 10 forecast arises due to an increased underspend within payroll costs and increased income forecast in relation to Wraparound charges. Overall across the department teaching costs are forecast to be underspent largely due to difficulties in securing supply cover and improvements in maximising attendance (£377,700), payments to other agencies is underspent in both Pre Five and Special education (£518,100). The over-recovery of sale of school meals (£200,900), recharge of PSAs (£135,500) and wraparound income (£232,600) also all contribute to the overall position reported. It should be noted that a number of underspends reported reflect the early realisation of savings approved for 2017/18 (£576,000).

PROBABLE OUTTURN FORECAST AS AT 3rd FEBRUARY 2017 – BREAK EVEN POSITION

Children & Families (£631,000 underspend)

The projected underspend of £631k is primarily due to a reduction in the volume and cost of child placements (£601k) and the investment in early intervention services which have reduced the need for residential support, being offset in part by an increase in direct payments and adoption (£64k).

Older Peoples Service (£377,000 overspend)

The projected overspend of £377k relates to a number of main pressure areas, including a) additional homecare (£106k) and Bonnyton (£155k) staff costs in order to provide the required level of care and to meet statutory staffing ratios, with work ongoing to mitigate the cost pressure identified b) day care and re-ablement service transport costs (£60k) due to higher than budgeted hire charges, c) higher than estimated expenditure in regards the CM2000 system in Homecare (£77k) and d) a projected overspend in respect of care packages and respite care (£478k). The main pressure area areas are partially offset by vacancies (£49k), a reduction in spend on home care private providers (£310k) and a reduction in contract catering costs due to service redesign (£89k).

Physical & Sensory Disability (£138,000 overspend)

The projected overspend of £138k largely reflects the committed cost of care packages reflecting a full year provision of high cost care packages.

Learning Disability (£411,000 underspend)

The projected underspend of £411k principally reflects a reduction in payments in respect of care package commitments (£566k) in part due to the early achievement of 2017/18 savings, being partially offset by a reduction in income from the Independent Living Fund (£92k).

Mental Health (£273,000 underspend)

The projected underspend of £273k reflects a reduction in the current cost of care packages (£223k) along with turnover savings from vacant posts (£43k).

Addictions & Substance Misuse (£187,000 underspend)

The projected underspend of £187k reflects staff vacancies (£132k), uncommitted residential care budget (£45k), and a reduction in property rental costs (£10k).

Other Services (£134,000 overspend)

A number of other variances across the department contribute to this adverse variance, including a lower than estimated saving from staff turnover.

Summary:

The projected underspend of £853,000 reflects projected full year costs and includes full provision for anticipated future commitments to 31 March 2017. The projection reflects that commitments are reviewed each period and as the financial year has progressed a taper has been applied. The current projection reflects an improvement of £173,000 from that previously reported, primarily due to a reduction in the cost of care commitments. The projected underspend of £853,000 will be taken forward as a reserve within the Integration Joint Board.

PROBABLE OUTTURN FORECAST AS AT 3RD FEBRUARY 2017 – BREAK EVEN POSITION

Directorate (£143,700 overspend)

Planned prior investment in Change Programme to achieve future savings. Offset by underspends in Economic Development and Planning and Building Standards (see below).

Planning and Building Control (£30,100 underspend)

Due to projected over recoveries of income in Planning and Building Control fees.

Economic Development (£128,200 underspend)

Early realisation of planned savings.

Roads (£190,900 overspend)

Trends in winter maintenance costs indicate an overspend is likely (£150k), a draw down from the winter contingency is now included in outturn figures to offset these costs. Since the previous probable outturn, the work available for the Roads Contracting Unit from the Capital programmes has diminished because of a skills shortage in the Roads Contracting Unit, resulting in an anticipated overspend in Roads revenue funded programmes (£225k). Over recoveries in income in sales fees and charges and other smaller underspends partially offset this additional cost.

Parks (£272,700 overspend)

Woodland management costs and related equipment expenditure significantly exceed the small budget that exists. This has been addressed in the 2017/18 budget process with additional resources being allocated to this area.

Cleansing (£41,600 underspend)

This is due to a reduction in equipment replacement costs related to the 3 weekly collection capital project, reduced transport costs due to newer vehicles being in place and vacancies within payroll. Also close management of the street cleansing contract allows an underspend to be shown.

Waste Management (£365,800 underspend)

A more favourable contract has been negotiated for waste disposal and alongside this tonnage levels continue to show signs of improving due to the new 3 weekly collection system now in place (£300k). There is also an increase in income from sales of recyclables due to a more favourable contract being negotiated. (£54k).

Other services (£41,600 underspend)

A number of minor variances across the department contribute to this favourable variance.

Summary: Period 11 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 and woodlands management costs. Since period 10 the Roads Contracting Unit has seen diminished income from work on Capital projects which has worsened the position within Roads, this has been partly offset by additional income generation. In addition during the current period an assumed contribution from the Winter contingency to offset winter maintenance pressures has been agreed. Rates for waste disposal are slightly favourable after a new contract agreement and the new 3 weekly managed collection service is now providing greater certainty of reduced residual waste tonnages. These positive factors, alongside management action in identifying underspends allows a break even position to be shown at period 11. All other overspends are planned and offset by a corresponding underspend or a projected over-recovery of income.

ENVIRONMENT - SUPPORT**PROBABLE OUTTURN FORECAST AS AT DATE 3rd FEBRUARY 2017 - £6,300 OVERSPEND****Property & Technical Services (£26,500 overspend)**

Property and Technical Services have an overall overspend of (£26k). This is mainly due to the use of Agency Workers and Consultant Fees within Capital projects (£124k), along with Software costs (£31k). However, vacancies within the Health and Safety team (£55k) and an over recovery of Fee income for Capital Projects (£70k) partially offset these overspends.

Central Accommodation (£20,200 underspend)

Central Accommodation has a projected underspend of (£20k). This is due to an underspend within water rates and relocation costs (£36k). However winter maintenance at council buildings is projected to cause an overspend (£30k). Various other smaller underspends contribute to the overall favourable variance.

Summary: Period 11 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 within Capital projects being offset by a projected over-recovery of fees. Winter maintenance for Council buildings will also overspend. An overspend of £6,300 is projected at the present time.

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

PROBABLE OUTTURN FORECAST AS AT 3RD FEBRUARY 2017 - £ 111,400 UNDERSPEND

Community Learning and Development (£12,600 overspend)

This overspend is mainly due to additional security provision (£10k) in the Barrhead Museum and the Edge coupled with additional expenditure on other property repairs and maintenance.

Community Planning (£61,900 underspend)

The underspend has resulted from income received for a secondment (£16k), in addition to other vacant posts within the team (£45k).

Community Facilities (£8,200 underspend)

The underspend is largely due to a reduction in overtime worked by Council Officers.

Community Safety (£47,500 underspend)

The underspend in Community Safety is due to a combination of over and underspends. Payroll is underspent (£62k) as a result of vacancies and there has been reduced spend on the transport and supplies budgets, however, this is set against a projected under-recovery on income.

Equal Opportunities and Community Resource Management (£6,400 underspend)

The underspend is due to a combination of reduced spending on supplies budgets and a lower charge from Renfrewshire Council for the Civil Contingencies service.

Summary:

The underspend of £ 111,400 on Community Resources is primarily due to reduced expenditure on payroll budgets arising from staff turnover and delays in filling vacant posts coupled with reduced spending on supplies budgets. The under-recovery on income within Community Safety is due to the review of traffic regulation orders resulting in reduced enforcement during the review.

CORPORATE & COMMUNITY - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 3RD FEBRUARY 2017 - £ 183,400 UNDERSPEND**Revenues and Council Tax (£59,300 underspend)**

The favourable position is as a result of underspends on payroll (£31k) due to staff turnover and subsequent slippage in filling posts combined with an underspend on legal expenses (£33k) as a result of the new Sheriff Officer Contract.

ICT (£49,500 underspend)

The underspend is due to a combination of staff vacancies (£13k) and reduced expenditure across various supplies and services budgets (£35k).

Directorate, Democratic Services, Customer & Business Change and Policy (£20,100 underspend)

The underspend is due to lower transport costs (£4k) and reduced expenditure on supplies and services (£16k).

Human Resources, Customer First, Communications and Printing (on budget)

Overall these services are expected to be on budget for the year end, however they include a number of under and overspends. The Human Resource service is absorbing some of the costs (£124k) of the Council's change programme. The Customer First budget is expected to be underspent (£81k) due to staff turnover resulting in unfilled posts. The Communications budget has been adversely affected (£9k) due to a redundancy payment as well as absorbing the costs for the Web Editor post. Conversely, the printing service is projected to be underspent (£52k) as a result of savings arising from the new corporate print contract with Canon.

Administration (£54,500 underspend) - The underspend is mainly due to vacant posts within the team (£42k) and reduced transport costs (£4k).

Summary:

The underspend of £ 183,400 on Support is mainly due to a combination of payroll underspends due to staff turnover, reduced expenditure on supplies and services budgets and reduced spending on legal expenses due to the renewal of the Sheriff Officer Contract. These savings are offset by additional costs within the Human Resources team to provide additional support for restructures across the Council in relation to the Modern Ambitious Programme.

CHIEF EXECUTIVE'S OFFICE

PROBABLE OUTTURN FORECAST AS AT 3rd FEBRUARY 2017 - £28,800 UNDERSPEND

Chief Executive's Office (£2,200 Overspend)

The £2k projected overspend is due to lower than budgeted staff turnover within the Chief Executive's Office. There is a planned overspend in Training costs (£18k) which is offset by income from the Scottish Funding Council (£18k).

Accountancy (On Budget)

Payroll costs are projected to overspend by £40k due to Redundancy and Severance pay costs (£52k) that are partly offset by vacant posts within the Department. There are also projected underspends in Miscellaneous Supplies and Services (£18k), Printing and Stationery (£4k) and Training (£3k) based upon last year's outturn and current levels of expenditure to date. There is a projected over recovery of income (£15k) for the recharge to Miscellaneous Expenditure of some of the redundancy costs noted above.

Legal (£20,300 Underspend)

Legal Services have additional projected income (£38k) due to the recharge to capital of costs incurred in relation to Council house sales and the recharge to other Council Departments for legal work undertaken on their behalf. This however is partly offset by additional expenditure on Legal Services own legal costs (£16k) and the purchase of voice recognition software (£9k).

Procurement (£8,400 Underspend)

Procurement has additional projected income (£18k) due to rebate income from procurement contracts and the recharge of some costs to City Deal. This additional income however, is partly offset by an overspend in staff costs incurred on the City Deal and additional superannuation costs of an employee re-admitted to the Superannuation scheme.

Civic Licensing (On Budget)

Taxi Licence income is higher than budgeted (£16k) due to increased uptake of taxi licences on the introduction of popular one, two or three year licences. This is partly offset by the additional cost of Taxi Licence plates (£8k). The net balance of expenditure on Civic Licensing is recharged to the Miscellaneous Expenditure Account.

Licensing Board (On Budget)

Licensing Board income is over budget (£17k) due to a higher level of activity than what is allowed for in the budget. The net balance of expenditure on Civic Licensing is recharged to the Miscellaneous Expenditure Account.

Internal Audit (£2,300 Underspend)

The favourable variance is due to lower expenditure in Supplies and Services principally in the Purchase of Equipment.

Summary: Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The main factors contributing to a projected underspend at Period 11 of £28,800 are the additional income in Legal Services for recharges to the capital programme and Procurement for additional income from contract rebates.

OTHER EXPENDITURE & INCOME**PROBABLE OUTTURN FORECAST AS AT 3rd FEBRUARY 2017 - £1,726,900 UNDERSPEND****Restructuring Costs (£184,000 Underspend)**

The forecast underspend reflects a lower than anticipated call on Corporate Resource.

Equal Pay (On Budget)

Equal Pay Payments (£128k) and Equal Pay Tribunal advice (£8k) offset by income from Equal Pay Provision (£136k).

Unallocated Overheads (£427,000 Underspend)

The projected underspend reflects a lower than anticipated expenditure within Superannuation Additional allowances.

Loan Debt (£965,000 Underspend)

A projected underspend in Loan Debt due to lower interest rates and the revised timing of the General Fund capital programme (£965k) is anticipated.

Other Services (£150,900 Underspend)

Projected underspend in Other Services is expected due to lower than budgeted recharges and additional income, both from other Council Departments.

Summary: Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The main factors contributing to a projected underspend at Period 11 of £1,726,900 are charges relating to Loan Debt, restructuring costs and lower than budgeted Superannuation Additional Allowance charges.

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OTHER HOUSING

PROBABLE OUTTURN FORECAST AS AT 3rd FEBRUARY 2017 - £345,600 UNDERSPEND

Housing Benefit Administration (£15,000 overspend)

The overspend reflects an expected increase in recharges from Revenues services.

Homelessness (£288,400 underspend)

There are underspends on property costs for Homeless properties, Bed and Breakfast accommodation, and Homeless Strategy costs causing an underspend of £226k, reflecting Council policy. Also due to the later than anticipated roll out of welfare reform changes there has been a smaller than anticipated impact on rental income resulting in an over recovery of £62k.

Care & Repair and Private Sector Housing Grant (£100,900 overspend)

The anticipated overspend of £101k includes planned additional spend on Private Sector Housing Grants disabled adaptations of £35k, increase in Bad Debt write-offs of £50k, and the creation of a new Affordable Housing Officer post at £32k funded from other underspends within this category and elsewhere within Other Housing .

Housing Benefits (£173,100 underspend)

This underspend relates to a higher than anticipated Housing Benefit grant from the Department of Works & Pensions due to a reassessment of the 2015/16 return.

Summary: Period 11 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. There is an underspend in Homelessness mainly due to Bed and Breakfast accommodation, 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. The council has re-assessed its 2015/16 return to the Department of Works and Pensions regarding its claim for benefits. This has resulted in additional funding being granted to the Council of £173,000. Together these factors allow a significant underspend to be reported at period 11 of £345,600.

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 3RD FEBRUARY 2017 BREAK EVEN POSITION**Housing Maintenance Team (£43,800 underspend)**

Increase in costs required to generate additional income and to meet workload requirements resulting in a £36k overspend which is more than offset by increased income from capital and work done for other clients out with the Housing Revenue Account resulting in a projected over recovery of income of £80k.

Housing Revenue Account (HRA) (£43,800 overspend)

The main pressure on the Housing Revenue Account comes from significantly increased numbers of house sales reducing the rental income causing a £54k under recovery. As per a recent Cabinet Report the department has reviewed its treatment of Bad Debt resulting in an increased write-off in this financial year causing a £119k overspend. Also causing pressure is pre-disposal costs of £90k for the marketing and sale of land leading to a potential future capital receipt. Offsetting these pressures is a significant projected underspend in Loan Charges due to increased Right-to-Buy receipts and the timing of works within the Capital Programme resulting in a £288k underspend. This would place the HRA in a surplus position however management has taken the decision that any surplus is used to reduce future borrowing requirements with a planned contribution to Capital of £90k.

Summary: Period 11 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. A recent cabinet report recommended a change in policy regarding the treatment of bad debt 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 break even position is shown at period 11.

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
 PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	APPROVED BUDGET 26/01/17	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
						PERIOD	FORECAST
EDUCATION	128,272,300	1,216,800	129,489,100	92,879,800	89,180,000	3,699,800	1,648,800
HEALTH & SOCIAL CARE PARTNERSHIP	695,700	0	695,700	2,689,900	193,700	2,496,200	0
CONTRIBUTION TO INTEGRATION JOINT BOARD	46,089,000	6,000	46,095,000	25,758,200	25,758,200	0	0
ENVIRONMENT	28,430,900	0	28,430,900	19,451,000	18,552,500	898,500	0
ENVIRONMENT - SUPPORT	0	0	0	1,430,800	1,546,900	(116,100)	(6,300)
CHIEF EXECUTIVES OFFICE	0	0	0	2,419,800	2,364,100	55,700	28,800
CORP & COMM - COMMUNITY RESOURCES	3,707,700	0	3,707,700	2,646,500	2,463,600	182,900	111,400
CORP & COMM - SUPPORT	0	0	0	9,439,000	8,559,800	879,200	183,400
OTHER EXPENDITURE/HOUSING	13,386,900	52,200	13,439,100	3,013,000	1,587,100	1,425,900	2,072,500
JOINT BOARDS	2,293,000	0	2,293,000	2,233,000	2,218,900	14,100	20,300
BENEFITS	0	0	0	0	0	0	0
CONTINGENCIES	333,700	(21,200)	312,500	0	0	0	0
CONTRIBUTION TO RESERVES	0	0	0	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	0	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	(4,476,500)	(4,611,500)	135,000	0
TOTAL	223,209,200	1,253,800	224,463,000	157,484,500	147,813,300	9,671,200	4,058,900

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 11 3rd FEBRUARY 2017

SUBJECTIVE DETAIL	APPROVED BUDGET 26/01/17	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
						PERIOD	FORECAST
Employee Costs	124,758,800	(214,400)	124,544,400	108,416,300	107,481,900	934,400	500
Property Costs	15,128,900	403,200	15,532,100	12,328,200	11,318,500	1,009,700	277,800
Transport & Plant Costs	5,137,200	400	5,137,600	4,253,400	4,076,300	177,100	(121,300)
Supplies & Services	49,413,300	833,900	50,247,200	39,010,400	37,549,700	1,460,700	(2,588,100)
Third Party Payments	88,038,800	(2,300)	88,036,500	55,056,500	52,467,900	2,588,600	1,248,200
Transfer Payments	18,320,900	(400)	18,320,500	15,490,600	15,801,500	(310,900)	(1,590,300)
Support Services	18,636,800	31,000	18,667,800	97,100	38,800	58,300	142,700
Depreciation & Impairment Losses	16,695,200	0	16,695,200	0	0	0	1,252,700
Joint Boards	2,293,000	0	2,293,000	2,233,000	2,218,900	14,100	20,300
Contingencies	333,700	(21,200)	312,500	0	0	0	0
Capital Financing- Loans Charges	0	0	0	0	0	0	0
Total Expenditure	338,756,600	1,030,200	339,786,800	236,885,500	230,953,500	5,932,000	(1,357,500)
Income	115,547,400	(223,600)	115,323,800	79,401,000	83,140,200	3,739,200	5,416,400
TOTAL	223,209,200	1,253,800	224,463,000	157,484,500	147,813,300	9,671,200	4,058,900

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
							PERIOD	FORECAST
Education	Pre Five Education	8,458,900	(97,500)	8,361,400	6,138,900	5,468,800	670,100	437,000
	Primary Education	39,788,900	851,500	40,640,400	30,726,700	30,192,800	533,900	444,000
	Secondary Education	53,968,600	593,100	54,561,700	40,905,100	40,234,200	670,900	549,400
	Schools Other	3,060,600	(68,000)	2,992,600	2,455,000	2,400,800	54,200	4,000
	Special Education	6,436,500	42,300	6,478,800	4,416,100	4,258,200	157,900	366,100
	Psychological Services	889,200	(600)	888,600	730,500	728,200	2,300	(17,000)
	Transport (Excl Spec Educ)	996,100	0	996,100	744,400	488,600	255,800	88,700
	Bursaries/EMAs	0	0	0	0	43,300	(43,300)	0
	Provision for Clothing	180,700	0	180,700	179,600	150,400	29,200	28,700
	Administration & Support	7,784,100	(104,000)	7,680,100	2,506,800	2,499,500	7,300	(81,900)
	School Crossing Patrollers	0	0	0	(33,900)	(61,200)	27,300	29,500
	Catering	0	0	0	(353,900)	(448,800)	94,900	88,800
	Cleaning	0	0	0	(318,600)	(175,900)	(142,700)	(212,700)
	Culture & Leisure Services	6,708,700	0	6,708,700	4,783,100	3,401,100	1,382,000	(75,800)
	TOTAL	128,272,300	1,216,800	129,489,100	92,879,800	89,180,000	3,699,800	1,648,800

Budget Adjustments

Additional Grant - Teacher Induction Scheme	1,203,800
Additional Grant - Extension of free school meals	13,000
Devolved School Management - Pre Five Education	(110,500)
Devolved School Management - Primary Education	80,400
Devolved School Management - Secondary Education	160,400
Devolved School Management - Schools Other	(68,000)
Devolved School Management - Special Education	42,300
Devolved School Management - Psychological Services	(600)
Devolved School Management - Administration & Support	(104,000)
	<u>1,216,800</u>

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED	OPERATIONAL ADJUSTMENTS	REVISED	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
		BUDGET		ESTIMATE			PERIOD	FORECAST
Health & Social Care Partnership	Service Strategy	784,380		784,380	534,630	680,670	(146,040)	(48,000)
	Children & Families	8,184,700		8,184,700	5,665,810	4,915,910	749,900	631,000
	Older People	22,306,070		22,306,070	11,657,780	12,476,830	(819,050)	(377,000)
	Physical/Sensory Disability	3,689,900	6,000	3,695,900	3,031,440	3,013,910	17,530	(138,000)
	Learning Disability	7,756,250		7,756,250	4,299,450	3,464,600	834,850	411,000
	Mental Health	1,421,900		1,421,900	823,890	664,930	158,960	273,000
	Addictions/Substance Misuse	264,500		264,500	58,050	(17,700)	75,750	187,000
	Criminal Justice	44,900		44,900	84,290	(79,510)	163,800	(14,000)
	Support Service & Management	5,665,100		5,665,100	2,292,760	832,260	1,460,500	(72,000)
		50,117,700	6,000	50,123,700	28,448,100	25,951,900	2,496,200	853,000
Core Funding from Integration Joint Board	49,422,000	6,000	49,428,000	25,758,200	25,758,200	0	(853,000)	
Total	695,700	0	695,700	2,689,900	193,700	2,496,200	-	

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 11 3rd FEBRUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	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	25,758,200	25,758,200	-	0
							-	-
								-
		46,089,000	6,000.00	46,095,000	25,758,200	25,758,200	0	0

Budget Adjustments

Additional Grant : Sensory Impairment

6,000

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
							PERIOD	FORECAST
Environment	Directorate	1,128,000		1,128,000	716,300	£756,100	(39,800)	(143,700)
	Environment Accomodation	0		0	632,800	£629,200	3,600	0
	Energy Management	78,400		78,400	62,900	£65,500	(2,600)	9,200
	Development Management	508,500		508,500	258,800	£195,900	62,900	63,500
	Development Planning	878,000		878,000	605,500	372,600	232,900	(82,300)
	Economic Development	1,399,000		1,399,000	809,700	£782,200	27,500	128,200
	Building Control	130,900		130,900	(5,600)	(£71,600)	66,000	48,900
	Roads	12,414,600		12,414,600	8,905,500	£8,579,900	325,600	(140,900)
	Roads Contracting Unit	0		0	(278,800)	(£231,800)	(47,000)	(50,000)
	Parks	2,326,800		2,326,800	1,388,200	£1,418,300	(30,100)	(272,700)
	Cleansing	4,249,000		4,249,000	2,674,000	£2,656,600	17,400	41,600
	Waste Management	4,089,300		4,089,300	3,140,800	£2,764,700	376,100	365,800
	Protective Services	1,228,400		1,228,400	738,800	£744,600	(5,800)	22,600
	Vehicle Services	0		0	(197,900)	(£109,700)	(88,200)	9,800
	TOTAL	28,430,900	0	28,430,900	19,451,000	18,552,500	898,500	0

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
							PERIOD	FORECAST
Environment Support	Property & Technical	826,000		826,000	£650,500	£886,200	(235,700)	(26,500)
	Accommodation	948,700		948,700	£780,300	£660,700	119,600	20,200
				0				
	Total Expenditure	1,774,700	0	1,774,700	1,430,800	1,546,900	(116,100)	(6,300)
	TOTAL	1,774,700	0	1,774,700	1,430,800	1,546,900	(116,100)	(6,300)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	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	690,700	665,100	25,600	(12,600)
	Community Planning	446,000		446,000	209,000	158,500	50,500	61,900
	Community Facilities	156,600		156,600	128,600	124,300	4,300	8,200
	Community Safety	1,611,900		1,611,900	1,135,900	1,068,200	67,700	47,500
	Equalities	124,300		124,300	95,700	92,200	3,500	4,300
	Registrars/Grants	152,300		152,300	220,100	193,500	26,600	0
	Auchenback Resource Centre	30,700		30,700	26,000	24,500	1,500	0
	Area Forums	0		0	0	0	0	0
	Community Resources Mgt	108,000		108,000	140,500	137,300	3,200	2,100
TOTAL		3,707,700	0	3,707,700	2,646,500	2,463,600	182,900	111,400

EAST RENFREWSHIRE COUNCIL
BUDGETARY CONTROL STATEMENT
PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE (OVER)/UNDER	
							PERIOD	FORECAST
Corporate & Community Support	Revenues	776,100		776,100	1,098,200	970,300	127,900	(7,700)
	Council Tax & NDR	127,800		127,800	444,500	355,400	89,100	67,000
	ICT	3,554,000		3,554,000	2,496,800	2,230,500	266,300	49,500
	Directorate	161,900		161,900	126,600	130,100	(3,500)	(2,900)
	Policy	447,700		447,700	417,500	428,200	(10,700)	3,100
	Communications	372,700		372,700	392,400	350,200	42,200	(9,400)
	Human Resources	1,735,200		1,735,200	1,703,700	1,576,400	127,300	(123,600)
	Admin & Printing	894,000		894,000	876,500	748,400	128,100	128,100
	Members Expenses	0		0	418,200	401,900	16,300	0
	Customer Services	1,599,200		1,599,200	1,464,600	1,368,400	96,200	79,300
TOTAL		9,668,600	0	9,668,600	9,439,000	8,559,800	879,200	183,400

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	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	190,700	180,900	9,800	(2,200)
	Accountancy	1,607,100		1,607,100	1,335,500	1,375,300	(39,800)	0
	Legal	587,300		587,300	459,500	434,700	24,800	20,300
	Procurement	421,000		421,000	344,600	352,900	(8,300)	8,400
	Civic Licensing	0		0	(67,300)	(110,100)	42,800	0
	Licensing Board	0		0	(35,800)	(61,000)	25,200	0
	Internal Audit	246,800		246,800	192,600	191,400	1,200	2,300
	Total Expenditure	3,104,600	0	3,104,600	2,419,800	2,364,100	55,700	28,800
TOTAL	3,104,600	0	3,104,600	2,419,800	2,364,100	55,700	28,800	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 3rd FEBRUARY 2017

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	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	52,200	11,360,400	1,667,700	1,019,900	647,800	1,545,500
	Income	217,000		217,000	14,300	58,200	43,900	181,400
		11,091,200	52,200	11,143,400	1,653,400	961,700	691,700	1,726,900
	Other Housing	2,295,700		2,295,700	1,359,600	625,400	734,200	345,600
	TOTAL	13,386,900	52,200	13,439,100	3,013,000	1,587,100	1,425,900	2,072,500

Budget Adjustments

Other Expenditure	
Council Tax Benefit Admin Adjustment	3,000
Additional Grant - Council Tax Benefit Admin Adjustment	28,000
Contingency Draw - Benefit Cap	21,200
Totals	52,200

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