

EAST RENFREWSHIRE COUNCIL

CABINET

3 December 2015

Report by Chief Executive

ESTIMATED REVENUE BUDGET OUT-TURN 2015/16

PURPOSE

1. To advise Cabinet of the estimated projected revenue out-turn for 2015/16. The report provides details of expected year end variances together with summary cost information for each department up to period 7. The projection is based on the financial position as at 9 October 2015 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 forecast out-turn position as at period 7 against the Council's approved revenue budget for 2015/16, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

5. The revenue budget for 2015/16 approved by the Council has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 15 th October report to Council	219,915
Additional Resources	(69)
Total Net Expenditure to be Monitored	<u>219,846</u>

BUDGET PERFORMANCE

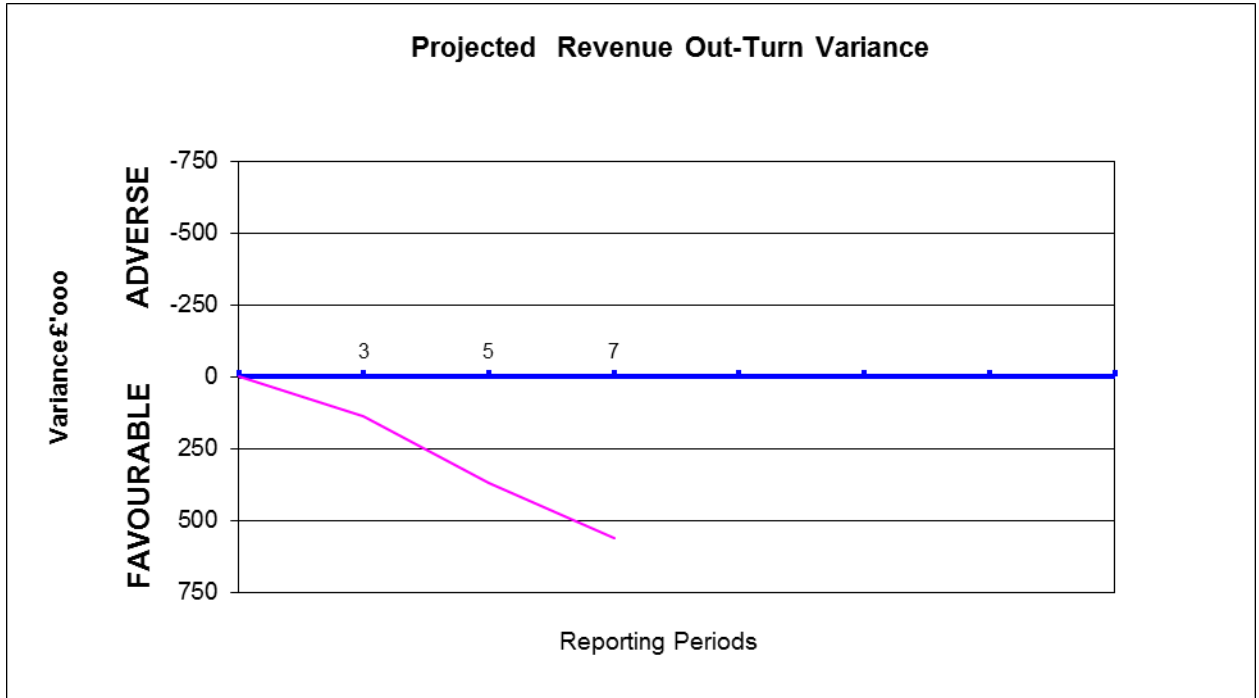
6. As at 9th October the estimated year end position shows a net favourable variance on net expenditure of £562,900 based on current information. For General Fund services the projected underspend is £660,300. This variance is anticipated in addition to the planned transfer to reserves of £1,010k agreed by Council on 12th February 2015.

VARIANCE ANALYSIS

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

Department	Forecast Outturn £'000		
	P3	P5	P7
Education	35	394	385
HSCP	23	17	89
Environment	5	(8)	(20)
Environment – Support	(15)	14	(3)
Chief Executive's Office	43	35	41
Corporate & Community – Comm Res	6	24	16
Corporate & Community - Support	5	60	115
Other Expenditure/Housing	44	32	37
Housing Revenue Account	(9)	(198)	(97)
Total £ Variance	137	370	563
Total Budgeted Expenditure	39,624	70,584	100,353
% Variance	0.3%	0.5%	0.6%

8. 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

9. 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

National Pay Negotiations

10 Pay negotiations for 2015/16 have recently been concluded but as yet no pay award is reflected in service actual figures, however the pay award has been taken into account in arriving at the forecasts.

MEASUREMENT OF OPERATIONAL EFFICIENCIES

11. 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.

BUDGET MONITORING REPORTS 2015/16

PERIOD 7

AS AT 9th OCTOBER 2015

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EDUCATION
REVENUE BUDGET MONITORING AS AT 9th OCTOBER 2015

Explanation of Variances (over)/under	Forecast Variance £	Note
Employee Costs		
APT&C Costs	40,200	1
Manual / Sessional	62,600	1
Other Staff Costs	(154,300)	2
	(51,500)	
Property Costs		
Energy Costs	233,600	3
Repairs and Maintenance	(50,000)	4
Various Property Costs	(141,000)	5
	42,600	
Transport Costs		
SPT	35,600	6
SEN and Other Hires	40,900	7
Miscellaneous Transport Costs	14,200	
	90,700	
Supplies and Services		
PFI/PPP Costs	155,500	8
Catering Provisions (incl school meals)	48,600	9
Various supplies/ services/ administration costs	15,200	
Miscellaneous initiatives	(219,300)	10
	0	
Third Party Payments		
Scottish Qualifications Authority	7,300	
	7,300	
Transfer Payments		
EMA Payments	(473,000)	11
	(473,000)	
GROSS EXPENDITURE		
	(383,900)	
Income		
EMA Income	473,000	11
Grants Received	6,700	
Wraparound	(10,000)	
Catering Income	(46,000)	12
Other Agencies	184,400	13
Contribution from Repairs and Renewal	50,000	4
Miscellaneous Income	110,700	14
	768,800	
NET EXPENDITURE		
	384,900	

Notes:

1. The underspend projected in APTC and Manual staffing relates to vacancies within Facilities Management.
2. Overspend relates to redundancy payments made in order to deliver approved savings.
3. Underspend projected based on information received from Procurement Scotland.
4. Repairs expenditure on various halls/pavilions which will be funded by a contribution from Repairs and Renewals.
5. Overspend relates to expenditure on hire of temporary hutments at Williamwood High School car park for temporary accommodation of Cartmill Family Centre.
6. Underspend projected based on latest information received from Strathclyde Passenger Transport.
7. An underspend is forecast in relation to external hire costs in relation to Special Educational Needs (SEN) Transport based on known commitments to date. There is also an underspend forecast in relation to vehicle hire charges within Catering.
8. An underspend is projected in relation to both unitary charge payments and PFI catering subsidy. Unitary charge payments have increased by a lower rate of inflation than that budgeted for.
9. Underspend projected in relation to expenditure on school milk, welfare catering and school meals corresponding with the under-recovery of catering income as per note 12.
10. Overspend relates to unbudgeted activity and staff recharge expenditure which is covered by additional miscellaneous income and income from other agencies as per notes 13 and 14.
11. Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
12. Under-recovery in respect of catering internal recharge income in relation to welfare and other catering.
13. Over-recovery from other agencies in relation to unbudgeted income from staff recharges and SQA income.
14. Over-recovery in miscellaneous income in relation to unbudgeted activity income which will be used to fund additional expenditure as per note 10.

Delivery of Agreed Efficiencies:

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

Summary

Period 7 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 £384,900. This must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported.

HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING AS AT 9th OCTOBER 2015

Explanation Of Variances - (Over) / Under	Forecast Variance (£)	Note
Employee Costs		
Children & Families	359,000	1
Older People	58,000	2
Learning Disability	(58,700)	3
Physical Disability	(68,300)	4
Service Support	(57,500)	5
Other	(2,500)	
	<u>230,000</u>	
Property Costs		
Older People	(10,600)	
Other	(600)	
	<u>(11,200)</u>	
Transport Costs		
Older People	(27,300)	6
Learning Disability	(45,800)	7
Other	(1,200)	
	<u>(74,300)</u>	
Supplies and Services		
Children & Families	(169,800)	8
Older People	(218,500)	9
Other	1,500	
	<u>(386,800)</u>	
Third Party Payments		
Children & Families	(27,100)	10
Older People	(8,500)	10
Learning Disability	192,600	10
Mental Health	(14,300)	10
Physical Disability	(6,000)	10
Other	(2,000)	10
	<u>134,700</u>	
Support Services		
All	5,100	
	<u>5,100</u>	
Total Gross Expenditure	<u>(102,500)</u>	
Income		
Older people	160,700	11
Learning Disability	(47,900)	12
Service Support	99,500	13
Children & Families	(20,800)	14
	<u>191,500</u>	
Total Net Expenditure	<u>89,000</u>	

Notes

1. This underspend is mainly due to slippage on the hiring of permanent staff within Children & Families due to restructure of the service, being offset by additional training costs (see 8 below).
2. The projected favourable variance reflects an underspend in staffing within Technology Enabled Care (£195k) and Reablement (£142k). This is offset by an overspend within HomeCare (£156k) - due to a higher proportion of the service being provided inhouse, Bonnyton House (£122k) - to maintain statutory staffing levels and Day Care (£27k)
3. The projected overspend principally relates to a reduction in staffing turnover within Learning Disability (£58k)
4. The projected overspend principally relates to a reduction in staff turnover within Physical Disability (£68k)
5. The projected overspend principally relates to higher staffing expenditure within Service Support (£58k) being offset by the recovery of costs from external agencies (see 13 below).
6. The projected overspend identified largely relates to transport costs within the Reablement (£58k), being offset by reduced expenditure within older people (£24k).
7. The 2014/15 budget included an efficiency of £50k in transport. This has not been achieved and transport at the day centres is expected to be overspent by £46k in 2015/16. Alternate savings will require to be identified in order to fund this gap on a recurring basis.
8. The projected variance is largely due to higher training costs (£150k) within Children & Families, offset by lower staffing costs (see 1 above).
9. The projected overspend largely reflects overspends in Telecare (£52k) and Technology Enabled care (£205k) being offset by a saving in Homecare (£40k). The overspend in Technology Enabled Care is largely offset by lower than anticipated staffing costs (see 2 above).
10. These variances reflect the current committed cost of care packages in 2015/16. The adverse variance for Children and Families (£27k) reflects the projected cost arising from the implementation of Kinship Care Allowances with effect from 1 October 2015. The projected outturn for Older People (£8k), Learning Disability (+ £193k), Mental Health (£14k), and Physical Disability (£6k) reflect the estimated committed cost of care packages to 31 March 2016.
11. This projected variance is due to new Scottish Government funding for tackling low pay in care homes.
12. This variance reflects the projected recovery of Independent Living Fund income from clients .
13. This variance reflects the recovery of staff costs incurred by the Council from external bodies.
14. This variance largely reflects the projected recovery of costs in respect of SureStart and schools outreach., being offset by a reduction in payroll costs.

Delivery of Agreed Efficiencies

Agreed efficiencies are currently being progressed and will continue to be monitored.
Where there are any variances identified alternative savings will be identified.

Summary

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The outturn projection shows a favourable variance of £89,000. The projected outturn includes anticipated future commitments to 31 March 2016 and will be reviewed on a prudent basis through the remainder of the financial year. The budget will continue to be monitored throughout the 2015/16 financial year with budget projections being revisited and recalculated in light of new information and trends.

**ENVIRONMENT NON SUPPORT
REVENUE BUDGET MONITORING AS AT 9th OCTOBER 2015**

Explanation of Variances - (Over) / Under	Total Variance £	NOTE
Staff Costs		
Aptc Pay	(196,300)	1.
Manual Pay	36,400	
Manual & Aptc Travel & Subsist/Redundancy Costs	(63,700)	2.
	(223,600)	
Property Costs		
Rents & other property costs	(31,700)	3.
	(31,700)	
Transport Costs		
Transport Costs	27,300	4.
	27,300	
Supplies & Services		
General Contractors - Rechargeable Parks work	(61,900)	5.
Waste Disposal/Landfill Tax	(210,900)	6.
Ext Cont Consultants - Roads	(96,100)	7.
Staff Training	(244,900)	8.
Funded Projects including Enforced Repairs	(80,000)	18.
Woodlands Management/Treeworks	(116,500)	9.
Miscellaneous	(38,600)	19.
Pedestrian & Cycle Improvement	(635,000)	10.
	(1,483,900)	
Third Party Payments		
Other Agencies & Bodies	(21,800)	19.
	(21,800)	
Transfer Payments		
Superann Additional Allowance	(2,500)	
Other Transfer Payments	(20,000)	19.
Bad Debt Provision	0	
	(22,500)	
GROSS EXPENDITURE	(1,756,200)	
Income		
Safety Camera National Project	5,000	
Heritage Lottery Fund Income	(8,700)	
Spt Grant Income	635,000	11.
Other Government Grants	21,000	
European Social Fund/Roads Grant work	296,500	12.
Grants Received	948,800	
General Sales Fees Etc	226,400	13.
Income - Bus Shelter Advertising	34,500	14.
Sale Of Recyclables	(98,700)	15.
Other Sales Fees and Charges	11,900	
Sales, Fees and Charges	174,100	
RCU/Vehicles Income	(23,400)	16.
Contract Income	(23,400)	
Other Agencies General	250,900	17.
Other Acct Of Auth - General	124,000	18.
Contribution From Reserves	140,000	19.
Enforced Repairs	80,900	18.
Property Rentals	67,400	20.
Miscellaneous Income	(26,800)	
Other Income	636,400	
Total Income	1,735,900	
NET EXPENDITURE	(20,300)	

Notes:

1. Overspends in payroll are mainly in Roads and Building Control offset by additional planning income(see note 13)
2. Redundancy costs within the Roads service offset by projected underspends in travel costs and income from central resources (see note 19)
3. Rental costs incurred on behalf of Trading Standards Scotland - reimbursed (see note 17)
4. Average fuel cost comparison between 2014/15 and 2015/16 would indicate costs being lower than 2014/15 levels, reduced charges to departments should follow.(see note 16)
5. Parks rechargeable works - offset by additional income (see note18)
6. Tonnage levels are projected to exceed budgeted levels due to increase in waste arisings. Also civic amenity site waste increase.
7. Roads consultancy costs, offset by projected additional bus shelter advertising income on resolution of legal dispute.(see note 14)
8. Overspend in training costs projected within Economic development due to commencement of European funded employability project and Skills Development Scotland project - offset by income (see note12 and 17)
9. Emergency Treeworks costs, partially offset by recharge income (see note 18)
10. SPT grant funded work - will be offset by grant income.(see note 11)
11. SPT grant income to offset projected spend (see note 10)
12. Projected European funding to offset projected spend in new European employability project. Project yet to start, ongoing monitoring to continue (see note 8)
13. Projected over recoveries in Planning and Building Control income due to number of large application fees to be received. Will be monitored throughout the year.
14. Expected income from previous contract, based on legal position adopted by ERC.
15. Current market prices for sales of recyclables are lower than budgeted levels.
16. Reduced income levels based on reduced charges in relation to projected fuel costs.(see note 4) Ongoing monitoring will take place throughout the financial year.
17. Includes income recovered from Trading Standards Scotland and Skills Development Scotland Income, both offset costs above (notes 3 and 8)
18. Over recovery of income reflects parks rechargeable works, alongside other internal recharges and enforced repairs charges.
19. Contribution from Central funds to offset redundancy costs (see note 2)/Contribution from Spend to Save to offset the Clyde Valley Shared waste project costs. Also income from Whitelee Windfarm trust offsetting overspends above.
20. Projected over recovery of Rental income in Parks/Economic Development due to near full occupancy of properties.

Delivery of Agreed Efficiencies

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

Summary

Period 7 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 projected waste tonnages and projected income from the sales of recyclables. Since period 5 treeworks cost projections have worsened significantly, however planning income remains buoyant and projected income has increased since period 5 offsetting this additional pressure. Continuing management action has allowed a small overspend position to be shown at period 7 of £20,300 with all other overspends being planned and offset by a corresponding underspend or a projected over-recovery of income. Prudent estimates of income have been made as it remains early in the financial year to have real certainty over income levels. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES
REVENUE BUDGET MONITORING AS AT 9th OCTOBER 2015

Explanation Of Variances - (over) / under	Total Variance (£)	Note
Employee Costs		
APT&C Staff Costs	23,600	1.
APTC O/Time	7,500	
Travel & Misc costs	21,800	1.
	52,900	
Property Costs		
Rates/Water Rates/Rents	(5,800)	2.
Gas/Electricity	14,700	3.
Repairs/Minor Adaptations	(8,200)	4.
Other Property Costs	(2,400)	
	(1,700)	
Supplies and Services		
Agency Labour/Interns	(76,900)	5.
Legal Fees	(20,000)	6.
Projected Winter Maintenance	(30,000)	7.
Other	1,800	
	(125,100)	
GROSS EXPENDITURE		
	(73,900)	
Income		
Other A/cs of the Authority - recovery of Non-Operational Buildings Costs	37,100	8.
Costs Recovered from Capital	40,000	9.
Misc Income	(6,100)	
Total Income	71,000	
NET EXPENDITURE		
	(2,900)	

Notes

- Underspend in payroll predicted due to savings in vacancies and turnover, together with travel and miscellaneous staff costs. These savings help fund agency staff.
- Property costs incurred for Non-Operational properties - partially offset by slight underspends in central properties and income from central resources (see note 8)
- Guidance from procurement Scotland indicates a slight underspend is to be expected.
- Minor adaptation costs incurred at Eastwood Park Offices are causing pressure in repairs budgets.
- Agency costs being incurred - offset by projected over-recovery in income and underspend in payroll.
- Legal Fees of £20k for Isobel Mair to be incurred.
- Projected Winter Maintenance Costs - Council Buildings
- Recovery of costs for Non - Operational properties from Central resources.
- Prudent over-recovery of Fee income projected due to volume and nature of work.

Delivery of Agreed Efficiencies

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

Summary

Period 7 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 legal fees, being offset by an underspend in payroll and projected over-recovery of fees. A small overspend of £2,900 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.

CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES
REVENUE BUDGET MONITORING AS AT 9th OCTOBER 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	(47,400)	1
Essential Car Users Buyout	(3,600)	
Overtime	7,500	2
Travel Costs	4,200	
Misc	5,800	3
	<u>(33,500)</u>	
Property Costs		
Community Safety - depot improvements	(19,300)	4
Community Safety - Community Alarms	11,000	5
Community Facilities - Rhuallan House & Auchenback Hall	(13,000)	6
Community Learning & Development - Utilities and Misc property costs	6,000	
Misc Property Variances	(600)	
	<u>(15,900)</u>	
Transport Costs	7,100	7
Supplies and Services		
Community Safety - CCTV Maintenance	(20,000)	8
Stationery, Printing & Telephones	7,700	
Misc Supplies	(200)	
	<u>(12,500)</u>	
Third Party Payments	2,000	
	<u>2,000</u>	
Transfer Payments - Firereach	4,000	
	<u>4,000</u>	
GROSS EXPENDITURE TOTAL	<u>(48,800)</u>	
Income		
Community Safety Income	62,300	9
Misc Income	2,300	
	<u>64,600</u>	
NET EXPENDITURE TOTAL	<u>15,800</u>	
Notes:		
1	Overspends in basic pay plus on costs due to lack of turnover, mainly in Community Safety and Community Learning & Development. This is being offset by additional income within the Community Safety dept (see note 9)	
2	Careful management of staffing resources has resulted in an underspend in overtime in Council Officers and Community Safety.	
3	Excess budgets for travel and miscellaneous staff costs have resulted in a projected underspend, mainly in Community Safety.	
4	Improvements at the Community Safety depot. These costs will be offset by CCTV refresh monies (see note 9).	
5	It is anticipated that Community Alarms costs will be underspent in 15/16 due to postponement of a software upgrade.	
6	Overspend on property costs for properties that have not transferred to the Culture & Leisure Trust. Rhuallan House is in the process of being sold and Auchenback Hall is scheduled for demolition in due course. These costs are being absorbed by underspends in Council Officers.	
7	Underspends on transport costs, mainly due to vehicle hires, within the Service.	
8	Additional CCTV maintenance and equipment costs will be incurred in 15/16, which are partly offset by the reduced costs of Community Alarms (see note 5).	
9	CCTV refresh monies together with income from Barrhead Housing Association and parking. Offsets the costs of the control room extension and overspend in employee costs (see notes 1 and 4).	
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 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £15,800. Where overspends or spending pressures have been identified, these will be offset by additional income or underspends to bring back to a balanced budget position.	

CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES
REVENUE BUDGET MONITORING AS AT 9th OCTOBER 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
Basic Pay plus On Costs	97,800	1
Essential Car Users	(11,200)	2
Other Staff Costs & travel	7,800	
	<u>94,400</u>	
Property Costs		
Revenues/Council Tax - Office furniture & minor adapts	(30,000)	3
Misc Property Costs	(2,600)	
	<u>(32,600)</u>	
Transport Costs	9,500	4
Supplies and Services		
Managed Print Services	24,000	5
Interns	(20,000)	6
Occupational Health	(8,200)	7
Employee Counselling	(6,600)	8
Misc Supplies	600	
	<u>(10,200)</u>	
Third Party Payments	6,700	9
GROSS EXPENDITURE TOTAL	<u>67,800</u>	
Contribution from Repairs & Renewals - Customer First	20,000	10
Other Local Authority Income - Public Relations	16,300	11
DWP Grants	12,300	12
Misc Income	(1,100)	
	<u>47,500</u>	
NET EXPENDITURE TOTAL	<u>115,300</u>	

Notes:

- 1 Underspend in basic pay plus on costs, mainly due to part year vacancies in ICT, Business Support, Council Tax and Customer First.
- 2 This is the one-off lump sum costs of buying out the staff car allowances.
- 3 Spend on minor adaptations and replacement office furniture & office storage within the Revenues & Council Tax floor of Barrhead HQ. This spend will be offset by underspend in staff costs and supplies & services within these Sections.
- 4 Underspend on transport costs, mainly within the Business Support Team & Print Room in relation to mail runs and print deliveries.
- 5 An underspend on Managed Print Costs is expected across the Service due to reduced contract prices.
- 6 An overspend on interns in Corporate Communications and the Policy & Improvement Team. These costs are being offset by underspend within the Department.
- 7 Occupational Health costs are expected to be overspent due to the high volume of referrals in the first half of the financial year. This cost is being absorbed within the Corporate Personnel department for this financial year.
- 8 The cost of the Employee Counselling Service will be higher than usual in 15/16 due to a change in provider after the contracted provider went into administration. These costs are being absorbed within the Corporate Personnel department in this financial year.
- 9 Projected underspend in respect of the costs of Non-Domestic Rates collection (£5.2k) and misc Third Party Payments (£1.5k)
- 10 Repairs & Renewals income brought forward from 14/15 to fund installation of Public Access area at Barrhead HQ, which is now unlikely to go ahead in this financial year.
- 11 Secondment payments recoverable from North Lanarkshire Council.
- 12 One-off income from DWP to the Benefits Section to deal with additional burdens on the Service during 15/16.

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 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs and currently reflect an overall underspend of £115,300. Where overspend or spending pressures have been identified, these will be offset by additional income or underspend to bring back to a balanced budget position.

CHIEF EXECUTIVES OFFICE
REVENUE BUDGET MONITORING - AS AT 9 OCTOBER 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on costs	6,100	1
Overtime	(4,300)	2
Travel & Subsistence	7,500	3
Redundancy & Severance Pay	(22,700)	4
Agency Labour	(40,300)	5
Other Miscellaneous Staff Costs	8,700	6
	(45,000)	
Property Costs		
Health & Safety General	(100)	
	(100)	
Supplies and Services		
Miscellaneous Supplies and Services	29,200	7
Purchase of Hardware and Software	10,100	8
Other Operating Costs	2,700	
	42,000	
Gross Expenditure	(3,100)	
Income		
Sales, Fees and Charges		
General Sales Fees and Charges	5,000	9
Civic Licensing Income	8,000	10
Registration Fees	(5,000)	11
Other Accounts of the Authority		
Other Accounts of the Authority -General	10,900	12
Recovery from Other Expenditure	(10,600)	13
Contribution from Previous Years	45,000	14
Contribution from Reserves	(10,100)	15
Miscellaneous income	1,200	
	44,400	
Net Expenditure	41,300	
Notes:		
1	Projected underspend due mainly to a vacancy in Legal Services. This is mostly offset by the turnover reduction of 2.5% that is not expected to be realised and temporary staff in the Creditors section. Expenditure also includes the additional cost of temporary staff recharged to CHCP (see note 12)	
2	Overtime is being incurred in the Creditors section to help address the current workload position.	
3	Projected savings over the course of the year due to the cessation of the staff car allowances scheme.	
4	Redundancy & Severance costs in Accounting & Budgeting. The expenditure also includes the one-off lump sum costs of buying out the staff car allowances.	
5	Agency costs incurred in Accounting & Budgeting and Creditors covering long term sickness absence and additional project work which will be met by a contribution from previous years (see 14).	
6	Expected underspend within Other Miscellaneous Staff Costs	
7	Projected underspend in Miscellaneous Supplies & Services in Procurement and Accounting & Budgeting.	
8	Projected underspend in Purchase of Computer Hardware and Software in Creditors which is reflected in a reduced drawdown from the Modernisation Fund (see notes 15)	
9	Additional fee income projected to be earned by Legal Services.	
10	Taxi Licence income in Civic Licensing higher than budgeted.	
11	External Registration Fees in Legal Services are projected to outturn less than allowed for in the budget.	
12	Recovery of temporary staff costs in Accounting & Budgeting from CHCP.	
13	Higher income in Civic Licensing (see notes 10) resulting in lower net costs and therefore a lower recharge to Miscellaneous Expenditure.	
14	Most of the contribution from previous years relates to Accounting & Budgeting and funds the cost of new systems implementation (see note 5).	
15	Lower projected contribution from the Modernisation Fund due to lower projected expenditure on Computer Hardware and Software in Creditors (see note 8).	
Delivery of Agreed Efficiencies	All target efficiencies continue to be monitored.	
Summary	Period 7 figures have been prepared on a probable outturn basis and therefore reflect the projected full year costs which currently reflects an overall underspend of £41,300. All variances will continue to be monitored to ensure their status is consistent with that reported.	

MISCELLANEOUS EXPENDITURE & INCOME
REVENUE BUDGET MONITORING - AS AT 9 OCTOBER 2015

Explanation Of Variances (Over)/Under	Forecast Variance (£)	Note
Employee Costs		
APT&C Costs plus on costs	(3,000)	
Travel & Subsistence	(1,100)	
Other Miscellaneous Staff Costs	1,200	
	(2,900)	
Property Costs		
Non Domestic Rates	(300)	
	(300)	
Supplies and Services		
Legal Fees	(7,500)	1
Professional Fees	(7,800)	2
Insurance	(2,800)	
COSLA	(200)	
Audit Fee	9,900	3
Street Nameplates	2,000	
ICT Shared Service Development	(8,600)	4
Equal Pay Payments	(33,200)	5
	(48,200)	
Third Party Payments		
Civic Licensing Recharge	10,200	6
Admin Recharge	(600)	
Licensing Board Recharge	400	6
Registrars Recharge	10,400	6
	20,400	
Gross Expenditure	(31,000)	
Income		
Property Rentals	1,200	
Provision Release- Equal Pay Provision	41,000	7
Provision Release- Modernisation Fund	8,600	8
	50,800	
Net Expenditure	19,800	

Notes:

- 1 Legal Fees in relation to Boundary Commission Work
- 2 Equal Pay Tribunal Advice to be covered by income from Modernisation Fund (See Note 7)
- 3 Underspend due to a reduction in External Audit Fee
- 4 Consultants Fees for ICT Shared Service Development covered by income from the Modernisation Fund (see note 8).
- 5 Equal Pay Payments to be covered by income from the Equal Pay Provision (see note 7).
- 6 Reduction in recharge from Departments due to lower net costs for civic licensing and registrars
- 7 Matched Provision Release to cover Equal Pay Payments (see notes 2&5).
- 8 Matched Provision from Modernisation Fund for Shared Service ICT (see note 4).

Delivery of Agreed Efficiencies

All target efficiencies continue to be monitored.

Summary

Taking into account the latest information at Period 7, the forecast variance is an underspend of £19,800
All variances will continue to be monitored to ensure their status is consistent with that reported.

OTHER HOUSING
REVENUE BUDGET MONITORING AS AT 9th October 2015

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
Grant Funded post	(35,800)	1
Various other payroll costs	(3,100)	2
	(38,900)	
Property Costs		
Lease payments for Private Sector Leasing (PSL's) properties	44,600	3
Various other property costs	(37,700)	4
	6,900	
Supplies and Services		
Cost of renovating, furniture etc. in Homeless properties	(50,000)	4
Various other Supplies & Services	13,900	5
	(36,100)	
Third Party Payments		
Other Payments To Other Bodies	18,700	6
	18,700	
Transfer Payments		
HB's - Rent Rebates and Allowances	(94,000)	7
PSHG works	(62,000)	8
	(156,000)	
	(205,400)	
Income		
HB's - Rent Rebate and Allowance Subsidies	73,700	7
Welfare Reform Income	35,800	1
PSHG - Capital Grant Income	62,000	8
PSL Rental Income	(58,200)	3
HPU Rental Income	96,300	9
Various other income	1,000	10
Total Income	210,600	
NET EXPENDITURE	5,200	Totals

Notes:

1. Welfare Reform Housing Officer funded from Welfare Reform Fund.
2. Lack of staff turnover so far this year, compensated by savings in overtime and sessional worker charges.
3. Number of Private sector leased properties lower than budgeted levels. Therefore rental income and associated leasing charges for are at lower levels than budgeted.
4. Increase in works required for Homeless Person's Units (HPUs) and Private Sector Landlord properties funded from increased rental income and other underspends.(see note 6 and note 9)
5. Saving in budgeted I.T. costs for introduction of Factoring Services.
6. Planned saving in payments to external bodies.
7. Net increase in Housing Benefits as per mid year estimate to Department of Work and Pensions
8. Increased PSHG expenditure funded from underspend carried forward from 2014/15.
9. Increase in number of Homeless Persons Units required to meet statutory obligations resulting in higher rental income.
10. Saving in Factoring costs requires reduced income (£8.1k) and increase in Overlee rental income (£9.1k).

Delivery of Agreed Efficiencies:

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

Summary

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The figures are representative of some planned overspends being offset by additional income or planned underspends, therefore at present a small underspend of £5,200 is projected at period 7. Mid-year projections of Housing Benefit income and expenditure have been used and are dependant on Discretionary Housing Payment funding being received. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

**COMBINED HOUSING REVENUE ACCOUNT (HRA)
REVENUE BUDGET MONITORING AS AT 9th OCTOBER 2015**

Explanation of Variances (over)/under	Total Variance £	Note
Employee Costs		
New Posts	(32,200)	1
Transfer of Rent Team to HRA	80,000	2
Other Payroll	8,300	
	56,100	
Property Costs		
Voids	(135,000)	3
Hourly Rate Adjustment	(115,500)	4
Other Property costs including Repairs	(500)	
	(251,000)	
Transport Costs		
All Transport costs	20,100	5
	20,100	
Supplies and Services		
HMT Materials, Sub Contractors and Agency Labour	(247,900)	6
Voids Rent Loss	30,100	7
Recharge from Finance - Rent Collection	(52,000)	2
Contribution to HRA Reserves	87,100	8
I.T. and other Supplies & Services	1,200	
	(181,500)	
Transfer Payments		
Superannuation Additional Allowances	(28,900)	2
Assistance to Tenants Associations/Pre-disposal Charges	(13,200)	9
	(42,100)	
Depreciation & Impairment Losses		
Loan Charges	202,300	10
	202,300	
Gross Expenditure		
	(196,100)	
Income		
Housing Capital	39,300	11
Housing Revenue & Non-Housing Income	106,000	12
Rent/Recharge Income	(46,600)	13
Total Income	98,700	
NET EXPENDITURE		
Totals	(97,400)	

Notes:

- New Capital Programme Liaison Officer and new Work Scheduling Officer posts.
- Rent Collection Team transferred to HRA in P6 but entire 2015/16 Budget in Payroll. Matched by deficits in Supplies & Services - Recharges from Finance and Transfer Payments - Strain on the Fund.
- Increase required to meet volume and higher specification of void property offering and to shorten period of rental loss.
- Estimated increase in cost of revenue repairs as Hourly Rate guidelines require all overheads to be recovered from revenue only, whereas previously this £115k share would have been recovered from capital.
- Housing Maintenance Team savings reflecting reduced workforce and efficiency changes to reduce mileage. Fleet renewals in early stages which may result in additional savings when full costs can be quantified.
- Overspend on sub contractors and agency staff required due to volume and specific skill requirements of workload.
- Planned saving on void rent loss (see note 3 above).
- Planned Contribution to HRA Reserves as part of 3-year saving towards 2013/14 redundancy costs no longer required due to overall HRA savings made in 2014/15.
- Increase required to meet new Customer Engagement Strategy policy and Pre-disposal charges required to obtain capital receipts from sale of land at Barrhead South.
- Loan Charges recalculated on 2014/15 actual capital spend.
- Although potential capital income within the Housing Maintenance Team is reduced, overall due to the change to Hourly Rate procedures, the volume of Capital work undertaken will result in a slight over-recovery in income when compared to budgeted levels.
- Estimated increase in revenue generated income as change to Hourly Rate procedures require all overheads to be recovered from revenue only.
- Shortfall in Rental Income compensated by higher recharge income from Owner/Occupiers and Other Housing.

Delivery of Agreed Efficiencies:

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

Summary

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. Early and targeted expenditure on void properties has been undertaken in order to decrease void time and improve rent collection which partially offsets additional costs incurred. Also, since first reporting in period 3, external audit advice regarding accounting rules has resulted in a shortfall in income within the HRA due to the level of recharges made to capital works being reduced. However, the overall position has improved slightly since period 5 due to a £202,000 reduction in Loan Charges to now show a £97,400 overspend in the HRA and therefore a reduction in reserves at the year end. All areas will continue to be monitored throughout the financial year with projections being revisited and recalculated in light of new information or trends.

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	APPROVED BUDGET 15 OCTOBER 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
EDUCATION	125,639,400	0	81,100	125,720,500	55,629,800	52,989,500	2,640,300	384,900
HEALTH & SOCIAL CARE PARTNERSHIP	47,800,200	0	(150,000)	47,650,200	21,404,900	17,142,100	4,262,800	89,000
ENVIRONMENT	27,748,700	0	0	27,748,700	12,072,100	10,631,600	1,440,500	(20,300)
ENVIRONMENT - SUPPORT	0	0	0	0	1,016,000	750,100	265,900	(2,900)
CHIEF EXECUTIVES OFFICE	0	0	0	0	1,784,600	1,605,000	179,600	41,300
CORP & COMM - COMMUNITY RESOURCES	3,869,800	0	0	3,869,800	1,816,600	1,766,800	49,800	15,800
CORP & COMM - SUPPORT	0	0	0	0	5,233,200	5,223,700	9,500	115,300
OTHER EXPENDITURE/HOUSING	10,644,000	0	0	10,644,000	2,276,500	1,536,200	740,300	25,000
JOINT BOARDS	2,303,000	0	0	2,303,000	1,631,800	1,622,500	9,300	12,200
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	900,000	0	0	900,000	0	0	0	0
CONTRIBUTION TO RESERVES	1,010,000	0	0	1,010,000	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	0	0	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(2,512,300)	(2,869,100)	356,800	(97,400)
TOTAL	219,915,100	0	(68,900)	219,846,200	100,353,200	90,398,400	9,954,800	562,900

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 7: 9TH OCTOBER 2015

SUBJECTIVE DETAIL	APPROVED BUDGET 15 OCTOBER 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
							PERIOD	FORECAST
Employee Costs	121,417,800	0	(27,000)	121,390,800	65,262,000	63,945,300	1,316,700	38,000
Property Costs	18,089,300	0	2,490	18,091,790	10,337,100	8,664,900	1,672,200	(295,000)
Transport & Plant Costs	5,378,400	0	14,560	5,392,960	2,886,000	2,300,700	585,300	80,400
Supplies & Services	50,252,000	0	229,590	50,481,590	23,550,600	21,052,400	2,498,200	(2,242,300)
Third Party Payments	40,624,600	0	99,230	40,723,830	19,382,200	16,335,300	3,046,900	147,600
Transfer Payments	18,520,400	0	2,500	18,522,900	9,650,800	9,779,700	(128,900)	(689,600)
Support Services	14,705,600	0	0	14,705,600	91,700	31,600	60,100	25,500
Depreciation & Impairment Losses	15,960,800	0	(2,140)	15,958,660	0	0	0	202,300
Joint Boards	2,303,000	0	0	2,303,000	1,631,800	1,622,500	9,300	12,200
Contingencies	900,000	0	0	900,000	0	0	0	0
Contribution To Reserves	1,010,000	0	0	1,010,000	0	0	0	0
Capital Financing- Loans Charges	0	0	0	0	0	0	0	0
Total Expenditure	289,161,900	0	319,230	289,481,130	132,792,200	123,732,400	9,059,800	(2,720,900)
Income	69,246,800	0	388,130	69,634,930	32,439,000	33,334,000	895,000	3,283,800
TOTAL	219,915,100	0	(68,900)	219,846,200	100,353,200	90,398,400	9,954,800	562,900

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Education	Employee Costs	82,358,100		70,400	82,428,500	39,910,500	39,293,200	617,300	(51,500)
	Property Costs	10,612,100		11,500	10,623,600	6,328,600	5,467,400	861,200	42,600
	Transport & Plant Costs	1,827,900		(200)	1,827,700	905,300	622,900	282,400	90,700
	Supplies & Services	24,933,000		146,700	25,079,700	10,331,000	9,783,700	547,300	0
	Third Party Payments	6,393,800		900	6,394,700	3,353,500	3,540,400	(186,900)	7,300
	Transfer Payments	742,000		2,500	744,500	447,200	498,300	(51,100)	(473,000)
	Support Services	4,273,100		0	4,273,100	0	0	0	0
	Depreciation and Impairment Losses	7,741,700		0	7,741,700	0	0	0	0
	Total Expenditure	138,881,700	0	231,800	139,113,500	61,276,100	59,205,900	2,070,200	(383,900)
	Income	13,242,300		150,700	13,393,000	5,646,300	6,216,400	570,100	768,800
TOTAL	125,639,400	0	81,100	125,720,500	55,629,800	52,989,500	2,640,300	384,900	

Budget Adjustments

Additional Resources: Developing Scotland's Young Workforce

£81,100

£81,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Education	Pre Five Education	7,663,000	0	15,900	7,678,900	3,245,000	2,999,300	245,700	(222,600)
	Primary Education	38,025,000	0	95,200	38,120,200	17,833,900	17,265,400	568,500	299,900
	Secondary Education	53,111,000	0	121,900	53,232,900	24,596,200	23,498,700	1,097,500	176,400
	Schools Other	3,488,800	0	(60,100)	3,428,700	1,815,600	1,387,000	428,600	88,100
	Special Education	6,331,000	0	5,100	6,336,100	2,591,300	2,283,000	308,300	27,600
	Psychological Services	856,500	0	0	856,500	407,400	392,300	15,100	(14,100)
	Transport (Excl Spec Educ)	1,015,100	0	0	1,015,100	499,600	300,100	199,500	69,100
	Bursaries/EMAs	0	0	0	0	0	21,500	(21,500)	0
	Provision for Clothing	125,700	0	0	125,700	117,200	84,600	32,600	0
	Administration & Support	7,800,300	0	(96,900)	7,703,400	1,695,700	1,586,700	109,000	(60,600)
	School Crossing Patrollers	0	0	0	0	(27,000)	(44,300)	17,300	15,100
	Catering	0	0	0	0	900	(172,800)	173,700	8,500
	Cleaning	0	0	0	0	(244,600)	(269,600)	25,000	(10,500)
	Culture & Leisure Services	7,223,000	0	0	7,223,000	3,098,600	3,657,600	(559,000)	8,000
	TOTAL	125,639,400	0	81,100	125,720,500	55,629,800	52,989,500	2,640,300	384,900

Budget Adjustments

Additional Resources: Developing Scotland's Young Workforce

81,100

81,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Health & Social Care Partnership	Service Strategy	810,200	0	(21,000)	789,200	385,000	311,770	73,230	84,800
	Children & Families	8,070,700	0	(63,200)	8,007,500	3,984,700	3,342,170	642,530	135,700
	Older People	21,477,300	0	182,400	21,659,700	10,780,600	8,540,530	2,240,070	(45,800)
	Physical/Sensory Disability	3,292,500	0	(38,600)	3,253,900	1,614,200	1,623,290	(9,090)	(69,200)
	Learning Disability	6,541,000	0	11,500	6,552,500	2,462,200	1,724,660	737,540	53,900
	Mental Health	1,661,800	0	(7,700)	1,654,100	749,500	617,040	132,460	(6,800)
	Addictions/Substance Misuse	273,900	0	(15,500)	258,400	88,200	(24,900)	113,100	29,600
	Criminal Justice	18,500	0	0	18,500	127,700	65,100	62,600	(32,300)
	Support Service & Management	5,654,300	0	(197,900)	5,456,400	1,212,800	942,440	270,360	(60,900)
	TOTAL	47,800,200	0	(150,000)	47,650,200	21,404,900	17,142,100	4,262,800	89,000

Budget Adjustments

Self Directed Support Pilot Project

(150,000)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Health & Social Care Partnership	Employee Costs	19,588,500	0	(144,300)	19,444,200	9,392,500	8,894,300	498,200	230,000
	Property Costs	911,500	0	(7,310)	904,190	382,800	302,300	80,500	(11,200)
	Transport & Plant	158,000	0	14,760	172,760	93,000	117,100	(24,100)	(74,300)
	Supplies & Services	2,482,700	0	77,690	2,560,390	1,230,400	646,100	584,300	(386,800)
	Third Party Payments	33,129,500	0	98,330	33,227,830	15,612,000	12,521,300	3,090,700	134,700
	Transfer Payments	35,600	0	0	35,600	19,200	18,500	700	0
	Support Services	2,568,600	0	0	2,568,600	8,100	5,100	3,000	5,100
	Depreciation and Impairment Losses	584,000	0	(2,140)	581,860	0	0	0	0
	Total Expenditure	59,458,400	0	37,030	59,495,430	26,738,000	22,504,700	4,233,300	(102,500)
	Income	11,658,200	0	187,030	11,845,230	5,333,100	5,362,600	29,500	191,500
TOTAL	47,800,200	0	(150,000)	47,650,200	21,404,900	17,142,100	4,262,800	89,000	

Budget Adjustments

Self Directed Support Pilot Project

(150,000)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment	Employee Costs	11,942,000		34,900	11,976,900	5,814,700	5,823,600	(8,900)	(223,600)
	Property Costs	1,845,700		(1,700)	1,844,000	744,400	622,500	121,900	(31,700)
	Transport & Plant Costs	3,168,000			3,168,000	1,727,900	1,433,000	294,900	27,300
	Supplies & Services	16,816,800		(22,000)	16,794,800	8,557,200	7,343,700	1,213,500	(1,483,900)
	Third Party Payments	330,400			330,400	204,300	104,400	99,900	(21,800)
	Transfer Payments	361,800			361,800	141,000	163,400	(22,400)	(22,500)
	Support Services	2,295,400			2,295,400	0	0	0	0
	Depreciation & Impairment Losses	3,245,700			3,245,700	0	0	0	0
	Total Expenditure	40,005,800	0	11,200	40,017,000	17,189,500	15,490,600	1,698,900	(1,756,200)
	Income	12,257,100		11,200	12,268,300	5,117,400	4,859,000	(258,400)	1,735,900
TOTAL	27,748,700	0	0	27,748,700	12,072,100	10,631,600	1,440,500	(20,300)	

Budget Adjustments

Payroll Costs	Technical Safety Officer post	£27,900
	Waste Project Officer post	£7,000
		<u>£34,900</u>
Property Costs	Vehicles Services contribution to new Technical Safety Officer post	<u>(£1,700)</u>
Supplies & Services	Contribution to new Technical Safety Officer post from Planning, Parks, Roads and Cleansing	(£15,000)
	Contribution to additional Waste Project Officer payroll costs from Cleansing and Waste Management	(£7,000)
		<u>(£22,000)</u>
Income	Additional recharge income in Directorate associated with new Technical Safety Officer post	<u>(£11,200)</u>
		<u>£0</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment	Directorate	983,200	0	18,700	1,001,900	387,100	383,600	3,500	(11,000)
	Environment Accomodation	0			0	445,700	399,500	46,200	0
	Development Management	494,400	0		494,400	170,900	126,100	44,800	38,300
	Development Planning	969,500	0	(3,700)	965,800	424,800	467,400	(42,600)	16,800
	Economic Development	1,522,300	0		1,522,300	660,400	276,500	383,900	164,900
	Building Control	108,100	0		108,100	(10,700)	(209,200)	198,500	108,400
	Roads	12,190,400	0	(20,200)	12,170,200	5,547,800	4,950,500	597,300	(93,800)
	Roads Contracting Unit	0			0	(257,200)	(138,200)	(119,000)	0
	Parks	2,603,500	0	(800)	2,602,700	1,006,300	1,034,600	(28,300)	(55,400)
	Cleansing	4,072,000	0	60,000	4,132,000	1,605,900	1,483,200	122,700	34,100
	Waste Management	3,621,100	0	(54,000)	3,567,100	1,760,300	1,696,900	63,400	(286,600)
	Protective Services	1,184,200	0		1,184,200	465,000	378,400	86,600	48,700
	Vehicle Services	0			0	(134,200)	(217,700)	83,500	15,300
	TOTAL	27,748,700	0	0	27,748,700	12,072,100	10,631,600	1,440,500	(20,300)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment Support	Employee Costs	1,433,700		(15,700)	1,418,000	674,600	634,600	40,000	52,900
	Property Costs	875,100			875,100	594,300	555,300	39,000	(1,700)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	279,200		15,700	294,900	90,400	100,600	(10,200)	(125,100)
	Transfer Payments	0			0	0	0	0	0
	Support Services	0			0	0	0	0	0
	Depreciation & Impairment	74,200	0		74,200	0	0	0	0
	Total Expenditure	2,662,200	0	0	2,662,200	1,359,300	1,290,500	68,800	(73,900)
	Income	772,000	0	0	772,000	343,300	540,400	197,100	71,000
TOTAL	1,890,200	0	0	1,890,200	1,016,000	750,100	265,900	(2,900)	

Budget Adjustments

Payroll	Misc staff costs	-£12,000	
	Misc staff costs	-£3,700	
			(£15,700)
Supplies & Services	OAA recharge for Phil Daws	£12,000	
	OAA recharge for Technical Safety Officer	£3,700	
			£15,700
			<u>£0</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Environment Support	Property & Technical	910,600			910,600	412,300	216,300	196,000	(100)
	Accommodation	979,600	0		979,600	603,700	533,800	69,900	(2,800)
	Total Expenditure	1,890,200	0	0	1,890,200	1,016,000	750,100	265,900	(2,900)
	TOTAL	1,890,200	0	0	1,890,200	1,016,000	750,100	265,900	(2,900)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Community Resources	Employee Costs	2,997,500			2,997,500	1,523,500	1,508,600	14,900	(33,500)
	Property Costs	226,700			226,700	157,600	183,300	(25,700)	(15,900)
	Transport & Plant Costs	43,600			43,600	24,300	16,300	8,000	7,100
	Supplies & Services	333,500		27,200	360,700	164,100	140,800	23,300	(12,500)
	Third Party Payments	66,000			66,000	64,000	62,600	1,400	2,000
	Transfer Payments	220,300			220,300	160,200	159,700	500	4,000
	Support Services	562,100			562,100	0	0	0	0
	Depreciation & Impairment	47,300			47,300	0	0	0	0
	Total Expenditure	4,497,000	0	27,200	4,524,200	2,093,700	2,071,300	22,400	(48,800)
	Income	627,200		27,200	654,400	277,100	304,500	27,400	64,600
TOTAL	3,869,800	0	0	3,869,800	1,816,600	1,766,800	49,800	15,800	

Budget Adjustments

Adj for spend of Activate Grant in Community Learning & Development	7,200	
Youth Initiatives expenditure adjustment	20,000	27,200
Income - Youth Initiatives recharges adjustments	20,000	
Income - Activate Grant	7,200	27,200
		<u><u>0</u></u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Community Resources	Community Learning & Dev	1,061,600	0	0	1,061,600	377,900	361,300	16,600	4,700
	Community Planning	414,200	0	0	414,200	120,000	113,100	6,900	(3,800)
	Community Facilities	384,800	0	0	384,800	281,700	289,300	(7,600)	(1,800)
	Community Safety	1,569,700	0	0	1,569,700	690,500	677,000	13,500	13,500
	Equalities	123,600	0	0	123,600	57,600	54,000	3,600	(400)
	Registrars/Grants	161,300	0	0	161,300	168,100	154,400	13,700	0
	Auchenback Resource Centre	30,700	0	0	30,700	12,600	12,600	0	0
	Area Forums	17,000	0	0	17,000	1,200	600	600	0
	Community Resources Mgt	106,900	0	0	106,900	107,000	104,500	2,500	3,600
	TOTAL		3,869,800	0	0	3,869,800	1,816,600	1,766,800	49,800

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Support	Employee Costs	8,719,500		35,200	8,754,700	4,167,600	4,072,600	95,000	94,400
	Property Costs	3,500		0	3,500	1,800	12,300	(10,500)	(32,600)
	Transport & Plant Costs	61,600		0	61,600	33,200	25,500	7,700	9,500
	Supplies & Services	3,088,800		298,200	3,387,000	1,553,600	1,685,600	(132,000)	(10,200)
	Third Party Payments	64,100		0	64,100	2,800	100	2,700	6,700
	Transfer Payments	4,227,900		0	4,227,900	0	(30,900)	30,900	0
	Support Services	0		0	0	0	0	0	0
	Depreciation & Impairment	1,286,500		0	1,286,500	0	0	0	0
	Total Expenditure	17,451,900	0	333,400	17,785,300	5,759,000	5,765,200	(6,200)	67,800
	Income	7,780,000		333,400	8,113,400	525,800	541,500	15,700	47,500
TOTAL	9,671,900	0	0	9,671,900	5,233,200	5,223,700	9,500	115,300	

Budget Adjustments

Employee Costs:

ICT adjustment for Business Relationship Manage	72,000	
City Deal Marketing Officer	22,100	
Rents team Transfer to Housing	(108,000)	
Customer First CSO's recharge to Registrars	21,100	
0.5 HR Business Partner - NHS Funded	28,000	35,200

Supplies & Services

Electric Glen 2016	231,000	
PVG's	65,000	
Rents Team Transfer to Housing	(28,800)	
Web Casting Project	31,000	298,200

Income

Income side of above adjustments	333,400	333,400
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EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Corporate & Community Support	Revenues	901,700			901,700	545,000	533,900	11,100	(15,700)
	Council Tax & NDR	138,000			138,000	277,000	227,600	49,400	33,300
	ICT	3,783,400			3,783,400	1,390,100	1,472,800	(82,700)	8,800
	Directorate	158,600			158,600	74,700	79,000	(4,300)	(7,200)
	Policy	428,500			428,500	237,600	249,000	(11,400)	(4,000)
	Public Relations	378,400			378,400	224,000	219,200	4,800	17,500
	Corporate Personnel	1,458,800			1,458,800	917,600	904,400	13,200	8,900
	Admin & Printing	1,031,700			1,031,700	562,100	550,300	11,800	31,000
	Members Expenses	0			0	246,800	236,200	10,600	0
	Customer Services	1,392,800			1,392,800	758,300	751,300	7,000	42,700
TOTAL		9,671,900	0	0	9,671,900	5,233,200	5,223,700	9,500	115,300

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Chief Executive's Office	Staff Costs	3,478,100	0	0	3,478,100	1,624,700	1,645,900	(21,200)	(45,000)
	Property Costs	0	0	0	0	0	0	0	(100)
	Transport Costs	0	0	0	0	0	0	0	0
	Supplies & Services	411,300	0	0	411,300	246,400	162,000	84,400	42,000
	Third Party Payments	65,000	0	0	65,000	32,500	0	32,500	0
	Transfer Payments	0	0	0	0	0	0	0	0
	Support Services	135,700	0	0	135,700	0	0	0	0
	Depreciation & Impairment	0	0	0	0	0	0	0	0
	Total Expenditure	4,090,100	0	0	4,090,100	1,903,600	1,807,900	95,700	(3,100)
	Income	519,100	0	0	519,100	119,000	202,900	83,900	44,400
TOTAL	3,571,000	0	0	3,571,000	1,784,600	1,605,000	179,600	41,300	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Chief Executive's Office	Chief Executives Office	181,400	0	0	181,400	112,500	106,900	5,600	(5,200)
	Accountancy & Creditors	2,116,300	0	0	2,116,300	1,124,200	1,073,000	51,200	1,600
	Legal	627,700	0	0	627,700	294,500	288,000	6,500	24,300
	Procurement	406,100	0	0	406,100	199,900	145,800	54,100	18,200
	Civic Licensing	0	0	0	0	(41,300)	(63,600)	22,300	0
	Licensing Board	0	0	0	0	(19,200)	(44,700)	25,500	0
	Internal Audit	239,500	0	0	239,500	114,000	99,600	14,400	2,400
	Total Expenditure	3,571,000	0	0	3,571,000	1,784,600	1,605,000	179,600	41,300
TOTAL	3,571,000	0	0	3,571,000	1,784,600	1,605,000	179,600	41,300	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Other Exp. & Income (INC OTHER HSG)	Other Expenditure	8,541,400	0	0	8,541,400	1,311,000	1,121,600	189,400	(31,000)
	Income	197,000			197,000	9,200	13,700	4,500	50,800
		8,344,400	0	0	8,344,400	1,301,800	1,107,900	193,900	19,800
	Other Housing	2,299,600	0	0	2,299,600	974,700	428,300	546,400	5,200
	TOTAL	10,644,000	0	0	10,644,000	2,276,500	1,536,200	740,300	25,000

Budget Adjustments

0

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 7: 9TH OCTOBER 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								PERIOD	FORECAST
Housing Revenue Account	Employee Costs	3,552,000		12,000	3,564,000	1,689,500	1,595,200	94,300	56,100
	Property Costs	3,550,000		0	3,550,000	1,782,200	1,303,800	478,400	(251,000)
	Transport & Plant Costs	180,900		0	180,900	102,300	85,900	16,400	20,100
	Supplies & Services	2,211,300		0	2,211,300	993,800	880,400	113,400	(181,500)
	Third Party Payments	0		0	0	0	0	0	0
	Transfer Payments	32,700		0	32,700	17,600	49,400	(31,800)	(42,100)
	Support Services	788,300		0	788,300	0	0	0	0
	Depreciation & Impairment Losses	4,204,900		0	4,204,900	0	0	0	202,300
	Total Expenditure	14,520,100	0	12,000	14,532,100	4,585,400	3,914,700	670,700	(196,100)
	Income	14,520,100		12,000	14,532,100	7,097,700	6,783,800	(313,900)	98,700
TOTAL	0	0	0	0	(2,512,300)	(2,869,100)	356,800	(97,400)	