

Chief Executive's Department

Deputy Chief Executive: Caroline Innes BSc (Hons)

Council Headquarters, Eastwood Park, Giffnock, East Renfrewshire, G46 6UG

Phone: 0141 577 3000 Fax: 0141 577 3834

website: www.eastrenfrewshire.gov.uk

Date: 12 February 2014

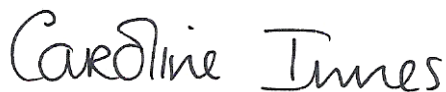
When calling please ask for: Paul O'Neil (Tel. No 0141-577-3011)

e-mail: paul.o'neil@eastrenfrewshire.gov.uk

TO: Councillors J Fletcher (Chair); T Buchanan; D Devlin; E Green; A Lafferty; I McAlpine;
M Montague; and V Waters.

CABINET

Please find attached, for your attention, a copy of the undernoted item marked "copy to follow" on the agenda of the meeting of the Cabinet to be held in the Council Chamber, East Renfrewshire Council Headquarters, Eastwood Park, Giffnock on **Thursday, 20 February 2014 at 10.00am.**



C INNES

DEPUTY CHIEF EXECUTIVE

UNDERNOTE REFERRED TO:

Item 4. [Revenue Budget Monitoring - Report by Director of Finance \(copy attached\)\(To be presented by Convener for Corporate Services\).](#)

This document can be explained to you in other languages and can be provided in alternative formats such as large print and Braille. For further information, please contact Customer First on 0141 577 3001 or email customerservices@eastrenfrewshire.gov.uk

BLANK PAGE

EAST RENFREWSHIRE COUNCILCABINET20 February 2014Report by Director of FinanceREVENUE BUDGET MONITORING**PURPOSE**

1. To advise the Cabinet of the revenue budget position based on income and expenditure for the period to 3rd January 2014 and to make recommendations in respect of the variances which have been identified.

RECOMMENDATION

2. It is recommended that:-
 - Members note the current financial position;
 - Service departments currently showing an overspend position take action to ensure that expenditure is within budget at year end; and
 - 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 actual 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 position as at this period against the Council's approved revenue budget for 2013/14, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2013/14 reported to Cabinet on 5 December 2013 has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 5 December 2013 report to Cabinet	212,880
Adjustments since last report	2,313
Total Net Expenditure to be Monitored	<u>215,193</u>

BUDGET PERFORMANCE

5. The current operational underspend of £11,057,461 is largely due to timing issues. The underlying real underspend is £1,902,230 – 1.3%. It should be noted that a significant element of underspend lies within Education and will therefore be available for virement under Devolved School Management arrangements.

Although the overall position as at period 10 shows an underspend, some departments are showing real overspends. The Directors of CHCP and Environment have reviewed the situation in conjunction with Finance, and have taken steps with a view to bringing expenditure into line with budget provision. The Cabinet will wish to continue to monitor the effectiveness of these actions closely until the end of the financial year.

Timing variances arise for a number of reasons including seasonal factors, delays in processing accounts and other unforeseen variations in the pattern of expenditure and income. These are kept under review by Finance and departmental staff and are expected to be temporary, with expenditure/income reverting to the budgeted level by year end. The main focus of attention should be on Real variances. These fall into three categories:-

- those which have matched funding e.g. additional staff funded from additional resources.
- those which require to be addressed by management action.
- those for which no departmental action is proposed at this time and which will require to be met corporately.

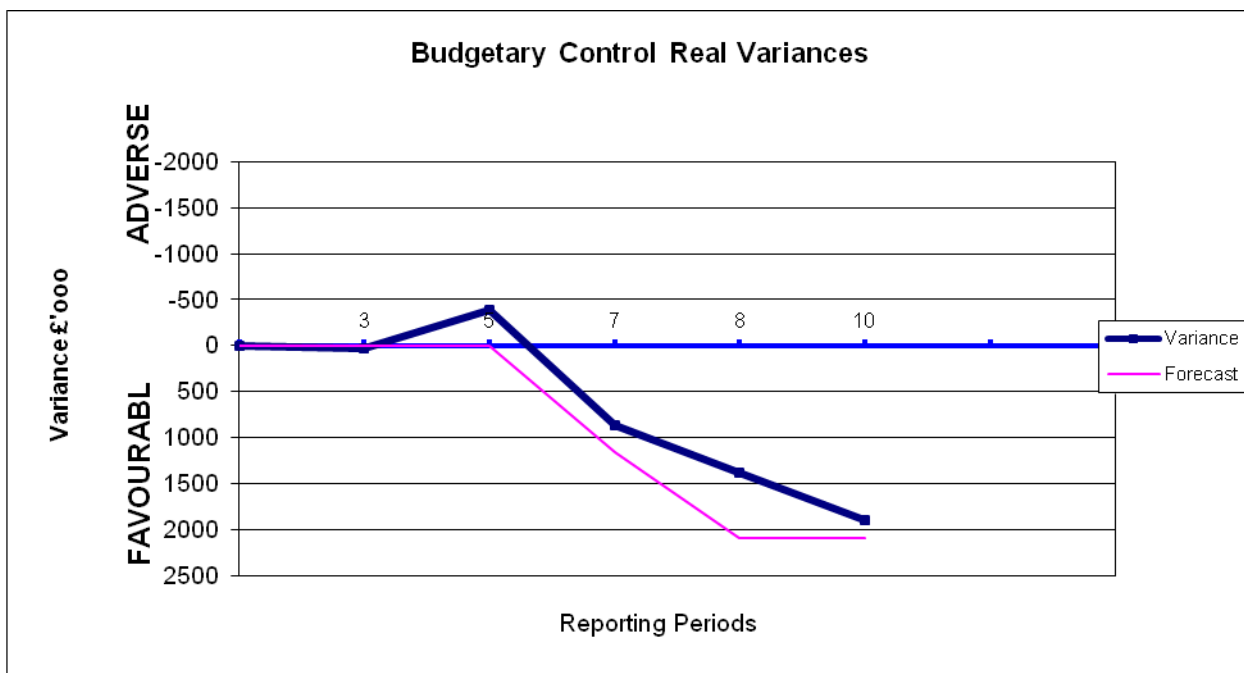
Individual service comments on performance, operational areas that are under review by management, agreed management remedial action and projected year end positions are reflected in the attached statements

VARIANCE ANALYSIS

6. The table below provides a comparison of each department's period operational variances that have been reported in the current financial year.

Department	Period Real Variances				Probable Outturn Projection		
	P3	P5	P7	P10	P7	P8	P10
Education	308	421	634	698	638	541	494
CHCP	(280)	(980)	(818)	(555)	(1,260)	(395)	(423)
Environment	(17)	3	23	(33)	44	60	(42)
Environment – Support	0	(24)	(22)	(60)	(40)	(51)	(98)
CE-Community Resources	24	41	88	102	34	8	12
CE-Support	43	58	61	60	64	42	62
Finance	43	62	118	205	146	155	159
Other Expenditure/ Housing	10	118	907	1,649	1,757	1,942	2,146
Housing Revenue Account	(50)	(84)	(121)	(164)	(224)	(217)	(214)
Total £ Variance	33	(385)	870	1,902	1,159	2,085	2,096
Total Budgeted Expenditure	37,303	70,288	102,033	150,346	212,380	212,380	215,193
% Variance	0.1%	(0.5%)	0.9%	1.3%	0.5%	1.0%	1.0%

The trend graph below provides a comparison of the period budgetary control Real variance as a percentage of the period revenue budget for this reported period in this financial year.



PROBABLE OUTTURN

7. Whilst it is essential that the Cabinet actively monitors financial performance to date against the profiled budgets at periodic intervals throughout the financial year, it is important that in the latter part of the financial year consideration is also given to the projected revenue outturn at the year end. In line with the increased monitoring adopted for 2013/14, this is the third probable outturn report provided to the Cabinet this financial year. It should be recognised that this projection is modelled on financial performance as at 3 January 2014. A number of uncertainties remain on events towards the end of the financial year and these need to be borne in mind when considering the probable outturn figures shown in this report. Nonetheless, this additional reporting is a demonstration of improved governance arrangements being applied. A further updated probable outturn report will be provided towards the end of March in accordance with the timescales that have been applied in previous years.

At this stage it is projected that overall net revenue spend at the year end will be £2,096,000 less than budget provision. For General Fund services the projected underspend is £2.310 million. The breakdown of this at service level is provided in the table at para 6. This underspend is calculated after applying the £1million supplementary estimate approved by the Cabinet at its meeting on 5 December 2013. Also, the analyses within this report focus on spend. In relation to funding, it is forecast that Council Tax income received will exceed the budget provision by approximately £200,000.

Combination of these two variables in relation to General Fund services– the underspend and forecast additional Council Tax income – indicates a favourable financial position at the year end amounting to £2.510 million.

TRADING OPERATIONS

8. 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

9. National Pay Negotiations

The Council's budget assumes a 1% pay award for all employees for 2013/14. National pay negotiations have failed to reach agreement and a 1% settlement has now been imposed for local government employees. The situation for teaching staff has still to be resolved.

Welfare Reform Contingency

The budget includes a contingency provision of £800,000 to accommodate unfunded spending pressures associated with welfare reform changes. The Cabinet has approved a number of drawdowns from that contingency, and these are now being reflected in budgetary control statements.

MEASUREMENT OF OPERATIONAL EFFICIENCIES

10. 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. Given the tight nature of the Council's finances it is important that departments deliver agreed efficiency savings and remain within their budget for the financial year. If during the course of the year it is identified that a proposed efficiency will not materialise, then departments are required to identify and introduce alternative efficiencies to compensate this.

CONCLUSIONS

11. The Council's period financial position is reported as an operational underspend of £11,057,461. Excluding Timing variances, the underlying Real underspend is £1,902,230. 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

12. It is recommended that
 - Members note the current financial position;
 - Service departments currently showing an overspend position take action to ensure that expenditure is within budget at year end; and
 - All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.

REPORT AUTHOR

Director of Finance	–	Norie Williamson	
Head of Accountancy	-	Margaret McCrossan	Tel. 0141 577 3035
		Email margaret.mccrossan@eastrenfrewshire.gov.uk	
Convener for Corporate Services -		Ian McAlpine	Tel. 0141 638 3860 (Home)
			Tel. 07890 592671(Mobile)
Report date		6 February 2014	

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

KEY WORDS

Revenue budget monitoring, monitoring statements, budgetary control, efficiency targets, operational variance analysis, probable outturn.

BLANK PAGE

BUDGET MONITORING REPORTS 2013/14

PERIOD 10

AS AT 3 JANUARY 2014

BLANK PAGE

CONTENTS

	PAGE
DEPARTMENTAL STATEMENTS	
EDUCATION	1
COMMUNITY HEALTH AND CARE PARTNERSHIP	2
ENVIRONMENT	3
ENVIRONMENT - SUPPORT	4
CHIEF EXECUTIVE – COMMUNITY RESOURCES	5
CHIEF EXECUTIVE – SUPPORT	6
FINANCE	7
OTHER EXPENDITURE & INCOME	8
OTHER HOUSING	9
HOUSING REVENUE ACCOUNT	10
DEPARTMENTAL COMPARISON BUDGET V ACTUAL	
SUMMARY	11-12
EDUCATION	13-14
COMMUNITY HEALTH AND CARE PARTNERSHIP	15-16
ENVIRONMENT	17-18
ENVIRONMENT - SUPPORT	19-20
CHIEF EXECUTIVES – COMMUNITY RESOURCES	21-22
CHIEF EXECUTIVES - SUPPORT	23-24
FINANCE	25-26
OTHER EXPENDITURE & INCOME & OTHER HOUSING	27
HOUSING REVENUE ACCOUNT	28

BLANK PAGE

EDUCATION
REVENUE BUDGET MONITORING AS AT 03rd January 2014

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
Employee Costs				
Teaching Costs	852,100	627,000	225,100	1
APT&C Costs	286,800	(3,400)	290,200	2
Manual /Overtime/Sessional	135,800	57,300	78,500	3
Other Staff Costs	(39,000)	2,200	(41,200)	
Property Costs				
Rates/Water Charges	788,900	27,900	761,000	4
Energy Costs	50,500	123,400	(72,900)	5
Cleaning	73,900	(7,300)	81,200	6
Repairs and Maintenance	142,200	328,600	(186,400)	7
Various Property Costs	(80,300)	(58,300)	(22,000)	
Supplies and Services				
PPP/PFI Costs	(18,800)	59,300	(78,100)	8
Provisions (Catering)	78,700	26,100	52,600	9
Various Supplies and Services	(111,900)	(69,500)	(42,400)	
Transport Costs				
SPT	115,000	115,000		
SEN and Other Hires	6,300	45,700	(39,400)	10
Various Transport Costs	(12,000)	(600)	(11,400)	
Administration Costs				
Various administration costs	122,200	195,400	(73,200)	11
Support Service Recharge				
Payments to Other Bodies				
EMA Payments	(208,700)		(208,700)	12
Grants Awarded	200	200		
Other Agencies	675,300	825,800	(150,500)	13
Miscellaneous Other Payments	(15,800)	33,900	(49,700)	14
Other Expenditure				
Miscellaneous initiatives	31,200	65,900	(34,700)	
Transfer Payments				
Bad Debt Provision	16,900	16,900		
Financing Costs				
Capital Charges				
Gross Expenditure	2,889,500	2,411,500	478,000	
Income				
EMA Income	163,500	(45,700)	209,200	12
Grants Received	37,400	3,600	33,800	
Action Zones	(83,300)	22,500	(105,800)	15
Swimming Development	(71,900)	(19,300)	(52,600)	16
Wraparound	(96,300)	(4,200)	(92,100)	17
School Meals Income	(63,700)	(100)	(63,600)	18
Facilities Management Rechargeable Items	56,500		56,500	19
Catering Income	(7,000)	46,900	(53,900)	9
Cleaning Income	(14,900)	6,700	(21,600)	
Other Agencies	164,300	7,000	157,300	20
Other Acc's of the Authority	(16,300)	7,500	(23,800)	
Contribution from Repairs & Renewals				
Miscellaneous Income	208,400	32,000	176,400	21
Totals	3,166,200	2,468,400	697,800	

Notes:

- Real variance reflects teaching staff savings to date within schools but this will be subject to budget virement under the Devolved School Management scheme including transfers to cover managed and efficiency saving targets set for individual schools. This variance represents an underspend of 0.5%
- Impact of turnover savings including the early realisation of future savings.
- Impact of turnover savings including the early realisation of future savings.
- Underspend is due to credits received in relation to rateable value revaluations affecting the current financial year and three previous financial years.
- An overspend in energy costs is projected based on 2012/13 outturn position at current pricing. The variance shown also reflects expenditure of £41,000 in respect of prior year billing issues recently notified.
- Underspend to date in contract cleaning reflecting early realisation of future savings.
- An overspend in the central repairs budget is projected based on 2012/13 outturn position.
- Reflects projected overspend in PFI/PPP costs.
- Reflects reduced uptake within the catering service.
- Reflects increased demand for SEN transport and increased expenditure on internal recharges for transport.
- Overspend is attributed to recruitment advertising costs, superannuation additional allowances paid to teaching staff and computer systems rentals.
- Education Maintenance Allowance payments, fully covered by income from the Scottish Government.
- An overspend is projected in relation to pupils with additional support needs placed outwith the authority. This is partially off set by payments to other agencies for Pre 5 provision which is underspent based on commitments known to date. Should the number of children requiring these services change, this variance could change as the school year progresses.
- The overspend relates to school activities expenditure which is met by additional income that has been received.
- Under-recovery of Action Zone income target..
- Under-recovery of income target to date. This reflects the impact of Neilston Leisure Centre being closed for the first half of the financial year and the short term closure of Eastwood High sports facility.
- Under-recovery of income for wraparound care.
- Income from the sale of school meals below target.
- Reflects services contracted by facilities management e.g. window cleaning which are fully rechargeable to client department budgets.
- Net year to date over-recovery from other agencies represented mainly by unbudgeted income in respect of staff recharges.
- Net year to date over-recovery in miscellaneous income as a result of a reclaim of VAT relating to previous years and unbudgeted activity income which will be used to fund expenditure.

Delivery of Agreed Efficiencies: All efficiencies continue to be monitored. Where efficiencies appear to be under pressure alternatives will be identified as required.

Summary The current position indicates an underspend of £3,166,200. After taking account of timing variance the real underlying underspend is £697,800. The real variances reported must be considered in light of Devolved School Management i.e. budget virements will significantly alter variances reported. Timing variances will continue to be monitored to ensure their status is consistent with that reported. Taking into account the latest information the probable outturn has been revised to an underspend of £493,900.

East Renfrewshire Council
Budgetary Control Statement
Period 10, Ending 3rd January 2014
CHCP Department - SOC

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	NOTE
Payroll Costs				
Aptc Staff	184,342	181,549	2,793	1
Manual Staff	448,169	(4,404)	452,573	2
Aptc Etc Other Costs	(192,328)	11,051	(203,379)	3
	440,183	188,196	251,987	
Property Costs				
Various Property Costs	(122,558)	(90,372)	(32,186)	4
	(122,558)	(90,372)	(32,186)	
Supplies and Services				
Specialist Supplies	(137,142)	0	(137,142)	5
Various Supplies & Services	(12,062)	(8,581)	(3,481)	
	(149,204)	(8,581)	(140,623)	
Transport Costs				
Direct Transport Costs	(1,956)	(4,094)	2,138	
Other Transport Costs	1,863	(883)	2,746	
	(93)	(4,977)	4,884	
Administration Costs				
Various Admin Costs	(13,322)	(12,626)	(696)	
	(13,322)	(12,626)	(696)	
Payments to Other Bodies				
Children & Families	54,800	424,386	(369,586)	6
Older People	(1,341,994)	(547,794)	(794,200)	7
Learning Disability	(1,253,746)	(1,007,609)	(246,137)	8
Mental Health	(55,330)	0	(55,330)	8
Physical / Sensory Disability	(54,107)	(26,329)	(27,778)	8
Other	287,415	245,439	41,976	
	(2,362,963)	(911,907)	(1,451,056)	
Other Expenditure				
Misc Expenditure	(10,887)	0	(10,887)	
	(10,887)	0	(10,887)	
GROSS EXPENDITURE	(2,218,843)	(840,267)	(1,378,576)	
Income				
Various Income lines	1,786,694	962,706	823,988	9
	1,786,694	962,706	823,988	
NET EXPENDITURE	(432,149)	122,439	(554,588)	

Notes				
1	This overspend in Basic pay is fully offset by underspends in oncosts and allowances. The overspend in basic pay relates to additional staff costs for homecare reablement and covering of sickness.			
2	An underspend has been experienced primarily across the Care at Home service. This reflects the moving position between in house and externally provided hours and interim staffing arrangements associated with the Reablement Service. This variance should be viewed in conjunction with note 8.			
3	The use of agency staff to provide care at Bonnyton to meet care commission requirements contributes to this overspend.			
4	The overspend reflects repairs and maintenance and service critical equipment replacements.			
5	The overspend reflects pressures on the aids & adaptations budget. Additional non-recurring budget of £100k was provided for in 2012/13, however demand for service has continued to increase reflecting increasing number of individuals being supported in the community.			
6	The overspend reflects continuing pressure on the residential budget and increased costs associated with fostering.			
7	The overspend reflects the continuing rise in permanent care nursing and the service design mix associated with Care at Home and Reablement. See note 1. Additional budget for demographics of £628k was applied specifically to the nursing budget for 2013/14, but demand has continued to rise significantly above that.			
8	This variance reflects the current level of care packages in place for these client groups and reflects rising demographics.			
9	An unbudgeted increase of 2% has been received on Resource Transfer funding from NHSGGC, providing a favourable income position.			

Delivery of Agreed Efficiencies
All efficiencies continue to be monitored. Where any efficiency appears to be under pressure, alternatives will be identified as required.

Summary
The current position shows a total overspend of £432,149. This incorporates timing variances of £122,400 leaving an underlying real overspend of £554,600. The probable outturn projection at period 10 is an overspend of £422,800 this is a small adverse movement of £28,000 from the previous reported position due to movements in care packages. Management actions to address the overspend both in year and on a recurring basis continue.

East Renfrewshire Council
Budgetary Control Statement
Period 10, Ending 3rd January 2014
Environment Department - Non Support (NV1)

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	NOTE
Payroll Costs				
Aptc Pay	(2,800)	26,500	(29,300)	1.
Manual Pay	17,800	(32,000)	49,800	
Manual & Aptc Travel & Substist	(20,900)	(14,100)	(6,800)	
Other staff costs	27,400	(84,300)	111,700	2.
	21,500	(103,800)	125,400	
Property Costs				
Miscellaneous Property Costs	101,500	79,700	21,800	
	101,500	79,700	21,800	
Supplies and Services				
Storm Damage/Woodlands Mgt Scheme/Playground Supplies	(89,100)	128,100	(217,200)	3.
General Contractors	(130,200)	(32,400)	(97,800)	4.
Ext Cont Road Markings	(29,300)	(12,100)	(17,200)	9.
HEEPS Grant Work	(6,400)	70,500	(76,900)	5.
Waste Disposal/Landfill Tax - projected underspend	586,400	426,600	159,800	6.
Roads Contracting Unit - Supplies	(115,300)	172,100	(287,400)	7.
Payments to the RCU	193,300	354,700	(161,400)	8.
Miscellan. Supplies & Services	793,700	819,200	(25,500)	9.
	1,203,100	1,926,700	(723,600)	
Transport Costs				
Various Transport Costs	117,500	197,300	(79,800)	10.
	117,500	197,300	(79,800)	
Administration Costs				
Staff Training	(57,200)	44,200	(101,400)	11.
Legal Expenses	(3,800)	9,200	(13,000)	12.
Other Admin Costs	30,800	26,300	4,500	
	(30,200)	79,700	(109,900)	
Payments to Other Bodies				
Voluntary Organisations	(81,900)	10,400	(92,300)	13.
Other Agencies & Bodies	(92,600)	113,400	(206,000)	14.
Other Accounts of the Authority	(37,500)	9,400	(46,900)	9.
Misc Other Accounts Of Authrty	44,700	55,200	(10,500)	
	(167,300)	188,400	(356,700)	
Other Operating Costs				
Jat Outreach	(29,200)	(6,100)	(23,100)	11.
SPT Grant Expenditure	(36,100)	610,100	(646,200)	15.
CFCR		246,200	(246,200)	17.
Miscellaneous	418,700	425,500	(6,800)	
	353,400	1,275,700	(922,300)	
Gross Expenditure	1,599,500	3,643,600	(2,044,100)	
Income				
Heritage Lottery Fund Income	(13,400)	(65,700)	52,300	1.
Spt Grant Income	22,000	(624,200)	646,200	15.
General Grants	49,200	12,700	36,500	16.
ESF/YES Grant Income	(75,000)	(209,600)	134,600	11.
Decriminalised Parking	92,700	(16,900)	109,600	9.
Sale Of Recyclables Plastic	(77,800)	(46,400)	(31,400)	18.
Property Rentals	88,100	41,300	46,800	19.
Other Agencies General	(75,400)	(142,800)	67,400	1.& 5
Contribution from Repairs and Renewals	320,000	73,800	246,200	17.
Contribution From Reserves	0	(236,800)	236,800	13.
Other Acct Of Auth - General	(24,500)	(122,800)	98,300	4.
Roads Contracting Unit Income	(108,600)	(424,400)	315,800	7.
Miscellaneous Income	260,000	207,700	52,300	20.
	457,300	(1,554,100)	2,011,400	
NET EXPENDITURE	2,056,800	2,089,500	(32,700)	

Notes

1. Seconded employee salary fully rechargeable to Scott Govt, HLF grant related employees
2. Restructuring savings within Economic Development being realised within 2013/14.
3. Diseased trees at Roukenglen park requiring treatment, storm damage costs incurred after recent high winds.
4. Parks Department work for other departments - recharged, and Mixed Tenure Estate work recharged.
5. Expenditure on HEEPS grant, will be covered by additional income.
6. Tonnages continue to track below budget but at a slightly less favourable rate than previously reported.
7. RCU anticipated overspend covered by recharge income.
8. Projected Winter Maintenance costs higher than budget, grant related work.
9. Decriminalised parking projected expenditure and income, also Cycling Scotland Grant expenditure
10. Cleansing slight overspend projected and Whitelee Access, covered by income below, overspend within the RCU covered by income
11. European Grant funded expenditure and income - Renfrewshire Employability Partnership and YES grant.
12. Legal Costs incurred defending the Local Plan.
13. Whitelee Access costs and associated income, contribution from spend to save for Clyde Valley Costs, contribution from Winter Contingency.
14. Mixed Tenure Estate work to be recharged to Other Housing, YES grant expenditure covered by income (see note 11)
15. SPT/Cycling Scotland expenditure and related income
16. Grant income within Roads, offsets expenditure above (see note 8)
17. New pitch installed at Cowan Park, covered by funding brought forward via repairs and renewals
18. Income is projected to be under-recovered due to reduced rates being achieved per tonne.
19. It is likely that rental income within Parks will marginally over-recover due to improved income from Roukenglen park properties.
20. Over recovery of Planning/Building Standards income.

Delivery of Agreed Efficiencies

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

Summary

Most of the reported variance is due to timing with the underlying real overspend being £32,700. This is representative of a probable outturn of £41,800 overspend at the year end. The outturn has deteriorated by £100,000 in the main due to storm damage, slightly increased tonnages within waste and a slight increase in expected winter maintenance costs. Where real variances occur corresponding underspends or over recoveries of income will be identified to compensate for these variances. Management will continue to monitor income and expenditure with a view to bring expenditure into line with budget at the financial year end.

East Renfrewshire Council
Budgetary Control Statement
Period 10, Ending 3rd January 2014
Environment Department - Property and Technical CPT

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	NOTE
Payroll Costs				
Aptc Pay	8,100	(4,100)	12,200	1
Manual & Aptc Travel & Subsist	21,500	2,400	19,100	1
Mw-Aptc Misc Staff Costs	44,100	5,900	38,200	1
	73,700	4,200	69,500	
Property Costs				
Rates/Water Rates/Rents	(47,600)	(12,000)	(35,600)	2
Repairs & Maintenance & Minor Adaptations	(1,800)	55,100	(56,900)	3
Cleaning Costs	(9,400)	3,000	(12,400)	2
Utility Costs	34,200	57,100	(22,900)	4
R&R	(2,300)	83,200	(85,500)	5
Miscellaneous Other Property Costs	17,100	14,900	2,200	
	(9,800)	201,300	(211,100)	
Supplies and Services				
Agency Labour	(47,300)	(10,400)	(36,900)	1
External Contractors/Consultants	(11,800)	(1,500)	(10,300)	1
Miscellan. Supplies & Services	16,300	28,300	(12,000)	6
	(42,800)	16,400	(59,200)	
Transport Costs				
Other Transport Costs	0	0	0	
	0	0	0	
Administration Costs				
Other Admin Costs	8,900	10,800	(1,900)	
	8,900	10,800	(1,900)	
	21,100	221,900	(200,800)	
Income				
Cont From Repairs&Renewals Fd	0	(85,500)	85,500	5
Other Acct Of Auth - General	60,900	(13,900)	74,800	7
Miscellaneous Income	(195,100)	(177,200)	(17,900)	8
	(134,200)	(276,600)	142,400	
NET EXPENDITURE	(104,200)	(43,900)	(60,300)	

Notes

1. Underspend in APT&C and other staff costs partly offset by temporary posts, agency staff, interns and responsibility payments.
2. No budget for £30k Lygates Non Domestic Rates. Also non-operational costs to be met centrally.
3. Latest projections indicate an overspend in Repairs costs and minor adaptations.
4. Spiersbridge Electricity costs are tracking higher than budget, corrected in 2014/15 budget submission.
5. Eastwood HQ alterations to be funded from Repairs and renewals.
6. Winter Maintenance costs - Council Buildings.
7. Payroll costs recovered from Education. Non-operational property costs recovered centrally - see Note 2.
8. Lygates rental income not realised.

Delivery of Agreed Efficiencies

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

Summary

Most of the reported variance is due to timing with a small underlying real net overspend of £60,300 at present. The probable outcome has deteriorated by £47,800 to an overspend of £98,400. This is caused by non domestic rates costs and income under-recovery due to Lygates house not being let as planned and updated projections on repairs costs. Management will continue to monitor expenditure and try to mitigate the real overspend by identifying corresponding underspends.

Chief Executive's Department - Community Resources
Period 10, Ending January 3rd 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
APTC Basic Costs & On Costs	1,700		1,700	
Manual Basic Costs & On Costs	84,800		84,800	1
Overtime	(1,800)	(3,300)	1,500	
Other Staff Costs	16,200	200	16,000	2
Property Costs				
Repairs & Maintenance - Facilities	(37,500)		(37,500)	3
Minor Adaptations - Facilities	(12,200)		(12,200)	4
Utilities	(5,600)	4,500	(10,100)	5
Community Alarms	(6,300)		(6,300)	6
Misc Property Variances	(1,200)	(4,000)	2,800	
Supplies and Services				
Janitorial Costs	18,000		18,000	7
Dog Kennelling	5,100		5,100	
Misc Supplies & Services	(2,100)	(2,300)	200	
Transport Costs				
	2,500	1,200	1,300	
Administration Costs				
	10,200	6,500	3,700	8
Payments to Other Bodies				
	(12,100)	(7,100)	(5,000)	9
Other Operating Expenses				
	3,600	(300)	3,900	
GROSS EXPENDITURE TOTAL	63,300	(4,600)	67,900	
Income				
Community Safety income b/f	4,200		4,200	10
Parking Income	20,600		20,600	11
CLD Recharges	5,000		5,000	9
Misc Income Variances	11,800	7,300	4,500	
NET EXPENDITURE TOTAL	104,900	2,700	102,200	

Notes

- 1 Underspends in basic pay, mainly in Facility Officers payroll costs due to vacancies and turnover savings.
- 2 Savings in misc staff costs and travel costs in Community Safety (£9.1k), Community Planning (£3.8k) and Community Facilities (£2.1k).
- 3 Overspends on repairs & maintenance within Community Facilities.
- 4 Minor adaptation costs in Community Facilities. This is being offset by underspends elsewhere within Facilities.
- 5 Overspends on utilities, mainly within Community Facilities.
- 6 Overspend within Community Safety with regards to community alarms. This will be offset by underspends elsewhere within Community Safety.
- 7 Savings in janitorial costs within Community Facilities.
- 8 Savings in administration costs, mainly telephones, across the service.
- 9 Overspend on Youth Initiatives within Community Learning & Development. This is recovered via recharges to other Council depts.
- 10 Remaining income carried forward from 2012/13 for body cameras within Community Wardens.
- 11 Income from parking, this will be offset by additional wardens costs incurred in providing this service.

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

The current position is an underspend of £104,900 with an underlying real net underspend of £102,200. Timing variances will continue to be monitored to ensure that their status is consistent with that reported. Taking the latest information into account, the probable outturn projection is an underspend of £12,400

Chief Executive's Department - Support Services
Period 10, Ending January 3rd 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
Basic Pay plus On Costs	20,800		20,800	1
Overtime	3,200		3,200	
Travel & Subsistence	5,900		5,900	2
Other Staff Costs	24,100	6,500	17,600	2
Property Costs - miscellaneous differences	800		800	
Supplies and Services				
Occupational Health	(9,300)		(9,300)	3
Interns	(4,700)		(4,700)	4
Copy Charges	17,800	15,200	2,600	
Misc Supplies & Services	(20,600)	(18,800)	(1,800)	
Transport Costs				
Misc transport costs	10,300	600	9,700	5
Administration				
Events	(42,200)		(42,200)	6
Legal Fees	(33,200)		(33,200)	7
Recruitment Advertising	(26,500)		(26,500)	8
Telephones, Managed Print, members training	24,100	8,900	15,200	9
Members - Allowances, NI, Superan, Travel, etc	11,100	(1,000)	12,100	10
ER magazine, publications/subscriptions & practicing certs	5,800	100	5,700	
Misc Admin costs	(24,200)	(26,900)	2,700	
Payments to Other Bodies	7,100	2,100	5,000	11
Other Operating Expenses				
Civic Gifts	(14,700)	(14,700)		
Employee Survey	4,700	3,000	1,700	
Misc variances	3,100	1,500	1,600	
GROSS EXPENDITURE TOTAL	(36,600)	(23,500)	(13,100)	
Income				
Licensing Board & Civic Licensing Income	25,700		25,700	12
HR Recharge income	24,000		24,000	8
Legal Fees recharged	13,500		13,500	7
Events income	8,400		8,400	6
Other Income	(5,200)	(6,700)	1,500	
NET EXPENDITURE TOTAL	29,800	(30,200)	60,000	

Notes

- 1 Employee savings due to vacancies and turnover, mainly in Internal Audit.
- 2 Additional Savings from travel/mileage and other payroll costs.
- 3 Overspend in Human Resources on Occupational Health provision due to increase in volume of referrals and price increases.
- 4 Overspend on intern costs within Policy, offset by underspends in employee costs within Policy.
- 5 Savings on vehicle costs, mainly in the Business Support Unit relating to the mailroom/mailruns.
- 6 Events costs - these will be largely offset by events income during the financial year.
- 7 Overspend on legal fees within Legal Services. This is offset by recharges to other departments within the Council.
- 8 Additional costs in relation to recruiting Chief Officer posts. This will be offset with departmental recharges.
- 9 Underspends on telephones (£4.8k), Managed Print Services (£3.6k) and members training (£5.9k).
- 10 Underspends in Members Allowances (£2.7k) and travel/conference costs (£9.4k).
- 11 Savings in translations costs within Customer First and Childrens Panel within Central Services.
- 12 An over-recovery on Private Hire Taxi licensing income (£10.7k) and Licensing Board income (£15k).

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

The current position is an underspend of £29,800 with an underlying real net underspend of £60,000. Timing variances will continue to be monitored to ensure that their status is consistent with that reported. Taking the latest information into account, the probable outturn projection is an underspend of £62,000.

FINANCE DEPARTMENT				
REVENUE BUDGET MONITORING - AS AT 3rd JANUARY 2014				
Explanation Of Variances (Over)/Under	Total	Timing	Real	Note
	Variance (£)	Variance (£)	Variance (£)	
Employee Costs				
APT & C Costs	88,000		88,000	1
Other Employee Costs	(76,300)	5,000	(81,300)	2
Redundancy Costs	(44,000)		(44,000)	3
	(32,300)	5,000	(37,300)	
Supplies and Services				
Equipment Maintenance	13,300	5,900	7,400	4
Corporate Comms & Software	(17,200)	(64,900)	47,700	5
Network Security	24,700	24,700		
Giro Collection	9,100		9,100	6
Other Supplies	61,500	27,100	34,400	7
	91,400	(7,200)	98,600	
Administration Costs				
Printing & Stationery & Telephony & related	42,600	31,500	11,100	8
Search and Legal Fees	30,300	5,000	25,300	9
Training	19,300	12,900	6,400	10
Other Admin Costs	51,500	11,500	40,000	11
	143,700	60,900	82,800	
Payments to Other Bodies				
Court Expenses	(1,200)		(1,200)	
Other Agencies	(3,700)		(3,700)	12
	(4,900)		(4,900)	
Other Operating Costs				
Other Expenditure	(100)		(100)	
	(100)		(100)	
Transfer Payments				
Crisis & Community Care Grants	29,100	29,100		
	29,100	29,100		
Gross Expenditure	226,900	87,800	139,100	
Income				
DWP Income	45,200	20,000	25,200	13
Contribution from Repairs & Renewals	6,100		6,100	14
Other Accounts of the Authority	30,600		30,600	15
Other Accounts of the Authority	(23,900)		(23,900)	16
Other Accounts of the Authority	16,600		16,600	17
Recharge to Capital	11,000		11,000	18
Other Income	13,300	13,300		
	98,900	33,300	65,600	
Net Expenditure	325,800	121,100	204,700	
Notes	<p>1 Staff vacancies and delay in back filling of posts, offset by redundancy costs incurred and temporary staff costs. Additional ICT</p> <p>2 Temporary staff costs incurred primarily within Revenues.</p> <p>3 Redundancy costs incurred.</p> <p>4 Reduced maintenance expenditure within Accountancy and Creditors, negating the over-spend within benefits.</p> <p>5 Anticipated under-spend in corporate software and maintenance; this is monitored in relation to any impact from Public Services Network requirements.</p> <p>6 Reduced giro collection costs.</p> <p>7 Anticipated reduction in other supplies.</p> <p>8 Projected over-spend in printing & related expenditure offset by reduced administration costs.</p> <p>9 Anticipated savings within Council Tax sheriff officer costs.</p> <p>10 Projected under-spend mostly within the Accountancy training budget.</p> <p>11 Reduction in other administration supplies, a significant proportion within the archiving solution within Revenues and Council Tax.</p> <p>12 Costs of intern within Procurement.</p> <p>13 Non recurring DWP income received for Single Housing Benefit Extract, Local Housing Act and benefit cap amendments.</p> <p>14 Contribution from Repairs and Renewals to offset costs of additional electronic document licence costs.</p> <p>15 Increased recharge income for unison secondment. Anticipated increased income from Housing Revenue account reflecting increased expenditure within rents.</p> <p>16 Reduced recharge income from Other Housing reflecting benefits net cost position.</p> <p>17 Scottish Welfare and other welfare costs recharged to MEI.</p> <p>18 Additional resources reflecting staff costs funded from Capital, working on the Agile and other projects.</p>			

Delivery of Agreed Efficiencies

All the service's target efficiencies will continue to be monitored. Efficiencies which appear under pressure continue to be monitored and alternatives identified as required.

Summary

The current position for Finance is an under-spend of £325,800; with a real under-spend at period 10 of £204,700. A large element of under-spend is driven by staff vacancies, which is masked by additional staff costs incurred on welfare reform and additional projects; projects funded by modernisation fund and the capital programme. The position with regards to the impact of welfare reform is being closely monitored and is subject to change. The revised out-turn position for finance is an under-spend of £158,600.

**MISCELLANEOUS EXPENDITURE AND INCOME
REVENUE BUDGET MONITORING AS AT 3RD JANUARY 2014**

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
APT&C Costs - Welfare	40,700	(100)	40,800	1
Other Staff Costs - Welfare	4,200		4,200	1
Property Costs				
Repairs & Maintenance	2,400	1,700	700	
Electricity & Gas	(1,700)		(1,700)	
Supplies and Services				
Carbon Reduction Commitment	300	300		
External Professional Fees	(5,900)	(100)	(5,800)	2
Administration Costs				
Superannuation Additional Allowance	394,000	(24,000)	418,000	3
Miscellaneous Admin Costs	24,300		24,300	4
Payments To Other Bodies				
Restructuring etc costs	241,100		241,100	5
Non Op Surplus Property Costs	4,500	3,500	1,000	
Other Accounts of the Authority	116,100	116,300	(200)	
Other Operating Costs				
ICT Shared Service Development	(35,700)		(35,700)	6
Other Operating Costs	25,700	21,600	4,100	7
Equal Pay Payments	(44,300)		(44,300)	8
Operational Contingency	576,000		576,000	9
Financing Costs				
Reduction in Financing Costs	231,000		231,000	10
Gross Expenditure	1,572,700	119,200	1,453,500	
Income				
Property Rentals	9,500		9,500	11
Welfare Reform Funding b/fwd.	5,200		5,200	12
Provision Release	50,200		50,200	13
Provision Release	35,700		35,700	14
Miscellaneous income	2,700		2,700	15
Net Expenditure	1,676,000	119,200	1,556,800	

Notes

- 1 Lower than anticipated expenditure within Welfare Reform employee costs due to delays in recruitment.
- 2 This represents consultancy costs in relation to equal pay payments to date.
- 3 Underspend within Superannuation Additional Allowances Costs
- 4 Lower than anticipated expenditure within administration costs.
- 5 Lower than anticipated call on Corporate resource.
- 6 ICT Shared Service development costs to be met from the Modernisation Fund.
- 7 Underspend within Other Operating costs incl. of External Audit Fee.
- 8 Equal Pay payments made for the year to date.
- 9 Additional staffing flexibility budget taken back to corporate centre.
- 10 Reduced capital financing costs.
- 11 Additional Property Rental Income
- 12 Welfare reform funding brought forward from 2012-13
- 13 Matched provision release to fund all Equal Pay payments (notes 2&8) for the year to date.
- 14 Matched funding from Modernisation Fund for Shared Services ICT (note 6).
- 15 Additional income received from other agencies/bodies.

Delivery of Agreed Efficiencies

All target efficiencies continue to be monitored.

Summary

The current position represents an underspend of £1,676,000 with an underlying real underspend of £1,556,800. Timing variances will be monitored to ensure that their status is consistent with that reported. Taking into account the latest information, the probable outturn is an underspend of £2,035,100.

East Renfrewshire Council - Budgetary Control Statement
Period 10 - ended 3 January 2014
Other Housing

Explanation Of Variances (Over)/Under	Total	Timing	Real	Note
	Variance (£)	Variance (£)	Variance (£)	
Employee Costs	(14,200)	14,200	(28,400)	1
Property Costs	231,800	302,100	(70,300)	2
Supplies and Services	(4,000)	(200)	(3,800)	3
Administration Costs	(141,500)	(141,500)		
Payments To Other Bodies				
Private Sector Housing Grants	68,900	68,900		
Other Payments to Other Bodies	(5,900)	(23,900)	18,000	3
Other Operating Costs	69,800	36,000	33,800	3
Transfer Payments				
HBs Rent & Allowances	(462,300)	(240,800)	(221,500)	4
Other Transfer Payments	(2,000)	9,500	(11,500)	3
Capital Charges		0	0	
Gross Expenditure	(259,400)	24,300	(283,700)	
Income				
PSHG - Grant (Cfwd)	140,900	32,500	108,400	5
Housing Benefit Subsidy - Rebates & Allowances	159,400	(34,800)	194,200	4
Rental Income	(43,700)	(7,900)	(35,800)	6
Hostels Grants	77,900	77,900		
Miscellaneous	18,300	(79,800)	98,100	7
Total Income	352,800	(12,100)	364,900	
Net Expenditure	93,400	12,200	81,200	

Notes

1. Agency costs for Temporary Property Factors post and Sessional Staff.
2. Mixed Tenure Scheme projected overspend within Other Housing offset by income from HRA where budget is held.
3. Various savings to fund Sessional staff and other Overlee cost pressures.
4. Net change in HB Rebates & Allowances per DWP.
5. Projected underspend of 2012/13 carry forward.
6. Reduction in Connor Road rents.
7. Mixed Tenure Scheme probable outturn includes £100k contribution from HRA. (see note 2)

Delivery of Agreed Efficiencies

The service's target efficiencies are being achieved.

Summary

Most of the reported variance is due to a real underlying underspend of £81,200. The probable outturn remains unchanged, an underspend of £105,400. Where real variances exist these will be covered by additional income or compensating underspends will be identified with a view to aligning expenditure with budget at year end.

Variance Analysis - Environment Department - Combined HRA
Period 10, ended 3 January 2014

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
Employee Costs				
Compensation Payments	(88,000)	(18,700)	(69,300)	1
All Other Employee Costs	101,300	11,700	89,600	2
Property Costs				
General Response, Planned Repairs and other miscellaneous property costs	408,100	473,000	(64,900)	3
Insurance Excess	34,600	(3,900)	38,500	4
Supplies and Services				
Standby, Materials and Other Miscellaneous S&S	(76,000)	(28,400)	(47,600)	5
Sub Contractors	(73,200)	21,600	(94,800)	6
Transport	38,300	15,700	22,600	3
Administration Costs				
Strain on Fund Charges	(163,200)	(37,700)	(125,500)	1
Insurance Excess - Public Liability Claims	(35,400)	3,100	(38,500)	4
Other Administration Costs	43,500	30,400	13,100	3
Payments To Other Bodies				
Contribution to HRA Reserves	33,400		33,400	7
Various Miscellaneous Charges	15,500	9,800	5,700	3
Other Operating Costs				
Voids Rent Loss Provision/ Irrecoverables/Remissions	15,200	3,700	11,500	8
Gross Expenditure	254,100	480,300	(226,200)	
Income				
HMT Recharges to HRA Revenue	(196,200)	(262,700)	66,500	3
Other Income and recharges	(461,100)	(456,600)	(4,500)	9
Total Income	(657,300)	(719,300)	62,000	
Net Expenditure	(403,200)	(239,000)	(164,200)	

Notes

- 1 Redundancy and Strain on Fund cost of two HMT redundancies.
- 2 Transfer of Standby from HMT staff to external contractors partly reduced by lack of turnover within HRA.
- 3 Overspend in Repairs through additional HMT works compensated by additional HMT income and other underspends
- 4 Overspend on public liability claims offset by underspend in insurance excess, budget fine tuned in 2014/15
- 5 Cost of transferring Standby to external contractors.
- 6 Expected increase in volume of work carried out by sub contractors due to specialised work.
- 7 Planned savings made to offset Redundancy costs per agreed business case.
- 8 Estimated net saving in Void payments.
- 9 Income from Insurance Fund and various recharges compensated by reduced HMT Capital income.

Delivery of Agreed Efficiencies

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

Summary

Most of the reported variance is due to timing with a real underlying variance of a £164,200 deficit. This is a planned drawdown from the HRA reserve in connection to redundancies, these costs will be paid back to the reserve over the next three calendar years. The probable outturn has improved by £3,900 to an overspend of £213,800 Where other real variances exist these will be offset by corresponding underspends to ensure this is the only real variance at the financial year end.

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY
 "PERIOD 10 ENDED 03/01/14

11

DEPARTMENT	APPROVED BUDGET 05 DEC 2013	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							TOTAL	REAL
EDUCATION	120,773,700	0	1,009,200	121,782,900	79,635,200	76,469,000	3,166,200	697,800
COMMUNITY HEALTH AND CARE P'SHIP	45,028,600	0	906,000	45,934,600	37,075,431	32,974,800	4,100,631	(554,600)
ENVIRONMENT	26,734,600	0	(34,000)	26,700,600	16,573,700	14,516,900	2,056,800	(32,700)
ENVIRONMENT - SUPPORT			0	0	2,025,900	2,130,100	(104,200)	(60,300)
CHIEF EXECUTIVES - COMMUNITY RESOURCES	5,076,500	0	(15,000)	5,061,500	2,912,900	2,808,000	104,900	102,200
CHIEF EXECUTIVES - SUPPORT	0	0		0	4,453,100	4,423,300	29,800	60,000
FINANCE	0	0		0	5,220,600	4,894,800	325,800	204,700
OTHER EXPENDITURE/HOUSING	11,867,600	0	1,127,100	12,994,700	3,872,700	2,103,300	1,769,400	1,638,000
JOINT BOARDS	2,288,000	0	0	2,288,000	2,161,075	2,149,745	11,330	11,330
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	611,000	0	(180,100)	430,900	0	0	0	0
CONTRIBUTION TO RESERVES	500,000	0	(500,000)	0	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	0	0	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(3,584,300)	(3,181,100)	(403,200)	(164,200)
TOTAL	212,880,000	0	2,313,200	215,193,200	150,346,306	139,288,845	11,057,461	1,902,230

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY
 "PERIOD 10 ENDED 03/01/14"

12

SUBJECTIVE DETAIL	APPROVED BUDGET 05 DEC 2013	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
	TOTAL						REAL	
Employee Costs	122,498,650	0	2,194,700	124,693,350	98,880,900	96,973,900	1,907,000	1,134,000
Property Costs	16,188,000	0	404,800	16,592,800	13,878,100	12,553,100	1,325,000	250,500
Supplies & Services	31,630,100	0	4,400	31,634,500	23,703,100	22,797,600	905,500	(1,025,000)
Transport & Plant Costs	5,623,900	0	27,200	5,651,100	4,329,800	4,052,000	277,800	(92,100)
Administration Costs	15,007,100	0	41,200	15,048,300	3,251,200	3,249,900	1,300	(316,300)
Payments to Other Bodies	35,983,800	0	1,856,200	37,840,000	28,508,331	30,548,600	(2,040,269)	(2,181,500)
Other Expenditure	20,066,500	0	597,600	20,664,100	8,311,100	6,127,000	2,184,100	688,700
Financing Costs	12,848,300	0	0	12,848,300	0	(16,900)	16,900	0
Joint Boards	2,288,000	0	0	2,288,000	2,161,075	2,149,745	11,330	11,330
Contingencies	611,000		(175,000)	436,000	0	0	0	0
Contribution To Reserves	500,000		(500,000)	0	0	0	0	0
Capital Financing- Loans Charges	0	0	0	0	0	0	0	0
Total Expenditure	263,245,350	0	4,451,100	267,696,450	183,023,606	178,434,945	4,588,661	(1,530,370)
Income	50,365,350	0	2,132,800	52,498,150	32,677,300	39,146,100	6,468,800	3,432,600
TOTAL	212,880,000	0	2,318,300	215,198,300	150,346,306	139,288,845	11,057,461	1,902,230

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

13

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Education	Employee Costs	84,346,200		1,146,400	85,492,600	61,825,500	60,589,800	1,235,700	552,600
	Property Costs	10,699,800		226,600	10,926,400	8,613,100	7,637,900	975,200	560,900
	Supplies & Services	18,440,700		102,600	18,543,300	12,238,600	12,290,600	(52,000)	(67,900)
	Transport & Plant Costs	1,909,100		3,900	1,913,000	1,419,100	1,309,800	109,300	(50,800)
	Administration Costs	6,537,300		7,300	6,544,600	1,207,200	1,085,000	122,200	(73,200)
	Payments to Other Bodies	3,685,200		(52,700)	3,632,500	2,938,200	2,487,300	450,900	(408,900)
	Other Operating Costs	3,286,400		(397,500)	2,888,900	1,062,800	1,031,500	31,300	(34,700)
	Financing Costs	6,591,500		0	6,591,500	0	(16,900)	16,900	0
	Total Expenditure	135,496,200	0	1,036,600	136,532,800	89,304,500	86,415,000	2,889,500	478,000
Income	14,722,500		27,400	14,749,900	9,669,300	9,946,000	276,700	219,800	
TOTAL	120,773,700	0	1,009,200	121,782,900	79,635,200	76,469,000	3,166,200	697,800	

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

14

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	6,829,400		(128,700)	6,700,700	4,624,600	4,464,300	160,300	72,800
	Primary Education	36,569,600		1,019,900	37,589,500	25,536,600	24,924,500	612,100	74,100
	Secondary Education	52,979,700		799,600	53,779,300	36,647,900	35,802,700	845,200	384,100
	Schools Other	2,395,900		(181,400)	2,214,500	1,244,400	1,133,700	110,700	62,200
	Special Education	5,849,600		16,000	5,865,600	3,978,200	3,375,200	603,000	(167,300)
	Psychological Services	873,700		2,800	876,500	641,800	636,200	5,600	6,600
	Transport (Excl Spec Educ)	1,167,100		0	1,167,100	870,600	728,000	142,600	28,600
	Bursaries/EMAs	0		0	0	0	45,700	(45,700)	0
	Provision for Clothing	125,700		0	125,700	123,700	125,500	(1,800)	0
	Administration & Support	8,378,900		(526,000)	7,852,900	3,143,100	2,684,500	458,600	435,800
	School Crossing Patrollers	0		0	0	(33,000)	(49,100)	16,100	16,400
	Catering	0		0	0	67,700	(100,700)	168,400	700
	Cleaning	0		0	0	(272,200)	(284,300)	12,100	(9,200)
	Sports Services	2,668,200		(10,000)	2,658,200	1,357,300	1,375,100	(17,800)	(200,800)
	Arts	554,700		(1,000)	553,700	239,300	171,600	67,700	4,300
	Libraries	2,381,200		18,000	2,399,200	1,465,200	1,436,100	29,100	(10,500)
	TOTAL	120,773,700	0	1,009,200	121,782,900	79,635,200	76,469,000	3,166,200	697,800

Budget Adjustments

Teacher Induction Grant	£1,356,200
Resource Materials for New Qualifications	£26,000
Pay Award Contingency transferred to Miscellaneous	-£373,000

Totals £0 £1,009,200

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

15

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	£19,707,700	£0	£1,041,200	£20,748,900	£14,837,000	£14,396,800	440,200	252,000
	Property Costs	£694,900	£0	£178,200	£873,100	£412,200	£534,800	(122,600)	(32,200)
	Supplies & Services	£1,272,700	£0	£95,200	£1,177,500	£841,400	£990,600	(149,200)	(140,600)
	Transport & Plant Costs	£217,700	£0	£20,300	£238,000	£177,700	£177,800	(100)	4,900
	Administration Costs	£2,786,600	£0	£33,900	£2,820,500	£321,400	£334,700	(13,300)	(700)
	Payments to Other Bodies	£29,827,300	£0	£1,908,900	£31,736,200	£23,696,231	£26,059,100	(2,362,869)	(1,451,100)
	Other Operating Costs	£175,400	£0	£75,900	£99,500	£0	£10,900	(10,900)	(10,900)
	Financing Costs	£437,300	£0	£0	£437,300	£0	£0	0	0
	Total Expenditure	£55,119,600	£0	£3,011,400	£58,131,000	£40,285,931	£42,504,700	(2,218,769)	(1,378,600)
	Income	£10,091,000	£0	£2,105,400	£12,196,400	£3,210,500	£9,529,900	6,319,400	824,000
TOTAL	£45,028,600	£0	£906,000	£45,934,600	£37,075,431	£32,974,800	4,100,631	(554,600)	

Budget movements

	Expenditure	Income	Net
Building in Change Fund Budgets from NHS	1,625,100	-	1,625,100
Building in budgets for prior year carry forwards	397,900	-	397,900
Various realigning journals	82,400	-	82,400
Supplementary Estimate	1,000,000	-	1,000,000
Contingency Pay Award removed	-	94,000	0
Totals	£3,011,400	-£2,105,400	£906,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

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	£865,300	£0	£9,400	£855,900	£777,300	£657,600	119,700	(30,000)
	Children & Families	£6,964,700	£0	£445,400	£7,410,100	£4,827,300	£5,012,900	(185,600)	(262,000)
	Older People	£21,024,200	£0	£94,200	£21,118,400	£16,506,200	£17,713,100	(1,206,900)	(78,100)
	Physical/Sensory Disability	£2,509,500	£0	£240,600	£2,750,100	£2,049,200	£2,400,900	(351,700)	(137,300)
	Learning Disability	£7,100,800	£0	£51,900	£7,152,700	£8,143,800	£8,365,800	(222,000)	(33,900)
	Mental Health	£1,650,100	£0	£57,700	£1,707,800	£1,722,400	£1,842,200	(119,800)	(45,500)
	Addictions/Substance Misuse	£272,100	£0	£4,000	£268,100	£625,100	£438,700	186,400	92,700
	Asylum Seekers/Refugees	£0	£0	£0	£0	£0	£0	0	0
	Criminal Justice	£87,900	£0	£0	£87,900	£440,500	£6,000	446,500	(3,100)
	Support Service & Management	£4,554,000	£0	£29,600	£4,583,600	£1,214,400	£3,450,400	4,664,800	(57,400)
TOTAL	£45,028,600	£0	£906,000	£45,934,600	£36,306,200	£32,974,800	3,331,400	(554,600)	

Budget movements

	Expenditure	Income	Net
Building in Change Fund Budgets from NHS	1,625,100	-	1,625,100
Building in budgets for prior year carry forwards	397,900	-	397,900
Various realigning journals	82,400	-	82,400
Supplementary Estimate	1,000,000	-	1,000,000
Contingency Pay Award removed	-	94,000	0 - 94,000
Totals	£3,011,400	-£2,105,400	£906,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Employee Costs	11,552,700		7,100	11,559,800	8,212,700	8,191,200	21,500	125,400
	Property Costs	476,400		0	476,400	388,200	286,700	101,500	21,800
	Supplies & Services	10,675,300		(3,000)	10,672,300	8,035,000	6,831,900	1,203,100	(723,600)
	Transport & Plant Costs	3,251,200		3,000	3,254,200	2,498,700	2,381,200	117,500	(79,800)
	Administration Costs	3,462,100		0	3,462,100	363,800	394,000	(30,200)	(109,900)
	Payments to Other Bodies	1,708,900		0	1,708,900	1,206,800	1,374,100	(167,300)	(355,700)
	Other Expenditure	4,192,200		(41,100)	4,151,100	3,055,000	2,701,600	353,400	(922,300)
	Financing Costs	2,269,300		0	2,269,300	0	0	0	0
	Total Expenditure	37,588,100	0	(34,000)	37,554,100	23,760,200	22,160,700	1,599,500	(2,044,100)
	Income	10,853,500	0	0	10,853,500	7,186,500	7,643,800	457,300	2,011,400
	TOTAL	26,734,600	0	(34,000)	26,700,600	16,573,700	14,516,900	2,056,800	(32,700)

17

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

18

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Directorate	768,300		(2,000)	766,300	323,300	517,100	(193,800)	(11,800)
	Development Management	582,700		(1,800)	580,900	337,300	253,200	84,100	15,700
	Development Planning	884,100		(1,700)	882,400	575,700	653,300	(77,600)	(20,000)
	Economic Development	1,402,600		(1,800)	1,400,800	784,600	771,200	13,400	(68,100)
	Building Control	87,700		(1,100)	86,600	(2,400)	(141,300)	138,900	53,600
	Roads	12,079,500		(9,700)	12,069,800	8,218,600	7,258,900	959,700	(199,700)
	Roads Contracting Unit	3,500		0	3,500	(255,100)	(340,600)	85,500	(100)
	Parks	2,382,400		(1,700)	2,380,700	1,344,100	1,117,200	226,900	(56,400)
	Cleansing	3,829,600		(11,500)	3,818,100	2,294,600	2,242,000	52,600	(32,300)
	Waste Management	3,485,000		(700)	3,484,300	2,474,800	1,894,000	580,800	179,700
	Protective Services	1,229,200		(2,000)	1,227,200	648,800	495,600	153,200	113,700
	Vehicle Services	0			0	(170,600)	(203,700)	33,100	(7,000)
	TOTAL		26,734,600	0	(34,000)	26,700,600	16,573,700	14,516,900	2,056,800

Budget Adjustments

Removal of Pay Award Contingency	-41,100
Living Wage Adjustment	£7,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

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	1,467,300			1,467,300	1,052,400	978,700	73,700	69,500
	Property Costs	1,671,700			1,671,700	1,413,500	1,423,300	(9,800)	(211,100)
	Supplies & Services	77,800			77,800	61,100	103,900	(42,800)	(59,200)
	Transport & Plant Costs	0			0	0	0	0	0
	Administration Costs	76,300			76,300	44,400	35,500	8,900	(1,900)
	Payments to Other Bodies	97,800			97,800	0	0	0	0
	Other Operating Costs	6,000		(6,000)	0	0	0	0	0
	Financing Costs	173,900			173,900	0	0	0	0
	Total Expenditure	3,570,800	0	(6,000)	3,564,800	2,571,400	2,541,400	30,000	(202,700)
	Income	810,000			810,000	545,500	411,300	(134,200)	142,400
	TOTAL	2,760,800	0	(6,000)	2,754,800	2,025,900	2,130,100	(104,200)	(60,300)

19

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

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	926,900		(6,000)	920,900	641,000	757,000	(116,000)	45,300
	Accommodation	1,833,900			1,833,900	1,385,300	1,373,500	11,800	(105,600)
	Total Expenditure	2,760,800	0	(6,000)	2,754,800	2,026,300	2,130,500	(104,200)	(60,300)
	TOTAL	2,760,800	0	(6,000)	2,754,800	2,026,300	2,130,500	(104,200)	(60,300)

20

Budget Adjustments

Removal of Pay Award Contingency -£6,000

Totals - 6,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14

21

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Community Resources	Community Learning & Dev	1,068,200		(3,200)	1,065,000	659,000	629,900	29,100	26,900
	Community Facilities	1,681,200		(4,200)	1,677,000	630,200	577,300	52,900	34,400
	Auchenback Resource Centre	30,700			30,700	18,900	21,500	(2,600)	(2,600)
	Community Planning	307,400		(1,400)	306,000	190,000	147,400	42,600	42,500
	Registrars / Grants	186,300			186,300	223,600	230,700	(7,100)	(7,400)
	Equal Opportunities	120,700		(500)	120,200	69,900	69,300	600	(3,200)
	Community Safety	1,557,700		(5,200)	1,552,500	970,200	967,300	2,900	13,700
	Community Resources Mmt	124,300		(500)	123,800	151,100	164,600	(13,500)	(2,100)
TOTAL		5,076,500	0	(15,000)	5,061,500	2,912,900	2,808,000	104,900	102,200

Budget Adjustments

Contingency Pay Award removed -15000

- - 15,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

22

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Community Resources	Employee Costs	3,436,750			3,436,750	2,510,500	2,409,600	100,900	104,000
	Property Costs	774,200			774,200	479,900	542,700	(62,800)	(63,300)
	Supplies & Services	477,500			477,500	269,300	248,300	21,000	23,300
	Transport & Plant Costs	52,100			52,100	37,800	35,300	2,500	1,300
	Administration Costs	1,008,700			1,008,700	119,400	109,200	10,200	3,700
	Payments to Other Bodies	401,900			401,900	334,000	346,100	(12,100)	(5,000)
	Other Expenditure	21,800		(15,000)	6,800	5,000	1,400	3,600	3,900
	Financing Costs	208,400			208,400	0	0	0	0
	Total Expenditure	6,381,350	0	(15,000)	6,366,350	3,755,900	3,692,600	63,300	67,900
	Income	1,304,850			1,304,850	843,000	884,600	41,600	34,300
TOTAL	5,076,500	0	(15,000)	5,061,500	2,912,900	2,808,000	104,900	102,200	

Supplies & Services
 Contingency Pay Award removed - 15,000

- 15,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Support	Directorate	154,100		(700)	153,400	110,200	114,000	(3,800)	(3,700)
	Policy	371,900		(1,500)	370,400	306,200	287,000	19,200	16,300
	Public Relations	385,100		(1,800)	383,300	359,700	391,300	(31,600)	(38,700)
	Administration & Printing	1,121,750		(4,200)	1,117,550	944,600	923,500	21,100	26,300
	Corporate Personnel	1,392,100		(5,200)	1,386,900	987,900	1,022,400	(34,500)	(2,400)
	Chief Executive's Office	176,900		(800)	176,100	126,500	128,300	(1,800)	(2,000)
	Internal Audit	263,900		(1,200)	262,700	188,900	164,400	24,500	24,600
	Legal Services	605,750		(2,400)	603,350	464,700	479,700	(15,000)	(12,300)
	Customer First	871,100		(4,200)	866,900	693,100	690,600	2,500	4,600
	Members Expenses	0			0	374,000	352,200	21,800	20,500
	Licensing Board	0			0	(39,700)	(56,900)	17,200	17,200
	Civic Govt Licensing	0			0	(63,000)	(73,200)	10,200	9,600
	TOTAL		5,342,600	0	(22,000)	5,320,600	4,453,100	4,423,300	29,800

Budget Adjustments

Contingency pay award removed - 22,000

- - 22,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

24

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Support	Employee Costs	5,055,350			5,055,350	3,573,400	3,519,400	54,000	47,500
	Property Costs	3,500			3,500	1,000	200	800	800
	Supplies & Services	401,900			401,900	319,000	335,800	(16,800)	(13,200)
	Transport & Plant Costs	61,600			61,600	47,400	37,100	10,300	9,700
	Administration Costs	1,152,530			1,152,530	770,800	855,900	(85,100)	(66,200)
	Payments to Other Bodies	17,800			17,800	13,000	5,900	7,100	5,000
	Other Expenditure	92,300		(22,000)	70,300	40,000	46,900	(6,900)	3,300
	Financing Costs	0			0	0	0	0	0
	Total Expenditure	6,784,980	0	(22,000)	6,762,980	4,764,600	4,801,200	(36,600)	(13,100)
	Income	1,442,380			1,442,380	311,500	377,900	66,400	73,100
TOTAL	5,342,600	0	(22,000)	5,320,600	4,453,100	4,423,300	29,800	60,000	

Budget Adjustments

Contingency pay award removed - 22,000

- - 22,000

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14"

25

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Finance	Employee Costs	6,087,400	0	32,700	6,120,100	4,389,300	4,421,600	(32,300)	(37,300)
	Property Costs	0	0	0	0	0	0	0	0
	Supplies & Services	1,517,600	0	0	1,517,600	1,351,400	1,260,000	91,400	98,600
	Transport & Plant Costs	0	0	0	0	0	0	0	0
	Administration Costs	441,300	0	0	441,300	329,100	185,400	143,700	82,800
	Payments to Other Bodies	127,900	0	0	127,900	52,500	57,400	(4,900)	(4,900)
	Other Operating Costs	3,125,900	0	1,102,000	4,227,900	87,400	58,400	29,000	(100)
	Financing Costs	841,200	0	0	841,200	0	0	0	0
	Total Expenditure	12,141,300	0	1,134,700	13,276,000	6,209,700	5,982,800	226,900	139,100
	Income	5,196,800	0	1,130,000	6,326,800	989,100	1,088,000	98,900	65,600
	TOTAL	6,944,500	0	4,700	6,949,200	5,220,600	4,894,800	325,800	204,700

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14

26

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Finance	Accountancy	2,029,800	0	4,700	2,034,500	1,538,400	1,497,100	41,300	32,500
	Creditors	130,600	0	0	130,600	94,600	71,000	23,600	21,800
	Procurement	447,500	0	0	447,500	326,900	314,900	12,000	10,400
	Info. Comm & Technology	3,134,100	0	0	3,134,100	2,020,000	1,923,300	96,700	89,100
	Revenues	1,223,200	0	0	1,223,200	945,500	874,400	71,100	5,200
	Council Tax	(20,700)			(20,700)	295,200	214,100	81,100	45,700
	Total Expenditure	6,944,500	0	4,700	6,949,200	5,220,600	4,894,800	325,800	204,700
	TOTAL	6,944,500	0	4,700	6,949,200	5,220,600	4,894,800	325,800	204,700

Council Tax Reduction funding	931,000
additional resource Scottish Gov	
CTAX reduction funding from conti	199,000
CTAX reduction to Miscellaneous	-1,130,000
Pay Award Contingency	-28,000
CHCP transfer to Finance	32,700
	<u>4,700</u>

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 "PERIOD 10 ENDED 03/01/14

27

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	10,028,000	0	1,131,100	11,159,100	2,718,300	1,145,500	1,572,800	1,453,600
	Income	217,000	0	0	217,000	5,300	108,500	103,200	103,200
		9,811,000	0	1,131,100	10,942,100	2,713,000	1,037,000	1,676,000	1,556,800
	Other Housing	2,056,600		(4,000)	2,052,600	1,159,700	1,066,300	93,400	81,200
	TOTAL	11,867,600	0	1,127,100	12,994,700	3,872,700	2,103,300	1,769,400	1,638,000

Budget Adjustments

Other Expenditure

Contingency Draw - Welfare Reform		5,100
Budget transfer to CHCP	-	500,000
Pay Award Contingency taken back to Centre		576,000
Reduction in central support charge (Pay conting.)	-	56,000
Scottish Govt. Grant - remaining 20% CT Reduction		931,000
CT Reduction Funding transferred from Contingency		199,000
Initial CT Funding transferred to Contingency	-	24,000
Totals	-	1,131,100

Other Housing

Pay Award Contingency taken back to Centre	-	4,000
	-	4,000
Totals	-	1,127,100

EAST RENFREWSHIRE COUNCIL
 BUDGETARY CONTROL STATEMENT
 PERIOD 10 ENDED 03/01/14

28

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	3,455,300	0	0	3,455,300	2,480,100	2,466,800	13,300	20,300
	Property Costs	3,542,700	0	0	3,542,700	2,570,200	2,127,500	442,700	(26,400)
	Supplies & Services	763,900	0	0	763,900	587,300	736,500	(149,200)	(142,400)
	Transport & Plant Costs	193,800	0	0	193,800	149,100	110,800	38,300	22,600
	Administration Costs	1,212,400	0	0	1,212,400	95,100	250,200	(155,100)	(150,900)
	Payments to other bodies	360,500	0	0	360,500	267,600	218,700	48,900	39,100
	Other Operating Costs	523,100	0	0	523,100	188,200	173,000	15,200	11,500
	Financing Costs	3,341,800	0	0	3,341,800	0	0	0	0
	Total Expenditure	13,393,500	0	0	13,393,500	6,337,600	6,083,500	254,100	(226,200)
	Income	13,393,500	0	0	13,393,500	9,921,900	9,264,600	(657,300)	62,000
TOTAL	0	0	0	0	(3,584,300)	(3,181,100)	(403,200)	(164,200)	