

EAST RENFREWSHIRE COUNCILCABINET21 August 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 20 June 2014 and to make recommendations in respect of the variances which have been identified.

**RECOMMENDATION**

2. It is recommended that
  - (a) Members note the current financial position; and
  - (b) 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 2014/15, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2014/15 approved by the Council on 13 February 2014 has been adjusted for monitoring purposes as follows:-

	£000
Budgeted net expenditure per 13 February 2014 report to Council	213,737
Capital Financing - Loans Charge Adjustment (Note 1)	(12,434)
Service Operational Capital Charge Adjustment (Note 2)	10,889
Service Income Adjustment - Specific Grants	(156)
Additional Grant Funding – e.g. National Qualifications, 1+2 Language Policy	293
Total Net Expenditure to be Monitored	<u>212,329</u>

**Note 1.** The net expenditure agreed on 13 February 2014 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and ACOP in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

**Note 2.** This is the adjustment required to include the appropriate capital charges in the Council's service budgets instead of the capital financing costs removed as described above.

## **BUDGET PERFORMANCE**

5. The current operational underspend of £2,033,500 is largely due to timing issues. The underlying real underspend is £218,300 (0.5%). 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.

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 directed to Real variances. These can be split into three categories:-

- those which have matched funding as in the case of 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.

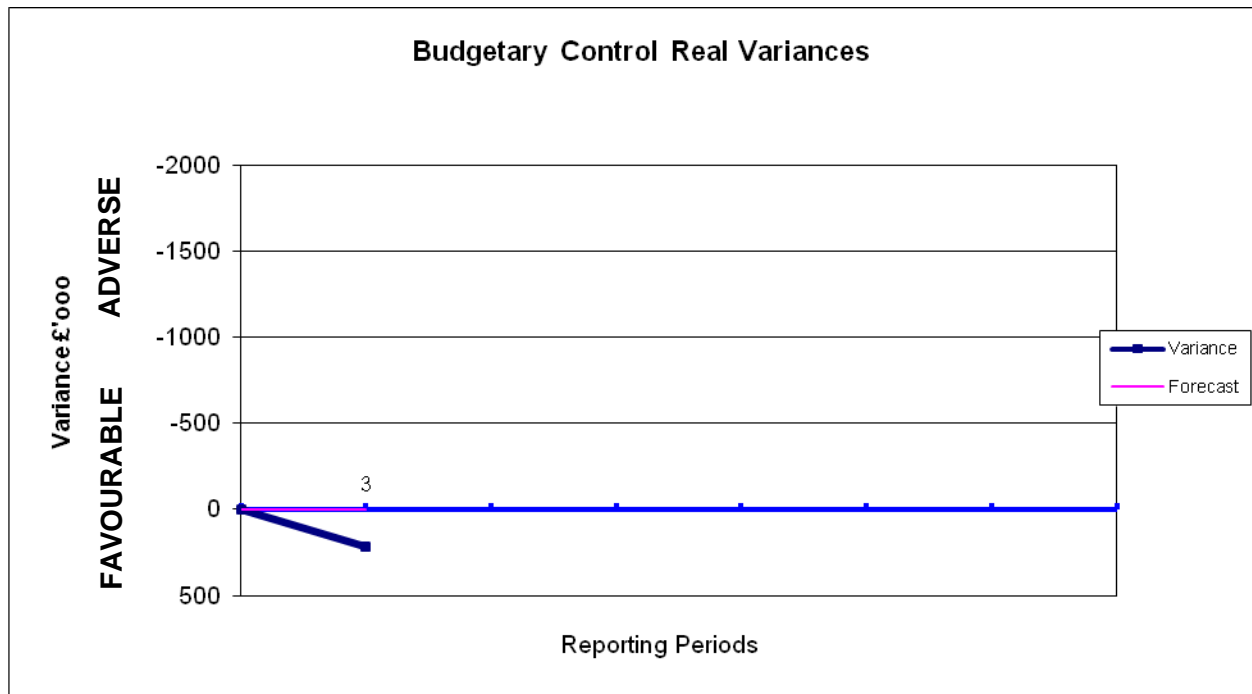
Individual service comments on performance, operational areas that are under review by management, agreed management remedial action and projected year end positions are reflected in the attached statements

## 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 Variances P3 £'000s (Over)/Under	
	Total	Real
Education	1,282	142
CHCP	(1,635)	(4)
Environment	773	0
Environment – Support	20	0
Chief Executive's Office	32	14
Corporate & Community – Comm Res	26	13
Corporate & Community - Support	71	34
Other Expenditure/Housing	1,287	19
Housing Revenue Account	178	0
<b>Total £ Variance</b>	2,034	<b>218</b>
Total Budgeted Expenditure	40,856	<b>40,856</b>
<b>% Variance</b>	5.0%	<b>0.5%</b>

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.



## TRADING OPERATIONS

7. 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

### 8. National Pay Negotiations

The Council's budget reflects the 1% pay award for all employees for 2014/15.

## MEASUREMENT OF OPERATIONAL EFFICIENCIES

9. 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

10. The Council's period financial position is reported as an operational underspend of £2,033,500. Excluding Timing variances, the underlying Real underspend is £218,300. The report has highlighted a number of operational variances that require management action to ensure that expenditure will be in line with budget at the end of the financial year. At this time it is expected that management action will lead to all overspends being recovered, that all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

## RECOMMENDATIONS

11. It is recommended that
- (a) Members note the current financial position and
  - (b) All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.

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| Report date                     |   | 23 July 2014       |                                       |

## **BACKGROUND PAPERS**

13. The report refers to the attached budgetary monitoring statements.

## **KEY WORDS**

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

**BUDGET MONITORING REPORTS 2014/15**  
**PERIOD 3**  
**AS AT 20th June 2014**

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EDUCATION				
REVENUE BUDGET MONITORING AS AT 20th June 2014				
Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
<b>Employee Costs</b>				
Teaching Costs	248,700	107,800	140,900	1
APT&C Costs	82,100	36,600	45,500	2
Manual / Sessional	48,700	19,500	29,200	3
Other Staff Costs	46,200	35,200	11,000	
	<b>425,700</b>	<b>199,100</b>	<b>226,600</b>	
<b>Property Costs</b>				
Rates/Water Charges	198,500	189,700	8,800	
Energy Costs	330,600	330,600		
Cleaning	18,500	13,700	4,800	
Repairs and Maintenance	102,600	102,600		
Various Property Costs	181,100	181,900	(800)	
	<b>831,300</b>	<b>818,500</b>	<b>12,800</b>	
<b>Supplies and Services</b>				
PPP/PFI Costs	(600)	100	(700)	
Catering Provisions (incl school meals)	(18,800)	(20,400)	1,600	
Various Supplies and Services	131,700	136,100	(4,400)	
	<b>112,300</b>	<b>115,800</b>	<b>(3,500)</b>	
<b>Transport Costs</b>				
SPT	(8,700)	(35,800)	27,100	4
SEN and Other Hires	4,500	9,300	(4,800)	
Various Transport Costs	2,700	2,500	200	
	<b>(1,500)</b>	<b>(24,000)</b>	<b>22,500</b>	
<b>Administration Costs</b>				
Various administration costs	29,300	27,600	1,700	
	<b>29,300</b>	<b>27,600</b>	<b>1,700</b>	
<b>Payments to Other Bodies</b>				
EMA Payments	(113,500)		(113,500)	5
Grants Awarded	1,100	(1,400)	2,500	
Other Agencies	306,400	258,900	47,500	6
Miscellaneous Other Payments	(2,400)	100	(2,500)	
	<b>191,600</b>	<b>257,600</b>	<b>(66,000)</b>	
<b>Other Expenditure</b>				
Miscellaneous initiatives	(269,500)	(116,600)	(152,900)	7
	<b>(269,500)</b>	<b>(116,600)</b>	<b>(152,900)</b>	
<b>Gross Expenditure</b>	<b>1,319,200</b>	<b>1,278,000</b>	<b>41,200</b>	
<b>Income</b>				
EMA Income	8,000	(105,500)	113,500	5
Grants Received	41,700	41,100	600	
Action Zones	(48,900)	(20,400)	(28,500)	8
Swimming Development	7,300	10,100	(2,800)	
Wraparound	(21,900)	(100)	(21,800)	9
School Meals Income	(40,100)		(40,100)	10
Catering Income	1,000		1,000	
Cleaning Income	(10,800)	(10,800)		
Other Agencies	26,600	(6,300)	32,900	11
Other Acc's of the Authority	(73,200)	(62,900)	(10,300)	
Miscellaneous Income	73,400	17,300	56,100	12
	<b>(36,900)</b>	<b>(137,500)</b>	<b>100,600</b>	
<b>NET EXPENDITURE</b>	<b>TOTALS 1,282,300</b>	<b>1,140,500</b>	<b>141,800</b>	
<b>Notes:</b>	<ol style="list-style-type: none"> <li>1. 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 savings targets set for individual schools. The variance represents an underspend of 1.5%</li> <li>2. Impact of turnover savings including the early realisation of future savings.</li> <li>3. Impact of turnover savings including the early realisation of future savings.</li> <li>4. Reflects latest projection from Strathclyde Passenger Transport for school transport.</li> <li>5. Education Maintenance Allowance payments, fully covered by income from the Scottish Government.</li> <li>6. Payments to other agencies for Pre 5 and Special provision is underspent based on commitments known to date. Should the number of children requiring these services change this variance could change as the new school year progresses.</li> <li>7. Variance mainly reflects savings targets for schools. Head Teachers will vire funds from other budgets to meet these targets as per Note 1.</li> <li>8. Under-recovery of Action Zone income target due to a drop in demand and disruption at Barrhead as a result of Barrhead Foundry development works.</li> <li>9. Under-recovery of income for wraparound care due to a lack of available capacity in nurseries. Due to high intake the opportunity to offer additional chargeable hours is reduced.</li> <li>10. Income from the sale of school meals below target due to lower demand to date for this service.</li> <li>11. Net year to date over-recovery from other agencies represented by unbudgeted income, mainly in respect of staff recharges which will be used to fund expenditure</li> <li>12. Net year to date over-recovery in miscellaneous income represented mainly by unbudgeted activity income which will be used to fund expenditure.</li> </ol>			
<b>Delivery of Agreed Efficiencies:</b>	All efficiencies continue to be monitored. Where efficiencies appear to be under pressure alternatives will be identified as required.			
<b>Summary</b>	The current position indicates an underspend of £1,282,300. After taking account of timing variances the real underlying underspend is £141,800. 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.			



**CHCP  
REVENUE BUDGET MONITORING AS AT 20th June 2014**

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
<b>Payroll Costs</b>				
Care at Home	78,300	(69,200)	147,500	1
Bonnyton	(47,400)		(47,400)	2
Atholl	(26,000)		(26,000)	3
Learning Disability Day Services	(20,900)		(20,900)	3
Other	(36,700)	(29,700)	(7,000)	4
	<b>(52,700)</b>	<b>(98,900)</b>	<b>46,200</b>	
<b>Property Costs</b>				
Various Property Costs	5,100	(13,000)	18,100	5
	<b>5,100</b>	<b>(13,000)</b>	<b>18,100</b>	
<b>Supplies and Services</b>				
Various Supplies & Services	25,300	(800)	26,100	6
	<b>25,300</b>	<b>(800)</b>	<b>26,100</b>	
<b>Transport Costs</b>				
Various Transport Costs	(21,400)	(6,500)	(14,900)	7
	<b>(21,400)</b>	<b>(6,500)</b>	<b>(14,900)</b>	
<b>Administration Costs</b>				
Various Admin Costs	(6,400)	4,700	(11,100)	8
	<b>(6,400)</b>	<b>4,700</b>	<b>(11,100)</b>	
<b>Payments to Other Bodies</b>				
Children & Families	132,300	107,400	24,900	9
Older People	4,900	118,500	(113,600)	10
Learning Disability	(125,500)	(144,200)	18,700	9
Mental Health	40,800	50,700	(9,900)	9
Physical / Sensory Disability	54,500	31,800	22,700	9
Other	(9,500)	(5,600)	(3,900)	
	<b>97,500</b>	<b>158,600</b>	<b>(61,100)</b>	
<b>Other Expenditure</b>				
Misc Expenditure	(100)		(100)	
	<b>(100)</b>		<b>(100)</b>	
<b>GROSS EXPENDITURE</b>	<b>47,300</b>	<b>44,100</b>	<b>3,200</b>	
<b>Income</b>				
Various Income lines	(1,681,800)	(1,675,000)	(6,800)	11
	<b>(1,681,800)</b>	<b>(1,675,000)</b>	<b>(6,800)</b>	
<b>NET EXPENDITURE</b>	<b>(1,634,500)</b>	<b>(1,630,900)</b>	<b>(3,600)</b>	

**Notes:**

- 1 The underspend in Care at Home 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 11.
- 2 The overspend reflects ill-health retiral costs and agency costs associated with ongoing sickness absence within the service. This remains under close review to minimise the ongoing financial impact.
- 3 Accepted savings taken for 2014/15 impact both the Atholl Service and the Learning Disability Day Service. The variance reported as at period 3 reflects the significance of the ongoing HR processes underway to deliver on the planned efficiency.
- 4 The small overspend reflects unrealised turnover savings across a range of services.
- 5 The underspend reflects a range of small variances across services.
- 6 The variance reflects a range of small underspends across services, and close management scrutiny on discretionary spend.
- 7 The overspend to date reflects pressure from savings made against this budget for 2014/15. Management action is underway to ensure that expenditure is brought back in line with budget, and efficiencies are delivered.
- 8 Unbudgeted legal costs have been experienced for a contested Mental Health guardianship order, resulting in an overspend to date.
- 9 The variance reflects the current level of care packages in place for these client groups.
- 10 The overspend reflects the service design mix associated with Care at Home and Reablement. See note 1.
- 11 Income from charging shows a small under recovery at this time, reflecting the charges in place of financially assessed clients.

**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 £1,634,500. This incorporates timing variances of £1,630,900 leaving an underlying real overspend of £3,600.  
The budget position remains tight and management scrutiny therefore continues to ensure a balanced financial position is delivered in year.

**ENVIRONMENT - NON SUPPORT (NV1)**  
**REVENUE BUDGET MONITORING AS AT 20th June 2014**

Explanation of Variances (over)/under	Total Variance £	Timing Variance £	Real Variance £	Note
<b>Payroll Costs</b>				
Aptc Pay	19,300	25,300	(6,000)	1.
Manual Pay	70,200	70,200		
Other staff costs	26,200	26,200		
	<b>115,700</b>	<b>121,700</b>	<b>(6,000)</b>	
<b>Property Costs</b>				
Miscellaneous Other Property Costs	63,400	63,100	300	
	<b>63,400</b>	<b>63,100</b>	<b>300</b>	
<b>Supplies and Services</b>				
Storm Damage/Woodlands Mgt	(13,300)	3,100	(16,400)	2.
General Contractors	(96,500)	13,300	(109,800)	3.
Carbon Reduction Commitment	(320,000)	(320,000)		
Waste Disposal/Landfill Tax - projected	346,000	346,000		
Roads Contracting Unit - Supplies	249,500	249,500		
Payments to the RCU/External	514,200	514,200		
Enforced Repairs	9,200	9,200		
Agency Costs	(11,800)	(9,100)	(2,700)	
Miscellan. Supplies & Services	55,800	65,600	(9,800)	3.
	<b>733,100</b>	<b>871,800</b>	<b>(138,700)</b>	
<b>Transport Costs</b>				
Various Transport Costs	130,500	130,500		
	<b>130,500</b>	<b>130,500</b>		
<b>Administration Costs</b>				
Legal Expenses	(9,900)	(10,900)	1,000	
Other Admin Costs	59,100	59,100		
	<b>49,200</b>	<b>48,200</b>	<b>1,000</b>	
<b>Payments to Other Bodies</b>				
Voluntary Organisations	(31,300)		(31,300)	3.
Other Local Authorities	14,100	14,100		
Other Agencies & Bodies	90,900	90,900		
Strategic Development Costs	(31,100)	(17,200)	(13,900)	4.
Misc Other Accounts Of Authrty	226,700	226,700		
	<b>269,300</b>	<b>314,500</b>	<b>(45,200)</b>	
<b>Other Operating Costs</b>				
Miscellaneous	(12,500)	(12,500)		
	<b>(12,500)</b>	<b>(12,500)</b>		
<b>Gross Expenditure</b>	<b>1,348,700</b>	<b>1,537,300</b>	<b>(188,600)</b>	
<b>Income</b>				
European Social Fund/Youth	3,400	(6,600)	10,000	5.
Sale Of Recyclables	(60,300)	(60,300)		
Property Rentals	100,500	91,600	8,900	6.
Other Agencies General	(41,400)	(31,400)	(10,000)	7.
Sales Fees and Charges	150,100	118,600	31,500	8.
Other Acct Of Auth - General	(149,900)	(149,900)		
Roads Contracting Unit/Vehicles Income	(556,700)	(556,700)		
Contribution from Reserves	25,700	(123,600)	149,300	9.
Miscellaneous Income	(47,100)	(46,000)	(1,100)	
	<b>(575,700)</b>	<b>(764,300)</b>	<b>188,600</b>	
<b>NET EXPENDITURE TOTALS</b>	<b>773,000</b>	<b>773,000</b>		

**Notes:**

1. Additional staff within Building Control and Development Control, offset by projected over recovery in income (See note 8)
2. Emergency/preventative tree works undertaken will exceed budget provision.
3. Expenditure on Cycle track at Whitelees Windfarm and grants to Voluntary Organisations will be covered by a transfer from reserves (see note 9)
4. Strategic Development costs incurred by planning - offset by projected over -recovery in income (see note 8)
5. Prudent estimates of European Social Fund income recovery in previous years should result in an over recovery in 2014/15 as claims are paid.
6. Should properties remain at current occupancy levels a slight over-recovery in income within Parks is projected.
7. As numbers of Modern Apprentices decrease it is harder to achieve budgeted income target from Skills Development Scotland.
8. Building control fees, Development Management fees and Pitch Let income are all over-recovered and are projected to continue to over recover.
9. Income from the Whitelee Reserve to cover expenditure on the Cycle track and grants to Voluntary Organisations.

<b>Delivery of Agreed Efficiencies</b>	Agreed efficiencies are on target to be achieved and will continue to be monitored.
<b>Summary</b>	All of the reported variance is due to timing with underlying real overspends being offset by corresponding underspends or projected over-recovery of income Where real variances continue and develop 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 ensuring expenditure matches budget at the financial year end.

**ENVIRONMENT SUPPORT - PROPERTY AND TECHNICAL SERVICES**  
**REVENUE BUDGET MONITORING AS AT 20th June 2014**

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
<b>Employee Costs</b>				
APT&C Staff Costs	20,400	11,500	8,900	1
APTC O/Time	1,900	1,900		
Travel & Misc costs	8,300	8,300		
	<b>30,600</b>	<b>21,700</b>	<b>8,900</b>	
<b>Property Costs</b>				
Rates/Water Rates/Rents	(53,000)	(42,300)	(10,700)	2
R&M and Minor Adaps	10,000	10,000		
Cleaning	(23,400)	(23,400)		
Gas/Electricity	25,300	25,300		
Repairs and Renewals - Eastwood HQ	(1,200)	(1,200)		
Other Property Costs	(13,500)	(13,500)		
	<b>(55,800)</b>	<b>(45,100)</b>	<b>(10,700)</b>	
<b>Supplies and Services</b>				
Agency Labour/Interns	(8,900)		(8,900)	3
Other	19,700	19,700		
	<b>10,800</b>	<b>19,700</b>	<b>(8,900)</b>	
<b>Administration Costs</b>				
Telephones/Postages/Printing	5,700	5,700		
Training/Advertising & Publicity	(5,400)	(5,400)		
Other Administration Costs	(12,000)	(12,000)		
	<b>(11,700)</b>	<b>(11,700)</b>		
<b>Gross Expenditure</b>	<b>(26,100)</b>	<b>(15,400)</b>	<b>(10,700)</b>	
<b>Income</b>				
Other A/cs of the auth	46,500	35,800	10,700	4
Contribution from Repairs and Renewals				
Costs Recovered from Capital				
Misc Income	(700)	(700)		
	<b>45,800</b>	<b>35,100</b>	<b>10,700</b>	
<b>Net Expenditure</b>	<b>Total 19,700</b>	<b>19,700</b>		

**Notes:**

- 1 Underspend in APT&C, agency staff costs partly offsetting this underspend.
- 2 Property costs incurred for Non-Operational properties - to be met centrally
- 3 Agency costs being incurred - no budget but offset by underspend in Payroll
- 4 Recovery of costs for Non - Operational properties from central resources.

**Delivery of Agreed Efficiencies**

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

**Summary**

All of the reported variance is due to timing with underlying real overspends being offset by corresponding underspends or projected over-recovery of income. Where real variances continue and develop 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 ensuring expenditure matches budget at the financial year end.

**CORPORATE & COMMUNITY SERVICES - COMMUNITY RESOURCES**  
**REVENUE BUDGET MONITORING AS AT 20th June 2014**

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
<b>Employee Costs</b>				
Basic Pay plus On Costs	15,300	(1,500)	16,800	1
Overtime	3,700	1,300	2,400	
Other Staff Costs	2,500	(600)	3,100	2
	<b>21,500</b>	<b>(800)</b>	<b>22,300</b>	
<b>Property Costs</b>				
Rates	(6,400)	(2,500)	(3,900)	3
Water Rates - Community Facilities	(1,600)		(1,600)	
Minor Adapts - Community Facilities	(4,900)		(4,900)	4
Misc Property Variances	1,400	1,400		
	<b>(11,500)</b>	<b>(1,100)</b>	<b>(10,400)</b>	
<b>Supplies and Services</b>				
Janitorial Costs	4,700		4,700	5
External Consultants	(3,700)		(3,700)	6
Misc Supplies & Services	10,700	9,400	1,300	
	<b>11,700</b>	<b>9,400</b>	<b>2,300</b>	
<b>Transport Costs</b>	(600)	(600)		
	<b>(600)</b>	<b>(600)</b>		
<b>Administration Costs</b>	200	1,300	(1,100)	
	<b>200</b>	<b>1,300</b>	<b>(1,100)</b>	
<b>Payments to Other Bodies</b>	4,200	4,200		
	<b>4,200</b>	<b>4,200</b>		
<b>Other Operating Expenses</b>	(300)	(300)		
	<b>(300)</b>	<b>(300)</b>		
<b>GROSS EXPENDITURE TOTAL</b>	<b>25,200</b>	<b>12,100</b>	<b>13,100</b>	
<b>Income</b>	<b>600</b>	<b>1,200</b>	<b>(600)</b>	
<b>NET EXPENDITURE TOTAL</b>	<b>25,800</b>	<b>13,300</b>	<b>12,500</b>	

**Notes:**

- 1 Underspend in basic pay plus on costs due to vacancies and turnover, mainly in Facilities.
- 2 Savings in misc staff costs (£2.4k) and travel costs (£0.7k).
- 3 Overspend on Non-Domestic Rates within Community Facilities, mainly due to charges for Rhullan House. This variance represents the full annual effect of this cost.
- 4 Overspend on minor adaptations within Community Facilities. This will be offset by underspends elsewhere within Community Facilities.
- 5 Savings in janitorial costs within Community Facilities due to improved scheduling of lets.
- 6 Overspend on social research project within Community Planning. This will be offset by employee underspends within Community Planning.

**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 £25,800 with an underlying real net underspend of £12,500. Timing variances will continue to be monitored to ensure that their status is consistent with that reported.  
It is anticipated that expenditure will be within budget at the end of the financial year.

**CORPORATE & COMMUNITY SERVICES - SUPPORT SERVICES**  
**REVENUE BUDGET MONITORING AS AT 20th June 2014**

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
<b>Employee Costs</b>				
Basic Pay plus On Costs	46,600	17,500	29,100	1
Overtime	1,900	(200)	2,100	
Agency Labour	(8,900)		(8,900)	2
Other Staff Costs & travel	10,000	2,300	7,700	3
	<b>49,600</b>	<b>19,600</b>	<b>30,000</b>	
<b>Property Costs - miscellaneous differences</b>	<b>(2,600)</b>	<b>(1,400)</b>	<b>(1,200)</b>	
	<b>(2,600)</b>	<b>(1,400)</b>	<b>(1,200)</b>	
<b>Supplies and Services</b>				
Maint Software Apps	(12,800)	(2,100)	(10,700)	4
ICT expenditure	4,600	4,600		
Printer Hire / copy charges	7,600	3,900	3,700	5
Misc Supplies & Services	(800)	(1,000)	200	
	<b>(1,400)</b>	<b>5,400</b>	<b>(6,800)</b>	
<b>Transport Costs</b>				
Misc transport costs	2,800	300	2,500	6
	<b>2,800</b>	<b>300</b>	<b>2,500</b>	
<b>Administration</b>				
Archiving, Printing	10,000	4,000	6,000	7
Telephones	(1,100)	(3,400)	2,300	8
Misc Admin costs	(6,200)	(5,600)	(600)	
	<b>2,700</b>	<b>(5,000)</b>	<b>7,700</b>	
<b>Payments to Other Bodies</b>	6,000	4,100	1,900	
	<b>6,000</b>	<b>4,100</b>	<b>1,900</b>	
<b>Other Operating Expenses</b>				
Civic Gifts	(15,800)	(15,800)		
Misc variances	900	900		
SWF grants awarded	200	200		
	<b>(14,700)</b>	<b>(14,700)</b>		
<b>GROSS EXPENDITURE TOTAL</b>	<b>42,400</b>	<b>8,300</b>	<b>34,100</b>	
<b>Income</b>	<b>28,300</b>	<b>28,100</b>	<b>200</b>	
<b>NET EXPENDITURE TOTAL</b>	<b>70,700</b>	<b>36,400</b>	<b>34,300</b>	

**Notes:**

- Underspend in basic pay plus on costs due to vacancies and turnover, mainly in Revenues, Council Tax and the Corporate Communications team.
- Overspends on agency staffing for short term vacancy cover within benefits. This is offset by vacancy savings within the benefits team.
- Savings in travel (£2.9k) and misc staff costs (£4.8k) across the Service.
- Overspends on the Northgate Payroll and HR systems due to increased annual costs for 14/15. There is also an overspend in relation to the Info @ work system within Council Tax. This variance represents the full annual effect of these items.
- Underspends due to reduced quarterly lease costs for the print room equipment.
- Underspends on transport costs, mainly within the Business Support Team in relation to mail runs.
- Savings on archiving costs and external printing within the Revenues section.
- Underspends on telephone costs, mainly within Business Support and Revenues.

**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 £70,700 with an underlying real net underspend of £34,300. Timing variances will continue to be monitored to ensure that their status is consistent with that reported.  
It is anticipated that expenditure will be within budget at the end of the financial year.

**CHIEF EXECUTIVES OFFICE**  
**REVENUE BUDGET MONITORING - AS AT 20th June 2014**

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
<b>Employee Costs</b>				
APT & C Costs plus on costs	23,700		23,700	1
Overtime	300	200	100	
Agency Costs	(4,700)	8,100	(12,800)	2
Other Employee Costs	2,700	2,500	200	
	<b>22,000</b>	<b>10,800</b>	<b>11,200</b>	
<b>Supplies and Services</b>				
Equipment Maintenance	1,400	1,200	200	
Other Supplies	5,100	3,100	2,000	3
	<b>6,500</b>	<b>4,300</b>	<b>2,200</b>	
<b>Administration Costs</b>				
Printing & Stationery & Telephony &	5,100	6,200	(1,100)	4
Publications, Subscriptions &	500	700	(200)	
Training	3,300	1,700	1,600	5
Other Admin Costs	(6,000)	(6,500)	500	
	<b>2,900</b>	<b>2,100</b>	<b>800</b>	
<b>Payments to Other Bodies</b>				
Other Agencies				
<b>Other Operating Costs</b>				
Other Expenditure	(3,400)	(3,200)	(200)	
	<b>(3,400)</b>	<b>(3,200)</b>	<b>(200)</b>	
<b>Transfer Payments</b>				
Council Tax Reduction Scheme				
<b>Gross Expenditure</b>	<b>28,000</b>	<b>14,000</b>	<b>14,000</b>	
<b>Income</b>				
<b>Grants Received</b>				
<b>Sales, Fees &amp; Charges</b>				
Licensing Board income	(10,200)	(10,200)		
Civic Licensing income	6,500	6,500		
Registration Fees	(1,300)	(1,300)		
Miscellaneous	5,600	5,600		
<b>Other Accounts of the Authority</b>				
Legal Fees/Court dues recharged	3,000	3,000		
	<b>3,600</b>	<b>3,600</b>		
<b>Net Expenditure</b>	<b>31,600</b>	<b>17,600</b>	<b>14,000</b>	

**Notes:**

- 1 Vacancies in Accountancy, Creditors and Internal Audit offsetting budgeted turnover.
- 2 Agency costs incurred in Accountancy and Creditors covering vacancies.
- 3 Operational under-spend to date in Other Supplies within Accountancy.
- 4 Operational over-spend in Printing costs within Accountancy.
- 5 Lower than expected activity to date within Accountancy training.

**Delivery of Agreed Efficiencies**

Efficiencies are being continually monitored.

**Summary**

The current position is an under-spend of £31,600, with a real under-lying underspend at period three of £14,000. This is due in the most part to staff vacancies.  
Timing variances will continue to be monitored to ensure their status is consistent with that reported.

**MISCELLANEOUS EXPENDITURE AND INCOME**  
**REVENUE BUDGET MONITORING - AS AT 20th June 2014**

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
<b>Employee Costs</b>				
APT&C Costs	(700)		(700)	
	<u>(700)</u>		<u>(700)</u>	
<b>Property Costs</b>				
Electricity & Gas	200		200	
	<u>200</u>		<u>200</u>	
<b>Supplies and Services</b>				
Carbon Reduction Commitment	200	200		
External Professional Fees	(2,000)		(2,000)	1
	<u>(1,800)</u>	<u>200</u>	<u>(2,000)</u>	
<b>Administration Costs</b>				
Superannuation Additional Allowance	173,800	173,800		
Miscellaneous Admin Costs	5,500		5,500	2
	<u>179,300</u>	<u>173,800</u>	<u>5,500</u>	
<b>Payments To Other Bodies</b>				
Non Op Surplus Property Costs	100		100	
Other Accounts of the Authority	(3,500)	(3,900)	400	
	<u>(3,400)</u>	<u>(3,900)</u>	<u>500</u>	
<b>Other Operating Costs</b>				
ICT Shared Service Development	31,400	31,400		
Other Operating Costs	19,400	15,400	4,000	3
Equal Pay Payments	(7,500)		(7,500)	4
	<u>43,300</u>	<u>46,800</u>	<u>(3,500)</u>	
<b>Gross Expenditure</b>	<u>216,900</u>	<u>216,900</u>		
<b>Income</b>				
Property Rentals	3,800		3,800	5
Provision Release		(9,500)	9,500	6
Miscellaneous income	1,100	100	1,000	7
	<u>4,900</u>	<u>(9,400)</u>	<u>14,300</u>	
<b>Net Expenditure</b>	<u>221,800</u>	<u>207,500</u>	<u>14,300</u>	

**Notes:**

- 1 This represents consultancy costs in relation to equal pay payments to date in the current financial Year.
- 2 Lower than anticipated expenditure within Administration Costs due to lower demand.
- 3 Underspend due to a reduction in the External Audit Fee.
- 4 Equal Pay payments made for the year to date.
- 5 Additional Property Rental Income due to increased demand.
- 6 Matched provision release to fund all Equal Pay payments (notes 1&4) for the year to date.
- 7 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 £221,800 with an underlying real underspend of £14,300. Timing variances will be monitored to ensure that their status is consistent with that reported.  
It is anticipated that expenditure will be within budget at the end of the financial year.

**OTHER HOUSING**  
**REVENUE BUDGET MONITORING - AS AT 20th June 2014**

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
<b>Employee Costs</b>	(100)	18,400	(18,500)	1
	<b>(100)</b>	<b>18,400</b>	<b>(18,500)</b>	
<b>Property Costs</b>	29,500	29,500		
	<b>29,500</b>	<b>29,500</b>		
<b>Supplies and Services</b>	600	5,200	(4,600)	1
	<b>600</b>	<b>5,200</b>	<b>(4,600)</b>	
<b>Administration Costs</b>	8,500	8,500		
	<b>8,500</b>	<b>8,500</b>		
<b>Payments To Other Bodies</b>				
Private Sector Housing Grants	122,400	122,400		
Other Payments to Other Bodies	200	200		
	<b>122,600</b>	<b>122,600</b>		
<b>Other Operating Costs</b>	18,000	18,000		
	<b>18,000</b>	<b>18,000</b>		
<b>Transfer Payments</b>				
HBs Rent & Allowances (Incl. Discretionary HB)	557,100	557,100		
Other Transfer Payments	200	200		
	<b>557,300</b>	<b>557,300</b>		
<b>Gross Expenditure</b>	<b>736,400</b>	<b>759,500</b>	<b>(23,100)</b>	
<b>Income</b>				
PSHG - Grant (Cfwd)	60,900	60,900		
Housing Benefit Subsidy - Rebates & Allowances	253,000	253,000		
Rental Income	3,400	3,400		
Miscellaneous	6,700	(16,400)	23,100	1
<b>Total Income</b>	<b>324,000</b>	<b>300,900</b>	<b>23,100</b>	
<b>Net Expenditure</b>	<b>1,060,400</b>	<b>1,060,400</b>		

**Notes:**

1 Payroll and IT expenditure for introduction of the Factoring Service financed by Modernisation Fund income.

**Delivery of Agreed Efficiencies**

The service's target efficiencies are being achieved.

**Summary**

All of the reported variance is due to timing with the underlying real overspend being offset by a projected over-recovery of income. Where real variances continue and develop 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 ensuring expenditure matches budget at the financial year end.



**Variance Analysis - Environment Department - Combined HRA  
REVENUE BUDGET MONITORING - AS AT 20th June 2014**

Explanation Of Variances (Over)/Under	Total Variance (£)	Timing Variance (£)	Real Variance (£)	Note
<b>Employee Costs</b>	30,400	30,400		
	<b>30,400</b>	<b>30,400</b>		
<b>Property Costs</b>				
General Response and Planned Repairs	307,700	292,700	15,000	1
Miscellaneous HMT Property Costs	2,900	2,900		
	<b>310,600</b>	<b>295,600</b>	<b>15,000</b>	
<b>Supplies and Services</b>				
Standby, Materials and Other Miscellaneous S&S	(23,800)	(23,800)		
Sub Contractors	(30,500)	(30,500)		
Miscellaneous HRA Supplies Costs	(3,100)	(3,100)		
	<b>(57,400)</b>	<b>(57,400)</b>		
<b>Transport</b>	12,100	12,100		
	<b>12,100</b>	<b>12,100</b>		
<b>Administration Costs</b>	(9,700)	(9,700)		
	<b>(9,700)</b>	<b>(9,700)</b>		
<b>Payments To Other Bodies</b>	4,300	19,300	(15,000)	1
	<b>4,300</b>	<b>19,300</b>	<b>(15,000)</b>	
<b>Other Operating Costs</b>				
Voids Rent Loss Provision/ Irrecoverables/Remissions	7,300	7,300		
	<b>7,300</b>	<b>7,300</b>		
<b>Gross Expenditure</b>	<b>297,600</b>	<b>297,600</b>		
<b>Income</b>				
Rental Income	43,200	43,200		
HMT Housing Capital	(132,700)	(132,700)		
HMT Housing Revenue	(38,600)	(38,600)		
Various Miscellaneous HRA Income Categories	8,200	8,200		
	<b>(119,900)</b>	<b>(119,900)</b>		
<b>Net Expenditure</b>	<b>177,700</b>	<b>177,700</b>		

**Notes:**

- 1 Consultancy fees of £65k for potential sale of site at Barrhead South to be funded from savings in Repairs budget.

**Delivery of Agreed Efficiencies**

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

**Summary**

All of the reported variance is due to timing with underlying real overspends being offset by corresponding underspends. Where real variances continue and develop 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 ensuring expenditure matches budget at the financial year end.

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY  
 PERIOD 3 ENDED 20th June 2014

DEPARTMENT	APPROVED BUDGET 13 FEB 2014	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							TOTAL	REAL
EDUCATION	114,254,000	7,134,300	293,100	121,681,400	21,338,900	20,056,600	1,282,300	141,800
COMMUNITY HEALTH AND CARE P'SHIP	45,926,000	646,700	0	46,572,700	9,904,900	11,539,400	(1,634,500)	(3,600)
ENVIRONMENT	24,334,000	2,720,900	1,100	27,056,000	4,568,000	3,795,000	773,000	0
ENVIRONMENT - SUPPORT	0	0	0	0	690,200	670,500	19,700	0
CHIEF EXECUTIVES OFFICE	0	0	0	0	689,800	658,200	31,600	14,000
CORP & COMM - COMMUNITY RESOURCES	4,941,000	227,000	0	5,168,000	888,900	863,100	25,800	12,500
CORP & COMM - SUPPORT	0	0	0	0	2,382,600	2,311,900	70,700	34,300
OTHER EXPENDITURE/HOUSING	8,417,000	89,600	(1,100)	8,505,500	871,500	(410,700)	1,282,200	14,300
JOINT BOARDS	2,295,000	0	0	2,295,000	573,800	568,800	5,000	5,000
BENEFITS	86,000	(86,000)	0	0	0	0	0	0
CONTINGENCIES	900,000	0	0	900,000	0	0	0	0
CONTRIBUTION TO RESERVES	150,000	0	0	150,000	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	12,434,000	(12,434,000)	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(1,053,100)	(1,230,800)	177,700	0
<b>TOTAL</b>	<b>213,737,000</b>	<b>(1,701,500)</b>	<b>293,100</b>	<b>212,328,600</b>	<b>40,855,500</b>	<b>38,822,000</b>	<b>2,033,500</b>	<b>218,300</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY  
 PERIOD 3 ENDED 20th June 2014

SUBJECTIVE DETAIL	APPROVED BUDGET 13 FEB 2014	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
							TOTAL	REAL
Employee Costs	122,307,000	0	947,000	123,254,000	23,420,400	22,777,600	642,800	339,100
Property Costs	17,648,400	0	(22,000)	17,626,400	6,684,500	5,543,900	1,140,600	23,900
Supplies & Services	31,814,200	0	(195,700)	31,618,500	7,180,900	6,339,900	841,000	(127,300)
Transport & Plant Costs	5,637,100	0	(12,000)	5,625,100	1,301,000	1,179,100	121,900	10,100
Administration Costs	14,754,600	0	52,300	14,806,900	933,000	876,400	56,600	(1,000)
Payments to Other Bodies	38,901,600	0	(339,300)	38,562,300	8,366,900	7,793,900	573,000	(185,300)
Other Expenditure	14,534,600	3,600	551,700	15,089,900	1,428,900	440,200	988,700	(138,900)
Financing Costs	3,839,700	10,753,500	0	14,593,200	28,500	28,300	200	0
Joint Boards	2,295,000	0	0	2,295,000	573,800	568,800	5,000	5,000
Contingencies	900,000	0	0	900,000	0	0	0	0
Contribution To Reserves	150,000	0	0	150,000	0	0	0	0
Capital Financing- Loans Charges	12,434,000	(12,434,000)	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>265,216,200</b>	<b>(1,676,900)</b>	<b>982,000</b>	<b>264,521,300</b>	<b>49,917,900</b>	<b>45,548,100</b>	<b>4,369,800</b>	<b>(74,400)</b>
Income	51,479,200	24,600	688,900	52,192,700	9,062,400	6,726,100	(2,336,300)	292,700
<b>TOTAL</b>	<b>213,737,000</b>	<b>(1,701,500)</b>	<b>293,100</b>	<b>212,328,600</b>	<b>40,855,500</b>	<b>38,822,000</b>	<b>2,033,500</b>	<b>218,300</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Education	Employee Costs	84,576,800		409,800	84,986,600	14,136,700	13,711,000	425,700	226,600
	Property Costs	10,779,800		(7,800)	10,772,000	4,644,300	3,813,000	831,300	12,800
	Supplies & Services	18,689,500		(35,200)	18,654,300	3,423,700	3,311,400	112,300	(3,500)
	Transport & Plant Costs	1,992,600		1,000	1,993,600	458,500	460,000	(1,500)	22,500
	Administration Costs	6,473,600		61,300	6,534,900	397,200	367,900	29,300	1,700
	Payments to Other Bodies	3,970,800		55,800	4,026,600	1,376,200	1,184,600	191,600	(66,000)
	Other Operating Costs	1,669,500		552,800	2,222,300	(160,300)	109,200	(269,500)	(152,900)
	Financing Costs	0	7,154,300	0	7,154,300	0	0	0	0
	Total Expenditure	128,152,600	7,154,300	1,037,700	136,344,600	24,276,300	22,957,100	1,319,200	41,200
	Income	13,898,600	20,000	744,600	14,663,200	2,937,400	2,900,500	(36,900)	100,600
<b>TOTAL</b>	<b>114,254,000</b>	<b>7,134,300</b>	<b>293,100</b>	<b>121,681,400</b>	<b>21,338,900</b>	<b>20,056,600</b>	<b>1,282,300</b>	<b>141,800</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	6,568,000	82,300	156,600	6,806,900	1,228,900	1,111,800	117,100	43,800
	Primary Education	34,424,000	1,876,200	100,300	36,400,500	6,807,400	6,271,500	535,900	47,300
	Secondary Education	49,631,200	2,866,900	(211,400)	52,286,700	10,031,800	9,626,300	405,500	55,000
	Schools Other	3,403,400	0	92,800	3,496,200	572,700	501,600	71,100	600
	Special Education	5,809,900	332,100	188,500	6,330,500	1,019,500	801,900	217,600	30,800
	Psychological Services	824,500	0	18,800	843,300	142,100	145,100	(3,000)	(4,100)
	Transport (Excl Spec Educ)	1,187,100	(20,000)	3,000	1,170,100	279,500	279,800	(300)	35,500
	Bursaries/EMAs	0	0	0	0	0	105,400	(105,400)	0
	Provision for Clothing	125,700	0	0	125,700	1,100	1,700	(600)	0
	Administration & Support	7,183,900	1,365,600	(55,500)	8,494,000	708,100	716,100	(8,000)	(27,500)
	School Crossing Patrollers	0	0	0	0	(18,100)	45,300	(63,400)	1,600
	Catering	0	0	0	0	(112,500)	(112,500)	0	5,200
	Cleaning	0	0	0	0	(150,300)	(140,500)	(9,800)	(500)
	Sports Services	2,436,300	405,200	0	2,841,500	355,900	325,000	30,900	(47,000)
	Arts	419,900	100,900	0	520,800	60,200	21,600	38,600	(5,100)
	Libraries	2,240,100	125,100	0	2,365,200	412,600	356,500	56,100	6,200
	<b>TOTAL</b>	<b>114,254,000</b>	<b>7,134,300</b>	<b>293,100</b>	<b>121,681,400</b>	<b>21,338,900</b>	<b>20,056,600</b>	<b>1,282,300</b>	<b>141,800</b>

Budget Adjustments

Reduction in Specific Grant	£3,000
Additional Resources: 1 + 2 Languages Policy	£115,100
Additional Resources: National Qualifications	£138,000
Additional Resources: National Copyright Agreement	£37,000
<b>Totals</b>	<b>£293,100</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	18,985,000	0	445,000	19,430,000	3,461,500	3,514,200	(52,700)	46,200
	Property Costs	785,000	0	(14,000)	771,000	176,700	171,600	5,100	18,100
	Supplies & Services	1,377,000	0	(96,000)	1,281,000	281,500	256,200	25,300	26,100
	Transport & Plant Costs	168,000	0	(12,000)	156,000	36,000	57,400	(21,400)	(14,900)
	Administration Costs	2,801,000	0	6,000	2,807,000	85,600	92,000	(6,400)	(11,100)
	Payments to Other Bodies	32,048,000	0	(403,000)	31,645,000	6,513,800	6,416,300	97,500	(61,100)
	Other Operating Costs	68,000	0	0	68,000	0	100	(100)	(100)
	Financing Costs	0	646,700	0	646,700	0	0	0	0
	Total Expenditure	56,232,000	646,700	(74,000)	56,804,700	10,555,100	10,507,800	47,300	3,200
	Income	10,306,000	0	(74,000)	10,232,000	650,200	(1,031,600)	(1,681,800)	(6,800)
<b>TOTAL</b>	<b>45,926,000</b>	<b>646,700</b>	<b>0</b>	<b>46,572,700</b>	<b>9,904,900</b>	<b>11,539,400</b>	<b>(1,634,500)</b>	<b>(3,600)</b>	

Budget movements

	Expenditure	Income	Net
Building in budget for Armed Forces Community Funding	£87,000	£87,000	£0
Reduction in Criminal Justice Grant	(£101,000)	(£101,000)	£0
Removal of Learning Disability Strategy Funding	(£60,000)	(£60,000)	£0
<b>Totals</b>	<b>(£74,000)</b>	<b>(£74,000)</b>	<b>£0</b>

Further movements :

£200k Housing Support saving reallocated from payroll to PTOB  
 £122k Self Directed Support grant reallocated from supplies & services to payroll

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	889,000	0	32,000	921,000	122,100	124,900	(2,800)	22,200
	Children & Families	7,795,000	0	(10,000)	7,785,000	1,776,200	1,586,700	189,500	77,600
	Older People	21,015,000	89,100	32,000	21,136,100	3,686,600	5,605,800	(1,919,200)	(83,200)
	Physical/Sensory Disability	2,834,000	0	(57,000)	2,777,000	645,700	525,700	120,000	25,500
	Learning Disability	6,943,000	71,400	(18,000)	6,996,400	2,688,400	2,738,100	(49,700)	(33,800)
	Mental Health	1,702,000	0	(33,000)	1,669,000	456,400	405,800	50,600	(12,500)
	Addictions/Substance Misuse	270,000	0	1,000	271,000	160,300	139,000	21,300	(6,900)
	Criminal Justice	94,000	0	(18,000)	76,000	(116,100)	(132,000)	15,900	(12,400)
	Support Service & Management	4,384,000	486,200	71,000	4,941,200	485,300	545,400	(60,100)	19,900
	<b>TOTAL</b>	<b>45,926,000</b>	<b>646,700</b>	<b>0</b>	<b>46,572,700</b>	<b>9,904,900</b>	<b>11,539,400</b>	<b>(1,634,500)</b>	<b>(3,600)</b>

Budget movements

Movements across headings reflect redesign of teams, centralisation of training budgets etc

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Employee Costs	11,808,800		95,100	11,903,900	2,205,000	2,089,300	115,700	(6,100)
	Property Costs	1,855,700		(200)	1,855,500	469,300	405,700	63,600	300
	Supplies & Services	10,422,400		(64,500)	10,357,900	2,204,100	1,471,000	733,100	(138,700)
	Transport & Plant Costs	3,238,000		(1,000)	3,237,000	745,000	614,500	130,500	0
	Administration Costs	3,206,800		(15,000)	3,191,800	127,600	78,400	49,200	1,000
	Payments to Other Bodies	2,115,000		0	2,115,000	360,100	90,700	269,400	(45,100)
	Other Expenditure	3,920,200		0	3,920,200	656,800	669,400	(12,600)	0
	Financing Costs	2,500	2,720,900	0	2,723,400	0	0	0	0
	Total Expenditure	36,569,400	2,720,900	14,400	39,304,700	6,767,900	5,419,000	1,348,900	(188,600)
	Income	12,235,400	0	13,300	12,248,700	2,199,900	1,624,000	(575,900)	188,600
<b>TOTAL</b>	<b>24,334,000</b>	<b>2,720,900</b>	<b>1,100</b>	<b>27,056,000</b>	<b>4,568,000</b>	<b>3,795,000</b>	<b>773,000</b>	<b>0</b>	



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Directorate	841,300	49,300	45,200	935,800	133,900	446,900	(313,000)	0
	Environment Accomodation	0	0	0	0	257,600	260,900	(3,300)	0
	Development Management	582,700	7,200	(21,600)	568,300	48,500	4,900	43,600	1,200
	Development Planning	988,200	5,900	0	994,100	143,000	273,500	(130,500)	(14,600)
	Economic Development	1,396,200	29,000	0	1,425,200	229,400	54,900	174,500	0
	Building Control	108,700	3,300	0	112,000	(13,500)	(89,200)	75,700	13,400
	Roads	10,036,300	1,867,800	(7,300)	11,896,800	1,939,200	1,445,900	493,300	0
	Roads Contracting Unit	0	0	0	0	(157,300)	(19,000)	(138,300)	0
	Parks	2,088,900	555,000	(500)	2,643,400	448,200	342,300	105,900	0
	Cleansing	3,589,800	192,600	(4,700)	3,777,700	690,500	595,500	95,000	(2,700)
	Waste Management	3,486,800	4,900	(10,000)	3,481,700	743,800	436,600	307,200	0
	Protective Services	1,215,100	5,900	0	1,221,000	185,600	127,000	58,600	2,700
	Vehicle Services	0	0	0	0	(80,900)	(85,200)	4,300	0
<b>TOTAL</b>		<b>24,334,000</b>	<b>2,720,900</b>	<b>1,100</b>	<b>27,056,000</b>	<b>4,568,000</b>	<b>3,795,000</b>	<b>773,000</b>	<b>0</b>

Budget Adjustments

Business Supp Officer - funded from Other Housing

1,100

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	1,439,700	0	(40,400)	1,399,300	251,800	221,100	30,700	8,900
	Property Costs	860,300	0	0	860,300	409,800	465,700	(55,900)	(10,700)
	Supplies & Services	94,900	0	0	94,900	16,700	5,800	10,900	(8,900)
	Transport & Plant Costs	0	0	0	0	0	0	0	0
	Administration Costs	68,000	0	0	68,000	13,300	25,000	(11,700)	0
	Payments to Other Bodies	93,800	0	6,100	99,900	0	0	0	0
	Other Operating Costs	0	75,800	0	75,800	0	0	0	0
	Financing Costs	0	0	0	0	0	0	0	0
	Total Expenditure	2,556,700	75,800	(34,300)	2,598,200	691,600	717,600	(26,000)	(10,700)
	Income	772,000	0	0	772,000	1,400	47,100	45,700	10,700
<b>TOTAL</b>	<b>1,784,700</b>	<b>75,800</b>	<b>(34,300)</b>	<b>1,826,200</b>	<b>690,200</b>	<b>670,500</b>	<b>19,700</b>	<b>0</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	894,400		(34,300)	860,100	279,700	263,800	15,900	0
	Accommodation	890,300	75,800		966,100	410,500	406,700	3,800	0
	Total Expenditure	1,784,700	75,800	(34,300)	1,826,200	690,200	670,500	19,700	0
	<b>TOTAL</b>	<b>1,784,700</b>	<b>75,800</b>	<b>(34,300)</b>	<b>1,826,200</b>	<b>690,200</b>	<b>670,500</b>	<b>19,700</b>	<b>0</b>

**Budget Adjustments**

Removal of Pay Award Contingency

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	650,200	628,700	21,500	22,300
	Property Costs	693,800			693,800	227,800	239,300	(11,500)	(10,400)
	Supplies & Services	412,400			412,400	103,200	91,500	11,700	2,300
	Transport & Plant Costs	57,600			57,600	5,500	6,100	(600)	0
	Administration Costs	1,028,100			1,028,100	8,000	7,800	200	(1,100)
	Payments to Other Bodies	355,000			355,000	67,600	63,400	4,200	0
	Other Expenditure	3,800			3,800	200	500	(300)	0
	Financing Costs	100	231,600		231,700	0	0	0	0
	Total Expenditure	6,169,000	231,600	0	6,400,600	1,062,500	1,037,300	25,200	13,100
	Income	1,228,000	4,600		1,232,600	173,600	174,200	600	(600)
<b>TOTAL</b>	<b>4,941,000</b>	<b>227,000</b>	<b>0</b>	<b>5,168,000</b>	<b>888,900</b>	<b>863,100</b>	<b>25,800</b>	<b>12,500</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	1,158,200	11,900		1,170,100	190,800	181,600	9,200	9,800
	Community Planning	335,800	4,600		340,400	48,800	48,000	800	1,500
	Community Facilities	1,360,900	181,200		1,542,100	283,000	265,100	17,900	8,400
	Community Safety	1,592,200	27,400		1,619,600	259,500	262,500	(3,000)	(5,400)
	Equalities	119,900	1,300		121,200	20,700	21,300	(600)	(400)
	Registrars/Grants	170,300			170,300	47,400	45,800	1,600	(900)
	Auchenback Resource Centre	30,700			30,700	14,000	14,000	0	0
	Area Forums	34,000			34,000	6,700	6,700	0	0
	Community Resources Mgt	139,000	600		139,600	18,000	18,100	(100)	(500)
<b>TOTAL</b>		<b>4,941,000</b>	<b>227,000</b>	<b>0</b>	<b>5,168,000</b>	<b>888,900</b>	<b>863,100</b>	<b>25,800</b>	<b>12,500</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	8,386,100		46,500	8,432,600	1,498,000	1,448,500	49,500	30,000
	Property Costs	3,500		0	3,500	0	2,600	(2,600)	(1,200)
	Supplies & Services	1,696,500		0	1,696,500	822,700	824,100	(1,400)	(6,800)
	Transport & Plant Costs	61,600		0	61,600	14,200	11,400	2,800	2,500
	Administration Costs	1,250,200		0	1,250,200	236,800	234,000	2,800	7,700
	Payments to Other Bodies	81,600		0	81,600	6,500	500	6,000	1,900
	Other Expenditure	55,500		0	55,500	4,900	19,800	(14,900)	0
	Financing Costs	4,226,700	1,283,000	0	5,509,700	28,500	28,300	200	0
	Total Expenditure	15,761,700	1,283,000	46,500	17,091,200	2,611,600	2,569,200	42,400	34,100
	Income	7,851,700		(65,800)	7,785,900	229,000	257,300	28,300	200
<b>TOTAL</b>	<b>7,910,000</b>	<b>1,283,000</b>	<b>112,300</b>	<b>9,305,300</b>	<b>2,382,600</b>	<b>2,311,900</b>	<b>70,700</b>	<b>34,300</b>	

**Budget Adjustments**

emp costs -resource transfer from Accountancy  
 Income - reduction to hsg benefit admin income

46,500  
 65,800

112,300

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	1,131,000	7,300		1,138,300	409,000	343,600	65,400	16,400
	Council Tax & NDR	64,000	100	65,800	129,900	120,700	112,200	8,500	8,500
	ICT	2,368,000	1,274,700		3,642,700	749,600	749,300	300	1,200
	Directorate	155,100			155,100	28,100	30,100	(2,000)	(2,400)
	Policy	370,300		46,500	416,800	90,200	88,100	2,100	400
	Public Relations	397,500			397,500	96,900	97,900	(1,000)	6,300
	Corporate Personnel	1,399,100	300		1,399,400	319,300	314,500	4,800	(1,000)
	Admin & Printing	1,132,000	300		1,132,300	242,600	247,600	(5,000)	3,700
	Members Expenses	0			0	117,900	126,700	(8,800)	(1,700)
	Customer Services	893,000	300		893,300	208,300	201,900	6,400	2,900
<b>TOTAL</b>		<b>7,910,000</b>	<b>1,283,000</b>	<b>112,300</b>	<b>9,305,300</b>	<b>2,382,600</b>	<b>2,311,900</b>	<b>70,700</b>	<b>34,300</b>

**Budget Adjustments**

Policy - resource transfer from Accountancy 46,500  
 CT & NDR - reduction to hsg benefit admin incor 65,800

-                      112,300

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	Employee Costs	3,467,000	104,700	(46,500)	3,525,200	620,400	598,400	22,000	11,200
	Property Costs	0	0	0	0	0	0	0	0
	Supplies & Services	178,000	12,500	0	190,500	68,400	61,900	6,500	2,200
	Transport & Plant Costs	0	0	0	0	0	0	0	0
	Administration Costs	159,000	118,200	0	277,200	25,700	22,800	2,900	800
	Payments to Other Bodies	65,000	0	0	65,000	16,200	16,200	0	0
	Other Operating Costs	0	10,500	0	10,500	3,000	6,400	(3,400)	(200)
	Financing Costs	0	0	0	0	0	0	0	0
	Total Expenditure	3,869,000	245,900	(46,500)	4,068,400	733,700	705,700	28,000	14,000
	Income	232,000	247,400	0	479,400	43,900	47,500	3,600	0
<b>TOTAL</b>	<b>3,637,000</b>	<b>(1,500)</b>	<b>(46,500)</b>	<b>3,589,000</b>	<b>689,800</b>	<b>658,200</b>	<b>31,600</b>	<b>14,000</b>	

Resource transfer from Accountancy to Policy (Corp & Comm) (46,500)



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	178,000	(200)	0	177,800	32,100	32,600	(500)	(1,000)
	Accountancy & Creditors	2,157,000	(400)	(46,500)	2,110,100	433,800	406,800	27,000	10,000
	Legal	601,000	(400)	0	600,600	108,000	110,800	(2,800)	0
	Procurement	435,000	(500)	0	434,500	88,100	81,700	6,400	(100)
	Civic Licensing	0	0	0	0	(18,600)	(22,200)	3,600	100
	Licensing Board	0	0	0	0	(2,000)	6,900	(8,900)	0
	Internal Audit	266,000	0	0	266,000	48,400	41,600	6,800	5,000
	Total Expenditure	3,637,000	(1,500)	(46,500)	3,589,000	689,800	658,200	31,600	14,000
<b>TOTAL</b>	<b>3,637,000</b>	<b>(1,500)</b>	<b>(46,500)</b>	<b>3,589,000</b>	<b>689,800</b>	<b>658,200</b>	<b>31,600</b>	<b>14,000</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	6,660,000	108,600	0	6,768,600	587,600	370,700	216,900	0
	Income	212,000	0	0	212,000	1,600	6,500	4,900	14,300
		6,448,000	108,600	0	6,556,600	586,000	364,200	221,800	14,300
	Other Housing	1,969,000	(19,000)	(1,100)	1,948,900	285,500	(774,900)	1,060,400	0
	<b>TOTAL</b>	<b>8,417,000</b>	<b>89,600</b>	<b>(1,100)</b>	<b>8,505,500</b>	<b>871,500</b>	<b>(410,700)</b>	<b>1,282,200</b>	<b>14,300</b>

**Budget Adjustments**

**Other Expenditure**

Council Tax Collection  
 Restructuring etc Costs

£65,800

£65,800

**Totals**

£0

**Other Housing**

Business Supp Officer - funded from Other Housing

£1,100

£1,100

**Total**

£1,100

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 3 ENDED 20th June 2014

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	3,318,200	0	(2,900)	3,315,300	596,800	566,400	30,400	0
	Property Costs	3,534,100	0	0	3,534,100	756,600	446,000	310,600	15,000
	Supplies & Services	912,900	0	0	912,900	260,600	318,000	(57,400)	0
	Transport & Plant Costs	180,900	0	0	180,900	41,800	29,700	12,100	0
	Administration Costs	1,245,100	0	0	1,245,100	38,800	48,500	(9,700)	0
	Payments to other bodies	412,800	0	7,900	420,700	26,500	22,200	4,300	(15,000)
	Other Operating Costs	370,100	0	0	370,100	52,800	45,500	7,300	0
	Financing Costs	3,837,100	0	0	3,837,100	0	0	0	0
	Total Expenditure	13,811,200	0	5,000	13,816,200	1,773,900	1,476,300	297,600	0
	Income	13,811,200	0	5,000	13,816,200	2,827,000	2,707,100	(119,900)	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,053,100)</b>	<b>(1,230,800)</b>	<b>177,700</b>	<b>0</b>	