

EAST RENFREWSHIRE COUNCIL

CABINET

26th March 2015

Report by Chief Executive

ESTIMATED REVENUE BUDGET OUT-TURN 2014/15

PURPOSE OF REPORT

1. To advise Cabinet of the updated projected revenue out-turn for 2014/15. The report provides details of expected year end variances together with summary cost information for each department up to period 11. The projection is based on the financial position as at 30 January 2015.

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.
- Members note that the Director of CHCP is continuing to take steps to address the overspend
- All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.
- Departmental guidance is adhered to in respect of year end expenditure.

BUDGET PERFORMANCE

3. During the course of the year departments have received additional funding from the Scottish Government, external bodies and approved balances carried forward from 2013/14. These additional funds have been allocated to approved projects and are included within these budget monitoring statements.

4. As a consequence of the multi year budget setting approach adopted in recent years, departments have been actively seeking out early efficiencies with these contributing to the underspend in the current year. The Council has maintained this longer term approach to managing the difficult financial circumstances it needs to address. Many of the favourable variances reported in the appendix to this report have therefore also been incorporated into the budget proposals for the coming financial year.

5. The estimated year end position shows a net favourable variance on net expenditure of £1,272k based on current information. For General Fund services the projected underspend is £1,165k. In addition, Council Tax collection has been higher than budgeted with additional income of £430k now anticipated, bringing the total forecast underspend on General fund services to £1,595K. This variance is anticipated in addition to the planned transfer to reserves of £150k agreed by Council on 13th February 2014.

6. There is currently a significant year-end overspend position anticipated for CHCP. The CHCP in conjunction with Accountancy services are continuing to monitor the situation closely. As previously reported the main area of pressure lies within the adult care and the Director of CHCP is continuing to take steps to minimise the over spend.

VARIANCE ANALYSIS

7. All departments other than CHCP and Environment (Non Support) report that expenditure will be within budget at the end of the financial year.

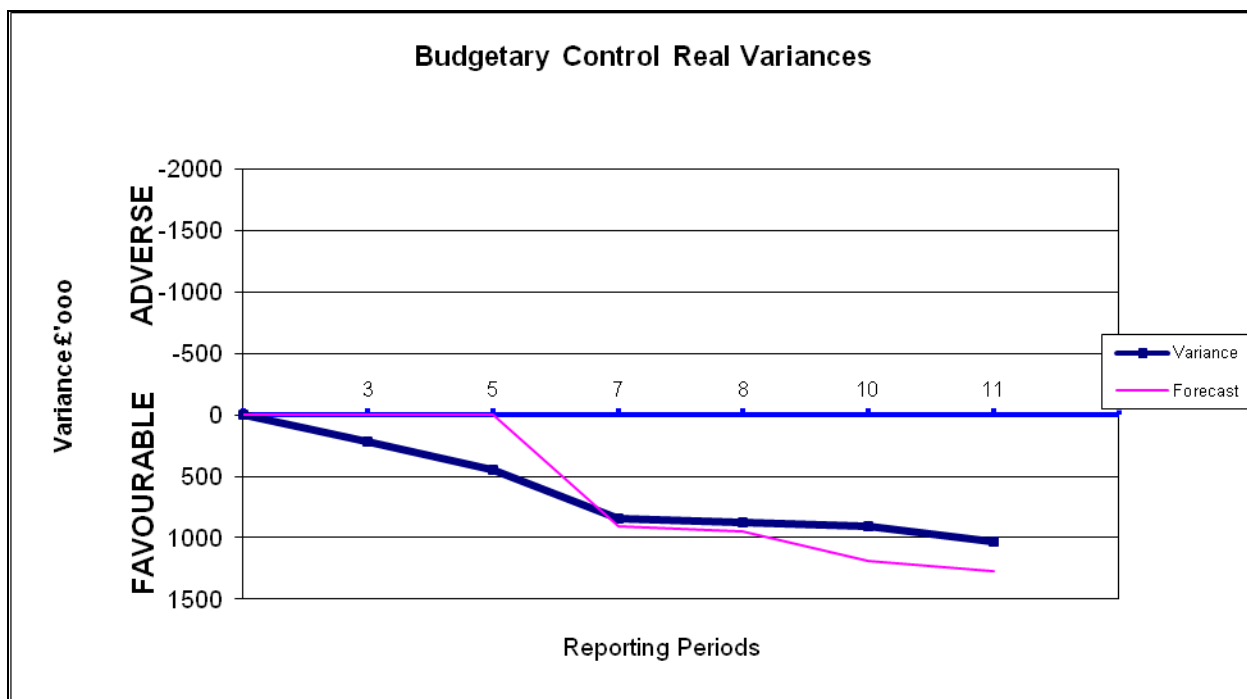
8. All departments should undertake continuous monitoring of procedures and outputs to ensure that budgetary objectives are achieved and that corrective action is implemented with regard to all adverse variances arising.

9. Projected year end net expenditure variances for all departments are identified at Appendix 1.

10. The following table lists each department's period operational variances that have been reported in the current financial year together with the projected year end out-turn position.

Department	Period Real Variances					Forecast			
	P3 £'000s	P5 £'000s	P7 £'000s	P10 £'000s	P11 £'000s	P7 Prob Outturn £'000	P8 Prob Outturn £'000s	P10 Prob Outturn £'000s	P11 Prob Outturn £'000s
Education	142	300	471	691	675	299	283	407	656
CHCP	(4)	(37)	(28)	(360)	(312)	10	(212)	(425)	(369)
Environment	0	(17)	(14)	(20)	(9)	(27)	(26)	(26)	(9)
Environment – Support	0	2	21	23	58	40	44	30	67
Chief Executive's Office	14	21	49	84	74	59	68	75	53
Corp & Comm – Comm Resources	13	31	63	44	39	14	6	26	28
Corp & Comm – Support	34	103	109	144	148	141	155	132	119
Other Expenditure/Housing	19	25	143	260	272	320	570	911	620
Housing Revenue Account	0	22	25	44	90	47	57	57	107
Total Expenditure Variance	218	450	839	910	1,035	903	945	1,187	1,272
Total Budgeted Expenditure	40,856	69,547	99,142	144,681	160,911	214,030	214,247	214,247	218,613
% Total Variance	0.5%	0.6%	0.8%	0.6%	0.6%	0.4%	0.4%	0.6%	0.6%

11. The trend graph below provides a comparison of the period (being the operational position as at a point in time during the financial year) and outturn (representing the overall forecast position at the year end) budgetary control variances for this financial year.



TRADING OPERATIONS

12. 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

13. Uncertainty remains as to weather conditions till the end of the financial year and winter maintenance expenditure may therefore be subject to significant variation. It should also be noted that many of the variances reported within the Education service are subject to Devolved School Management arrangements and as such may be reallocated at individual schools level.

MEASUREMENT OF OPERATIONAL EFFICIENCIES

14. Given the tight nature of the Council's finances it is important that departments deliver agreed efficiency savings and remain within their budget for the financial year. Departments report that agreed operational efficiencies recorded within the corporate efficiency register are being met, or will be replaced by alternative operational efficiencies.

FINANCIAL YEAR END

15. Expenditure, as we approach the end of the financial year can be relatively high. This may be attributed to the following reasons;

- resolutions of disputed accounts by the year end
- processing of all outstanding internal accounts
- departments having held back resources until the outturn position was assured.

16. Nevertheless, departments should ensure that underspends are consolidated wherever possible and that section 12.2 of the Council's Financial Regulations is adhered to (specifically, "... Directors shall not accelerate expenditure at the year-end in order to prevent budget under spends."). Where the need for excess expenditure has arisen during the year, application to the Head of Accountancy for virement of up to £30,000 may be made with any sums in excess of this requiring Cabinet approval.

CONCLUSIONS

17. The Council's out-turn financial position is reported as an underspend of £1,272k. While most departments expect to operate within budget, management action is required within CHCP and Environment (non support) to address overspends against departmental budget at year end. The report also identifies operational variances across the Council that require management action to ensure that expenditure will be within budget at the end of the financial year, all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

RECOMMENDATIONS

18. 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.
- Members note that the Director of CHCP is continuing to take steps to address the overspend.
- All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.
- Departmental guidance is adhered to in respect of year end expenditure.

REPORT AUTHOR

Head of Accountancy - Margaret McCrossan

Chief Accountant - Barbara Clark Tel. 0141 577 3068
Email Barbara.Clark@EastRenfrewshire.gov.uk

CABINET CONTACT

Convener for Corporate Services - Councillor Ian McAlpine Tel. 0141 638 3860
(Home) Tel. 07890 592671 (Mobile)

Report date 3rd March 2015

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

KEY WORDS

Revenue budget monitoring, probable out-turn position, monitoring statements, budgetary control, efficiency targets, operational variance analysis.

ESTIMATED REVENUE BUDGET OUTTURN 2014/15

APPENDIX 1

NET EXPENDITURE VARIANCES

	UNDER / (OVER)	
	£	£
EDUCATION		
APT&C, Manual, Instructors & Sessionals	144,200	
Teachers	375,900	
Rates/Water Meter Charges	104,200	
Repairs & Maintenance	(223,800)	
Cleaning & Other Property Costs	38,100	
Utilities	309,300	
Transport – SPT, SEN & Other	211,600	
Catering Provisions	(97,100)	
Advertising/ Publicity	(15,900)	
Insurance	83,200	
Hire of Halls	(25,600)	
Other Supplies & Services	(46,600)	
Payments to Other Agencies/Bodies	101,300	
Income – Sports	(339,300)	
Income - Wraparound	(148,100)	
Income from Other Agencies	183,500	
Net income from Commonwealth Games	29,600	
Other Income	(28,900)	
		655,600
ENVIRONMENT		
Employee Costs	21,200	
Environment Properties – Rates/Utilities	22,400	
Parks: Woodlands Management/Storm Damage	(221,500)	
Waste Management	(140,600)	
Transport Costs	27,500	
Other Admin/Supplies – Various	(53,000)	
Insurance	(54,000)	
Scientific Services Costs	23,800	
Strategic Development Costs	(45,000)	
Electrical Power (Streetlighting)	38,500	
Income from Sale of Recyclables	(64,000)	
Property Rentals	59,900	

Income from Other Agencies	(5,500)	
Building Control/Development Control/Pitch Let Income	292,900	
Contribution from Reserves	88,000	
		(9,400)

ENVIRONMENT - SUPPORT

Employee Costs	175,300	
Rates, Rents, Water & Other Property Costs	(87,500)	
Agency labour/interns	(84,700)	
Winter Maintenance	(30,000)	
Administration/Other Costs	(1,000)	
Income –Other Accounts of the Authority/R&R etc	95,200	
		67,300

COMMUNITY HEALTH & CARE PARTNERSHIP

Employee Costs	(84,500)	
Property Costs	(15,400)	
Transport Costs	(105,300)	
Supplies & Services	(1,600)	
Adult Care Package (Mental Health)	(142,500)	
Adult Care Packages (Learning Disability)	(760,200)	
Adult Care Package (Physical Disability)	(171,700)	
Early Years underspend	330,000	
Children & Families Care Packages	(193,300)	
Other Third Party Payments incl Older People and Change Fund	288,600	
Older Peoples Change Fund Income (see above note)	(313,200)	
Allocation of Central Funds to cover Redundancy Costs	573,400	
Additional Funding – Scott Gov	291,000	
Various under recoveries incl Atholl income offset by additional Health Board transfer income identified	(64,000)	
		(368,700)

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

Employee Costs – APT&C and Manual	126,200	
Repairs and Maintenance / Minor Adapts	(151,600)	
Vehicle Hires & Taxi Costs	12,900	
Supplies & Services	(45,200)	
Third Party Payments	2,400	

Transfer Payments	11,300	
Income	71,600	
		27,600

CORPORATE & COMMUNITY – SUPPORT

Employee Costs – APT&C and Manual	208,300	
Eastwood HQ reception improvements & misc property	(17,400)	
Transport Costs	11,600	
Archiving & Printing	50,000	
Systems Maintenance & Development	(85,400)	
Supplies & Services	(115,500)	
Non-Domestic Rates Collection	5,400	
Income	61,900	
		118,900

CHIEF EXECUTIVE'S OFFICE

Employee Costs	15,700	
Supplies & Services	28,800	
Miscellaneous Income	2,000	
Contribution from Modernisation Fund	7,800	
Capital Recharges	(1,000)	
		53,300

HOUSING REVENUE ACCOUNT

Employee Costs – Vacancies, transfer to capital and training	72,600	
Supplies – subcontractors	(148,400)	
CFCR – insurance works	(225,000)	
Specific Debt W/off – Cabinet Report 19 th Feb	(362,500)	
Insurance Premium	45,000	
Other – Including Standby and Materials	16,600	
Additional Income –Non-HRA properties / mixed tenure improvements	71,500	
Contribution from Bad Debt Provision	362,500	
Income from Insurance Fund	274,300	
		106,600

OTHER HOUSING

Employee Costs – including Factoring Service	(86,300)	
Owner Occupier Rechargeable Works	(350,000)	
Housing Benefits (Rebates, Allowances, Discretionary)	(972,700)	
Other Costs	(30,200)	
Additional Income - Owner Occupier receipts	350,000	
Additional Income - Housing Benefits	971,200	
Additional Income - Factoring related income	87,100	
Additional Income - PSHG Capital Grant Income	117,000	
Additional income – Rental PSLs/HPUs/Overlee	55,700	
Additional Welfare Reform Fund	13,800	
		155,600

OTHER EXPENDITURE

Restructuring etc. costs	(26,000)	
Superannuation Additional Allowances	(106,600)	
Reduction in Finance Costs	200,000	
Operational Contingency	292,500	
Other Expenditure	76,200	
Other Income	12,400	
		448,500

JOINT BOARDS

Strathclyde Passenger Transport Authority	13,000	
Renfrewshire Valuation Joint Board	4,000	
		17,000

TOTAL**1,272,300**

BUDGET MONITORING REPORTS 2014/15

PERIOD 11

AS AT 30 JANUARY 2015

CONTENTS

DEPARTMENTAL COMPARISON BUDGET V ACTUAL

SUMMARY	1 - 2
EDUCATION	3 - 4
COMMUNITY AND HEALTH CARE PARTNERSHIP	5 - 6
ENVIRONMENT	7 - 8
ENVIRONMENT - SUPPORT	9 - 10
CORPORATE & COMMUNITY - COMMUNITY RESOURCES	11 - 12
CORPORATE & COMMUNITY SUPPORT	13 - 14
CHIEF EXECUTIVES OFFICE	15 - 16
OTHER EXPENDITURE & INCOME & OTHER HOUSING	17
HOUSING REVENUE ACCOUNT	18

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	APPROVED BUDGET 19 February 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							TOTAL	REAL
EDUCATION	123,600,000	0	86,900	123,686,900	89,880,300	86,669,500	3,210,800	675,100
COMMUNITY HEALTH AND CARE P'SHIP	46,572,700	0	0	46,572,700	34,859,000	33,485,600	1,373,400	(312,200)
ENVIRONMENT	27,052,000	0	0	27,052,000	18,810,900	17,991,600	819,300	(8,500)
ENVIRONMENT - SUPPORT	0	0	0	0	1,490,600	1,376,500	114,100	58,400
CHIEF EXECUTIVES OFFICE	0	0	0	0	2,966,600	2,815,900	150,700	74,300
CORP & COMM - COMMUNITY RESOURCES	5,168,000	0	0	5,168,000	3,247,600	3,157,100	90,500	38,800
CORP & COMM - SUPPORT	0	0	0	0	7,933,800	8,128,100	(194,300)	148,000
OTHER EXPENDITURE/HOUSING	8,790,100	0	4,279,000	13,069,100	3,326,200	3,492,000	(165,800)	252,700
JOINT BOARDS	2,295,000	0	0	2,295,000	2,207,300	2,188,200	19,100	19,100
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	619,400	0	0	619,400	0	0	0	0
CONTRIBUTION TO RESERVES	150,000	0	0	150,000	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	0	0	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(3,811,100)	(3,985,000)	173,900	89,800
TOTAL	214,247,200	0	4,365,900	218,613,100	160,911,200	155,319,500	5,591,700	1,035,500

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 PERIOD 11 30TH JANUARY 2015

SUBJECTIVE DETAIL	APPROVED BUDGET 19 February 2015	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
							TOTAL	REAL
Employee Costs	125,062,600	0	(387,200)	124,675,400	110,034,000	109,607,400	426,600	784,300
Property Costs	19,081,700	0	292,200	19,373,900	15,770,300	14,212,500	1,557,800	(83,800)
Transport & Plant Costs	5,650,700	0	5,500	5,656,200	4,663,500	4,461,800	201,700	138,900
Supplies & Services	49,023,600	0	604,700	49,628,300	39,037,900	37,928,400	1,109,500	(2,494,700)
Third Party Payments	35,731,800	0	(62,100)	35,669,700	28,586,900	27,810,100	776,800	(829,200)
Transfer Payments	18,129,600	0	194,000	18,323,600	15,141,200	16,369,000	(1,227,800)	(1,724,800)
Support Services	14,237,800	0	3,721,200	17,959,000	95,700	62,900	32,800	41,700
Depreciation & Impairment Losses	14,735,400	0	0	14,735,400	6,100	0	6,100	171,100
Joint Boards	2,295,000	0	0	2,295,000	2,207,300	2,188,200	19,100	19,100
Contingencies	619,400	0	0	619,400	0	0	0	0
Contribution To Reserves	150,000	0	0	150,000	0	0	0	0
Capital Financing- Loans Charges	0	0	0	0	0	0	0	0
Total Expenditure	284,717,600	0	4,368,300	289,085,900	215,542,900	212,640,300	2,902,600	(3,977,400)
Income	70,470,400	0	2,400	70,472,800	54,631,700	57,320,800	2,689,100	5,012,900
TOTAL	214,247,200	0	4,365,900	218,613,100	160,911,200	155,319,500	5,591,700	1,035,500

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Education	Employee Costs	85,073,100		(327,000)	84,746,100	68,360,800	68,019,800	341,000	344,000
	Property Costs	11,358,300		292,200	11,650,500	9,716,000	8,634,100	1,081,900	144,300
	Transport & Plant Costs	1,995,200		5,500	2,000,700	1,529,600	1,404,300	125,300	160,300
	Supplies & Services	25,033,400		250,900	25,284,300	17,944,400	17,292,500	651,900	(371,100)
	Third Party Payments	3,056,000		(132,300)	2,923,700	2,505,400	1,782,600	722,800	81,600
	Transfer Payments	699,100		0	699,100	607,400	952,400	(345,000)	(368,200)
	Support Services	3,884,100		0	3,884,100	19,100	0	19,100	0
	Depreciation and Impairment Losses	7,154,300		0	7,154,300	0	0	0	0
	Total Expenditure	138,253,500	0	89,300	138,342,800	100,682,700	98,085,700	2,597,000	(9,100)
	Income	14,653,500		2,400	14,655,900	10,802,400	11,416,200	613,800	684,200
	TOTAL	123,600,000	0	86,900	123,686,900	89,880,300	86,669,500	3,210,800	675,100

Budget Adjustments

Family Centres and Family Support
 Teachers Pay

39,900
 47,000

86,900

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Education	Pre Five Education	7,129,100	0	(91,700)	7,037,400	5,318,700	5,071,300	247,400	18,000
	Primary Education	37,768,000	0	58,100	37,826,100	29,125,900	28,285,200	840,700	441,800
	Secondary Education	52,982,800	0	83,900	53,066,700	40,288,700	39,433,100	855,600	454,500
	Schools Other	3,374,400	0	168,300	3,542,700	2,892,600	2,395,300	497,300	18,400
	Special Education	6,396,800	0	(11,100)	6,385,700	4,802,200	4,089,800	712,400	101,500
	Psychological Services	845,100	0	(1,400)	843,700	694,100	685,700	8,400	5,200
	Transport (Excl Spec Educ)	1,170,100	0	0	1,170,100	874,600	767,900	106,700	165,300
	Bursaries/EMAs	0	0	0	0	0	43,900	(43,900)	0
	Provision for Clothing	125,700	0	0	125,700	122,900	115,500	7,400	0
	Administration & Support	8,028,700	0	(123,200)	7,905,500	2,919,700	2,805,600	114,100	(98,800)
	School Crossing Patrollers	0	0	0	0	(32,700)	(40,300)	7,600	8,400
	Catering	0	0	0	0	(175,200)	(279,600)	104,400	42,000
	Cleaning	0	0	0	0	(295,100)	(262,200)	(32,900)	(34,400)
	Sports Services	2,893,300	0	0	2,893,300	1,496,700	1,722,700	(226,000)	(389,100)
	Arts	520,800	0	0	520,800	234,400	258,900	(24,500)	(67,500)
	Libraries	2,365,200	0	4,000	2,369,200	1,612,800	1,576,700	36,100	9,800
	TOTAL	123,600,000	0	86,900	123,686,900	89,880,300	86,669,500	3,210,800	675,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Community Health Care Partnership	Employee Costs	20,247,800		(60,200)	20,187,600	15,458,600	16,037,800	(579,200)	(71,500)
	Property Costs	839,200		0	839,200	552,100	590,900	(38,800)	(13,000)
	Transport & Plant	180,000		0	180,000	150,400	231,300	(80,900)	(88,900)
	Supplies & Services	2,391,200		(10,000)	2,381,200	1,830,800	1,699,300	131,500	(1,400)
	Third Party Payments	32,088,100		70,200	32,158,300	25,512,600	25,487,500	25,100	(554,700)
	Transfer Payments	35,600		0	35,600	30,100	21,700	8,400	5,000
	Support Services	2,289,200			2,289,200	11,300	8,500	2,800	200
	Depreciation and Impairment Losses	646,700			646,700	0	0	0	0
	Total Expenditure	58,717,800	0	0	58,717,800	43,545,900	44,077,000	(531,100)	(724,300)
	Income	12,145,100		0	12,145,100	8,686,900	10,591,400	1,904,500	412,100
TOTAL	46,572,700	0	0	46,572,700	34,859,000	33,485,600	1,373,400	(312,200)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Community Health Care Partnership	Service Strategy	935,000			935,000	673,100	698,600	(25,500)	189,700
	Children & Families	7,738,300			7,738,300	6,195,800	6,152,300	43,500	427,500
	Older People	21,338,200			21,338,200	17,144,500	16,012,400	1,132,100	(217,100)
	Physical/Sensory Disability	2,797,800			2,797,800	2,225,900	2,083,300	142,600	(65,900)
	Learning Disability	6,817,100			6,817,100	5,950,000	6,675,100	(725,100)	(556,400)
	Mental Health	1,666,100			1,666,100	1,249,400	1,263,100	(13,700)	(90,000)
	Addictions/Substance Misuse	271,000			271,000	97,000	128,700	(31,700)	(7,400)
	Criminal Justice	76,000			76,000	(241,000)	(518,500)	277,500	12,400
	Support Service & Management	4,933,200			4,933,200	1,564,300	990,600	573,700	(5,000)
	TOTAL	46,572,700	0	0	46,572,700	34,859,000	33,485,600	1,373,400	(312,200)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Employee Costs	11,903,900			11,903,900	9,463,800	9,352,500	111,300	17,900
	Property Costs	1,855,500			1,855,500	1,031,300	931,700	99,600	19,000
	Transport & Plant Costs	3,237,000			3,237,000	2,736,300	2,623,000	113,300	22,800
	Supplies & Services	16,801,600			16,801,600	13,506,100	12,786,000	720,100	(1,420,200)
	Third Party Payments	347,900			347,900	302,000	277,600	24,400	(61,600)
	Transfer Payments	251,800			251,800	213,000	260,600	(47,600)	(89,600)
	Support Services	2,172,400		0	2,172,400	800	0	800	(3,000)
	Depreciation & Impairment Losses	2,730,600			2,730,600	6,100	0	6,100	2,100
	Total Expenditure	39,300,700	0	0	39,300,700	27,259,400	26,231,400	1,028,000	(1,512,600)
	Income	12,248,700			12,248,700	8,448,500	8,239,800	(208,700)	1,504,100
TOTAL	27,052,000	0	0	27,052,000	18,810,900	17,991,600	819,300	(8,500)	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Directorate	935,800			935,800	585,000	589,000	(4,000)	0
	Environment Accomodation	(4,000)			(4,000)	623,400	614,100	9,300	(11,700)
	Development Management	523,300			523,300	258,400	158,400	100,000	124,100
	Development Planning	1,039,100			1,039,100	727,800	834,000	(106,200)	(24,100)
	Economic Development	1,425,200			1,425,200	960,700	837,800	122,900	24,400
	Building Control	112,000			112,000	6,800	(84,400)	91,200	91,600
	Roads	11,896,800			11,896,800	8,554,900	8,117,300	437,600	(170,700)
	Roads Contracting Unit	0			0	(400,800)	(328,300)	(72,500)	0
	Parks	2,643,400			2,643,400	1,629,300	1,615,000	14,300	(34,200)
	Cleansing	3,777,700			3,777,700	2,588,300	2,622,400	(34,100)	(11,700)
	Waste Management	3,481,700			3,481,700	2,727,300	2,695,500	31,800	(120,100)
	Protective Services	1,221,000			1,221,000	743,200	599,100	144,100	123,900
	Vehicle Services	0			0	(193,400)	(278,300)	84,900	0
TOTAL		27,052,000	0	0	27,052,000	18,810,900	17,991,600	819,300	(8,500)

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment Support	Employee Costs	1,399,300			1,399,300	1,109,800	947,900	161,900	148,300
	Property Costs	864,300			864,300	770,200	757,200	13,000	(74,200)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	258,800			258,800	125,800	163,700	(37,900)	(96,200)
	Transfer Payments	0			0	0	0	0	0
	Support Services	0			0	0	0	0	0
	Financing Costs	75,800			75,800	0	0	0	0
	Total Expenditure	2,598,200	0	0	2,598,200	2,005,800	1,868,800	137,000	(22,100)
	Income	2,598,200	0	0	2,598,200	515,200	492,300	(22,900)	80,500
TOTAL	0			0	1,490,600	1,376,500	114,100	58,400	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment Support	Property & Technical	860,100			860,100	712,000	677,100	34,900	96,000
	Accommodation	966,100			966,100	778,600	699,400	79,200	(37,600)
	Total Expenditure	1,826,200	0	0	1,826,200	1,490,600	1,376,500	114,100	58,400
	TOTAL	1,826,200	0	0	1,826,200	1,490,600	1,376,500	114,100	58,400

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Community Resources	Employee Costs	3,618,200			3,618,200	2,871,600	2,749,800	121,800	122,000
	Property Costs	695,800			695,800	387,500	574,500	(187,000)	(128,300)
	Transport & Plant Costs	57,600			57,600	42,100	33,600	8,500	10,900
	Supplies & Services	609,800			609,800	478,700	438,100	40,600	(38,300)
	Third Party Payments	86,000			86,000	66,000	63,600	2,400	2,000
	Transfer Payments	246,300			246,300	198,700	199,000	(300)	9,600
	Support Services	855,200			855,200	0	0	0	0
	Depreciation & Impairment	231,700			231,700	0	0	0	0
	Total Expenditure	6,400,600	0	0	6,400,600	4,044,600	4,058,600	(14,000)	(22,100)
	Income	1,232,600			1,232,600	797,000	901,500	104,500	60,900
TOTAL	5,168,000	0	0	5,168,000	3,247,600	3,157,100	90,500	38,800	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Community Resources	Community Learning & Dev	1,134,800			1,134,800	721,500	696,900	24,600	6,200
	Community Planning	375,700			375,700	235,900	235,000	900	(20,000)
	Community Facilities	1,542,100			1,542,100	678,200	680,900	(2,700)	25,200
	Community Safety	1,619,600			1,619,600	1,079,800	1,031,400	48,400	17,200
	Equalities	121,200			121,200	95,700	95,100	600	2,900
	Registrars/Grants	170,300			170,300	227,800	212,500	15,300	5,800
	Auchenback Resource Centre	30,700			30,700	25,400	25,300	100	0
	Area Forums	34,000			34,000	9,200	9,300	(100)	(200)
	Community Resources Mgt	139,600			139,600	174,100	170,700	3,400	1,700
TOTAL		5,168,000	0	0	5,168,000	3,247,600	3,157,100	90,500	38,800

Budget Adjustments

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EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Support	Employee Costs	8,355,600			8,355,600	6,610,400	6,409,100	201,300	196,500
	Property Costs	3,500			3,500	0	4,000	(4,000)	(14,700)
	Transport & Plant Costs	61,600			61,600	52,000	44,100	7,900	9,800
	Supplies & Services	3,019,700			3,019,700	2,330,800	2,578,700	(247,900)	(68,500)
	Third Party Payments	64,100			64,100	2,800	700	2,100	4,600
	Transfer Payments	4,227,900			4,227,900	94,400	48,800	45,600	0
	Support Services	0			0	0	0	0	0
	Depreciation & Impairment	1,281,800			1,281,800	0	0	0	0
	Total Expenditure	17,014,200	0	0	17,014,200	9,090,400	9,085,400	5,000	127,700
	Income	7,708,900			7,708,900	1,156,600	957,300	(199,300)	20,300
TOTAL	9,305,300	0	0	9,305,300	7,933,800	8,128,100	(194,300)	148,000	

Budget Adjustments

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EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Support	Revenues	1,138,300			1,138,300	1,405,800	1,201,200	204,600	98,000
	Council Tax & NDR	129,900			129,900	457,900	376,200	81,700	29,600
	ICT	3,642,700			3,642,700	1,924,000	2,235,900	(311,900)	4,800
	Directorate	155,100			155,100	122,900	127,900	(5,000)	(5,700)
	Policy	416,800			416,800	449,700	417,300	32,400	9,800
	Public Relations	397,500			397,500	329,600	397,300	(67,700)	6,500
	Corporate Personnel	1,399,400			1,399,400	1,219,800	1,230,700	(10,900)	17,400
	Admin & Printing	1,132,300			1,132,300	937,400	932,800	4,600	7,100
	Members Expenses	0			0	411,200	396,500	14,700	0
	Customer Services	893,300			893,300	675,500	812,300	(136,800)	(19,500)
TOTAL		9,305,300	0	0	9,305,300	7,933,800	8,128,100	(194,300)	148,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Office	Staff Costs	3,525,200	0	0	3,525,200	2,812,500	2,755,600	56,900	40,600
	Property Costs	0	0	0	0	0	100	(100)	(100)
	Transport Costs	0	0	0	0	0	0	0	0
	Supplies & Services	363,700	0	0	363,700	307,400	267,700	39,700	31,800
	Third Party Payments	65,000	0	0	65,000	65,000	48,700	16,300	0
	Transfer Payments	0	0	0	0	0	0	0	0
	Support Services	114,500	0	0	114,500	0	0	0	0
	Depreciation & Impairment	0	0	0	0	0	0	0	0
	Total Expenditure	4,068,400	0	0	4,068,400	3,184,900	3,072,100	112,800	72,300
	Income	479,400	0	0	479,400	218,300	256,200	37,900	2,000
TOTAL	3,589,000	0	0	3,589,000	2,966,600	2,815,900	150,700	74,300	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Office	Chief Executives Office	177,800	0	0	177,800	141,000	143,700	(2,700)	(3,700)
	Accountancy & Creditors	2,110,100	0	0	2,110,100	1,826,800	1,768,300	58,500	32,000
	Legal	600,600	0	0	600,600	466,600	484,000	(17,400)	(8,600)
	Procurement	434,500	0	0	434,500	362,900	314,600	48,300	26,100
	Civic Licensing	0	0	0	0	(23,100)	(42,000)	18,900	0
	Licensing Board	0	0	0	0	(18,400)	(33,700)	15,300	0
	Internal Audit	266,000	0	0	266,000	210,800	181,000	29,800	28,500
	Total Expenditure	3,589,000	0	0	3,589,000	2,966,600	2,815,900	150,700	74,300
	TOTAL	3,589,000	0	0	3,589,000	2,966,600	2,815,900	150,700	74,300

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Other Exp. & Income (INC OTHER HSG)	Other Expenditure	7,053,200		4,085,000	11,138,200	2,328,000	2,660,200	(332,200)	(98,200)
	Income	212,000			212,000	5,900	18,900	13,000	219,000
		6,841,200	0	4,085,000	10,926,200	2,322,100	2,641,300	(319,200)	120,800
	Other Housing	1,948,900	0	194,000	2,142,900	1,004,100	850,700	153,400	131,900
	TOTAL	8,790,100	0	4,279,000	13,069,100	3,326,200	3,492,000	(165,800)	252,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 11 30TH JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Housing Revenue Account	Employee Costs	3,315,300		0	3,315,300	2,629,300	2,559,300	70,000	61,400
	Property Costs	3,534,100		0	3,534,100	2,820,400	2,310,400	510,000	39,200
	Transport & Plant Costs	180,900		0	180,900	153,100	125,500	27,600	24,000
	Supplies & Services	2,077,600		0	2,077,600	1,405,500	1,471,000	(65,500)	(337,900)
	Third Party Payments	0		0	0	0	7,800	(7,800)	0
	Transfer Payments	32,700		0	32,700	27,700	102,600	(74,900)	(377,100)
	Support Services	838,500		0	838,500	0	0	0	0
	Depreciation & Impairment Losses	3,837,100		0	3,837,100	0	0	0	0
	Total Expenditure	13,816,200	0	0	13,816,200	7,036,000	6,576,600	459,400	(590,400)
	Income	13,816,200		0	13,816,200	10,847,100	10,561,600	(285,500)	680,200
TOTAL	0	0	0	0	(3,811,100)	(3,985,000)	173,900	89,800	