

EAST RENFREWSHIRE COUNCILCABINET28th March 2024Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2023/24**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2023-24. The report provides details of expected year end variances for each department at period 9 and is based on the financial position as at 31 December 2023 and subsequent assessment of pressures.

RECOMMENDATION

2. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £2,617k and the HRA operational overspend of £172k.
 - members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from the COVID grant reserve.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 32 and note the reported probable out-turn position

BUDGET MONITORING STATEMENTS

3. The attached budget monitoring statements provide information in respect of:-
 - Detailed variance analysis between budgeted and out-turn expenditure
 - Service virement and operational budget adjustments

BACKGROUND

4. This report shows the out-turn position as at period 9 against the Council's approved revenue budget for 2023-24, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2023-24 approved by the Council on 1 March 2023 has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 1 March 2023 report to Council	303,162
Capital Financing - Loans Charge Adjustment (Note 1)	(8,466)
Service Operational Capital Charge Adjustment (Note 2)	21,024
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(10,565)
Restated net expenditure	<u>305,155</u>
Adjustments to General Revenue Grant (Note 4)	6,932
	<u><u>312,087</u></u>

Note 1. The net expenditure agreed on 1 March 2023 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 the Accounting Code of Practice 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.

Note 3. Ring Fenced Revenue Grant is a resource element within the 2023-24 Local Government Finance Settlement and is not included within Service budgets in the approved Council's 2023-24 Revenue Budget exercise. In compliance with LASAAC on the preparation of Local Authority Financial Accounts, designated Ring Fenced Grants should be reported as income within Service budgets that it is specific to and this adjustment adheres to reporting guidelines. This funding resource is noted in the adjustment funding schedule below.

Note 4. This is an adjustment to the General Revenue Grant funding received by the Council as a redetermination of the 2023-24 Local Government Finance Settlement and is noted in the adjustment funding schedule below.

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,485
Ring Fenced Rev Grant	1140 Hours Expansion	Education	8,442
Ring Fenced Rev Grant	Gaelic	Education	22
Ring Fenced Rev Grant	Criminal Justice	HSCP	616
		Note 3	10,565
General Revenue Grant	Various Incl. Change Fund	Miscellaneous	(166)
General Revenue Grant	Discretionary Housing Pmts.	Bus Ops & Part.	483
General Revenue Grant	Summer Play	Education	47
General Revenue Grant	Teachers Pay Award	Education	3,994
General Revenue Grant	Teachers Induction Scheme	Education	2,327
General Revenue Grant	Educational Psychologists	Education	15
General Revenue Grant	Fostering & Kinship	HSCP	232
		Note 4	6,932

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the Health & Social Care Partnership (HSCP) normally equal to the costs of the activities that the IJB has directed the HSCP to undertake. It is expected the HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £1,125,700 has been added to reflect capital charging

policies. This sum does not require to be funded. A Community Justice ring-fenced grant of £616,000 has also been included within the HSCP budget giving a net budget of £509,700.

BUDGET PERFORMANCE

5. As at 31 December 2023, the actual position against the phased budget shows a total net overspend of £2,865k, this is largely due to timing variances and the increased demand for HSCP/Integration Joint Board services.
6. The forecasted outturn table below shows an overall favourable variance of £2.617m for the General Fund services. This includes estimated additional council tax income of £350k resulting from an increase in the property base. The projected outturn for the Housing Revenue Account is an overspend of £172k.
7. It is anticipated that the forecast pandemic pressures of £7,067k will be covered by utilising COVID grant resources previously awarded to the Council.
8. The projected operational outturn includes the agreed pay award for teaching staff together with the agreed pay award for local government employees and the additional income provided by the Scottish Government to partly fund both these pay awards.
9. The projected outturn also includes additional expenditure of £3.702m resulting from the increased demand for social care services provided by the Health & Social Care Partnership (HSCP). This is an increase of £0.474m from the previously reported position (period 7). The increased level of overspend is before the application of the £0.687m Covid reserve funding agreed with the Council. This means the current year overspend on care services to be supplied by the Council could reduce to £3.015m.

The table below provides detail of each department's operational position as at 31 December.

Department	Period 09 Position £'000
Education	2,137
Contribution (to) IJB	(1,859)
Environment (Incl. O/Housing)	(764)
Environment – Support	(327)
Business Operations & Partnerships	(2,013)
Business Operations & P'ships - Support	(579)
Chief Executive's Office	(94)
Chief Executive's Office - Support	188
Other Expenditure & Income	861
Joint Boards	4
Corporate Contingency	0
HSCP	113
General Fund Sub-total	(2,333)
Housing Revenue Account	(532)
Total £ Variance	(2,865)
Total Budgeted Expenditure	206,614
% Variance	1.39%

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

Department	Forecasted Outturn			
	Period 03 £'000	Period 05 £'000	Period 07 £'000	Period 09 £'000
Education	1,752	1,209	1,689	2,497
Contribution (to) IJB	0	0	0	0
Environment (Incl. O/Housing)	(366)	(339)	(335)	(598)
Environment – Support	33	41	35	97
Business Operations & Partnerships	(350)	(342)	(324)	(459)
Business Operations & Partnerships - Support	121	265	389	415
Chief Executive's Office	836	778	884	877
Chief Executive's Office - Support	148	125	190	275
Other Expenditure & Income	1,600	3,235	3,330	2,820
Joint Boards	4	4	4	4
Corporate Contingency	35	35	35	41
HSCP	(1,970)	(2,174)	(3,228)	(3,702)
Council Tax Income – Adjustment	0	200	200	350
General Fund Sub-total	1,843	3,037	2,869	2,617
Housing Revenue Account	0	0	(165)	(172)
Total £ Variance	1,843	3,037	2,704	2,445
Total Budgeted Expenditure	301,528	306,052	309,513	312,087
% Variance	0.61%	0.99%	0.87%	0.78%

Notable variances are as follows:-

i) Education

The current position at period 9 is an underspend of £2,137k and is mainly due to real variances within payroll costs, utility costs and food provision costs. The year end forecast is based on the information currently available and indicates an underspend of £2,497k. In the main this is a result of reduced utility costs and an underspend in relation to the Catering Service resulting from a higher level of staff turnover, lower than estimated food inflation costs and early implementation of approved budget savings. Costs of £846k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

ii) Environment Non Support

The current position at period 9 is an overspend of £764k and this consists of numerous favourable and adverse variances. It includes a real and significant adverse variance in relation to temporary accommodation/homelessness expenditure. Timing variances are also contributing to the overspend; adverse timing variances in relation to Planning fee income and Economic Development expenditure incurred in advance of grant income partly off-set by favourable timing variances in relation to street lighting electricity costs and refugee grant income received in advance of expenditure.

The year-end forecast indicates an overspend of £598k. Whilst there are projected overspends across all expenditure groupings, much of this will be offset by additional grant income in Economic Development and Roads. The department is facing substantial pressure this year, with the main driver of the projected overspend being continued increased expenditure on temporary accommodation in relation to homelessness. On top

of this, reduced income from both garden waste permits and planning & building control fee income adds to the pressures faced by the department. There is also concern around the volatile sale of recyclables market and the impact this will have upon income generation. Costs of £1,210k will be met from the Covid grant reserve and do not affect the net budget or forecast.

iii) Environment Support

The current position at period 9 is an overspend of £327k. This is due a timing variance in relation to consultancy expenditure that has been incurred but not yet charged to capital projects. The year-end forecast indicates an underspend of £97k, largely due to staff turnover across the service. Costs of £86k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

iv) Business Operations & Partnerships

The current position at period 9 is an overspend of £2,013k which is mainly a timing and variances across the services, including Humanitarian and Housing Benefit expenditure which will be off-set by future income recovery at year-end. The year-end forecast indicates an overspend of £459k which is mainly due to an overspend on Housing Benefit, operational issues affecting the Community Safety service and redundancy costs associated with approved savings. Costs of £4,687k which are a result of Covid will be met from the Covid grant reserve and do not affect the net budget or forecast.

v) Business Operations & Partnerships – Support Services

The current position at period 9 is an overspend of £579k which is mainly due to timing (prepayment) variances mainly within Digital Services. The year-end forecast indicates an underspend of £415k which is mainly due to underspends on ICT contracts, reduced spending in staffing and supplies budgets across a number of services offset by redundancy costs associated with approved savings. Costs of £188k which are a result of Covid will be met from the Covid grant reserve and do not affect the net budget or forecast.

vi) Chief Executive's Office

The current position at period 9 is an underspend of £94k and is mainly due to staff vacancies in Internal Audit, Legal Services and Chief Executive's Office. The year-end forecast indicates an underspend of £1,152k which is mainly due to an increase in interest earned on temporary investment balances and staff vacancies.

vii) Other Expenditure

The current position at period 9 is an underspend of £861k. In the main, this represents the recovery of £1,807k from HMRC, relating to a successful VAT appeal dating back as far as 2006, offset by an adverse variance of £1,091k within Pension Additional Allowances. There are various other off-setting variances totalling £145k which is mainly additional loan charge support from the Scottish Government.

The year-end forecast indicates an underspend of £2,820k including the recovery of £2,657k from HMRC, a further £1,188k reflecting the variance between the pay award included in the budget and the additional support provided by the Scottish Government, offset by increased pension additional allowances from service restructures of £1,071k.

viii) Integration Joint Board (IJB) Contribution/ Health & Social Care Partnership (HSCP)

Both the current period 9 and forecasted year-end positions show an overspend of £1,746k and £3,702k respectively and highlight the increased demand for social care

services, in particular within both adult intensive services and adult localities services. The period 9 position includes both real and timing variances.

As outlined in paragraph 9 above, the projected year-end overspend of £3,702k is before the application of the £0.687m Covid reserve funding agreed with the Council. This means the current year overspend is projected to reduce to £3.015m. The increase in care criteria to substantial and critical only, as agreed by the IJB in November, as part of its financial recovery planning has been slower than anticipated in delivering increased savings. The HSCP management team continue to work on actions to mitigate the cost pressures as far as possible in the current year.

ix) Housing Revenue Account

The current position at period 9 is an overspend of £532k and consists of a number of real and timing variances. It includes a real adverse variance in payroll due to the higher than budgeted pay award together with adverse timing variances in relation to income and supplies, mainly IT software costs. The year-end projected outturn is an overspend of £172k and in the main reflects the pay award settlement above the originally budgeted amount. The HRA receives no grant support to fund this cost increase. Costs of £50k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

10. The Council's projected revenue out-turn position is reported as a net underspend of £2,445k and assumes that £7,067k of Covid pressures will be met from the covid grant reserve. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic. Departments will continue to closely monitor and manage their budget until the year-end and a further report on the outturn position will be submitted once the draft accounts for 2023/24 have been finalised.

RECOMMENDATIONS

11. It is recommended that:
- members note the forecast underlying General Fund operational underspend of £2,617k and the HRA operational overspend of £172k.
 - members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from the COVID grant reserve.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 32 and note the reported probable out-turn position.

REPORT AUTHOR

Head of Accountancy - Margaret McCrossan

Principal Accountant - Paul Parsons Tel. 07741 701451
paul.parsons@eastrenfrewshire.gov.uk

Report date 29th December 2023

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS

PERIOD 09

31st DECEMBER 2023

	PAGE
DEPARTMENTAL STATEMENTS	
EDUCATION	3
CONTRIBUTION TO INTEGRATION JOINT BOARD	4
ENVIRONMENT – NON SUPPORT	5
ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES	6
BUSINESS OPERATIONS & PARTNERSHIPS	7
BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT	8
CHIEF EXECUTIVES OFFICE	9
CHIEF EXECUTIVES OFFICE – SUPPORT	10
OTHER EXPENDITURE & INCOME	11
HEALTH & SOCIAL CARE PARTNERSHIP	12-13
HOUSING REVENUE ACCOUNT	14
DEPARTMENTAL COMPARISON BUDGET v ACTUAL	
SUMMARY	15- 16
EDUCATION	17- 18
CONTRIBUTION TO INTEGRATION JOINT BOARD	19
ENVIRONMENT	20
ENVIRONMENT – SUPPORT	21
CHIEF EXECUTIVE’S OFFICE	22
CHIEF EXECUTIVE’S OFFICE – SUPPORT	23
BUSINESS OPERATIONS & PARTNERSHIPS	24- 25
BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT	26
OTHER EXPENDITURE & INCOME	27
JOINT BOARDS	28
CONTINGENCY – WELFARE	29
HEALTH & SOCIAL CARE PARTNERSHIP	30- 31
HOUSING REVENUE ACCOUNT	32

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023- £2,497,300 UNDERSPEND

Pre Five Education (£843,600 underspend)

Costs associated with 1140 hours provision are dependent on the delivery model chosen by parents. To date, staffing levels in the current session and add-on income are lower than estimated and an underspend on this service is forecasted (£448k). In addition, there are payroll savings resulting from industrial action (£74k), delayed opening of the new St John's nursery class (£112k) and higher than budgeted staff turnover (£24k). Underspends are also forecast in relation to devolved school management budgets (£40k), utility costs (£57k) and the provision of meals (£134k). This is offset by redundancy costs associated with approved savings (£32k) and higher employers national insurance costs as a result of the teachers' pay award (£12k).

Primary Education (£430,300 underspend)

The forecasted underspend relates to payroll savings following industrial action (£42k), a net saving on utility costs (£339k), an underspend on the existing school meals provision (£177k) and an underspend due to the deferral of the national rollout of free school meals (FSM) to P6/7 pupils entitled to the Scottish Child Payment (£254k). This is partially offset by higher employer's national insurance costs (£165k), the costs of replacement teachers covering maternity leave and long term absence (£194k) and redundancy costs associated with approved savings (£48k).

Secondary Education (£568,800 underspend)

The forecasted underspend relates to payroll savings following industrial action (£40k), an underspend in relation to non domestic rates (NDR) (£54k), a net saving on utility costs (£458k) and an underspend on school meals provision (£426k). This is partially offset by higher employer's national insurance costs (£198k) and the costs of replacement teachers covering maternity leave and long term absence (£206k).

Special Education (£274,200 overspend)

In the main, the forecasted overspend relates to external placements for pupils with additional support needs (£155k), detriment costs associated with approved savings (£32k), increased national insurance costs (£19k) transport costs (£47k) and costs of specialist equipment (£48k). This is offset by payroll savings following industrial action (£29k).

Other Services (£33,500 overspend)

This net overspend relates to variances across a number of areas and includes redundancy costs (£123k), higher employers national insurance (£13k), overspends in copyright/performing rights costs (£7k), clothing grants (£11k) and payments made in respect of free school meals for those days when schools were closed due to industrial action (£39k). Privilege travel income is also expected to be under-recovered (£22k). This is partially offset by additional staff turnover and lower than budgeted superannuation costs within the music service and psychological services as well as modern apprentice vacancies (£183k).

Facilities Management (£807,000 underspend)

An underspend is forecast in relation to the Catering service (£510k). This is due to additional staff turnover resulting from the early realisation of approved savings and ongoing recruitment challenges. Food provision and other costs are also forecast to underspend due to the early realisation of approved savings and lower than anticipated food inflation. These underspends are offset by an under-recovery of recharge income. The cleaning and janitorial service is also forecasting an underspend due to additional staff turnover combined with recruitment challenges and additional income (£216k). In addition there are payroll savings in all facilities management services as a result of industrial action (£80k).

Culture and Leisure Services (£155,300 underspend)

In the main, the underspend relates to a forecast saving on utility costs (£289k) offset by an estimated claim for loss of income due to capital works carried out at Eastwood High school (£139k).

Summary: Period 9 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The forecast underspend of £2,497k is based on the information currently available. In addition estimated costs of £846k incurred will be met in full from the Covid grant reserve.

Overall the period 9 forecast can be summarised as payroll savings resulting from industrial action (£265k), underspends in staffing (£374k), NDR (£72k), utilities (£1,129k), 1140 hours early learning and childcare provision (£448k), delayed opening of St John's nursery class (£112k), deferral of the national rollout of FSM to P6/7 (£254k) and the catering service (£1,269k). This is offset by overspends in relation to detriment and redundancy costs associated with approved savings (£235k), replacement teaching costs (£400k), higher employer's national insurance (£407k), specialist equipment costs (£48k), external placement and transport costs (£202k) and the estimated claim for loss of income (£139k).

The main movements from the period 7 forecast relate to the underspend in relation to the provision of 1140 hours of early learning and childcare (£181k), the deferral of the national rollout of FSM to P6/7 (£254k) and utility costs based on the latest information available (£359k).

CONTRIBUTION TO ¹²INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 – NIL VARIANCE

Contribution to Integration Joint Board (IJB) (Nil variance)

The projected outturn position reflects the agreed contribution to the Integration Joint Board.

As outlined in the Health & Social Care Partnership section (page 12), there is a forecasted overspend of £3.702m as a result of increased demand and complexity not mirrored by the funding arrangements. This is before the application of the additional £0.687m Covid reserve funding agreed with the Council so the overspend reduces to £3.015m.

Further information on the overspend is provided within the Health & Social Care Partnership section (page 12)

Summary:

The projected outturn position is that the contribution to IJB is in line with agreed funding.

ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 - £597,900 OVERSPEND

Directorate & Management - incl. Energy Management (£170,600 Overspend)

Whilst payroll costs are projected to overspend (£210k), contributions from the Modernisation and Get to Zero Funds (£140k) will partially offset this. A net overspend on electricity costs for Electric Vehicle Charging Points is projected (£75k).

Properties (Environment & Non-Operational) (£26,800 Underspend)

Underspends are projected on both Street Nameplates (£10k) and Non-Operational Properties (£15k).

Office Accommodation (£40,000 Underspend)

A small underspend in Property Costs, namely Rates and Water Charges, is projected (£40k). Office Accommodation costs are directly recharged across relevant services.

Planning and Building Control – incl. Strategy BI Team (£46,600 Overspend)

Amidst the current economic climate, fee income is projected to under-recover (£245k). This will be partially offset with an over-recovery of interest on developer contribution balances (£160k) and a projected underspend on payroll costs (£45k).

Economic Development (£171,000 Underspend)

Payroll costs, excluding those which are grant funded, are projected to underspend (£120k) due to vacancies across the service. Property rental income is expected to over-recover (£20k). Anticipated European Social Fund grant income is projected to be higher than accounted for in prior years (£30k). Additional grant income (£1.94m) for the Covid Local Authority Discretionary Fund, the Local Authority Covid Economic Recovery Fund, the UK Shared Prosperity Fund and a number of Employability programmes will offset corresponding grant related expenditure in payroll and other costs.

Roads (£0)

Given a high level of vacancies across the service, an underspend is projected in relation to School Crossing Patrollers (£190k). This will be offset by projected overspends on Materials and Subcontractors (£190k). Additional grant income (£830k) will offset corresponding grant related expenditure, namely payroll and contractor costs.

Neighbourhood Services (£225,500 Underspend)

An underspend in payroll costs is projected (£225k) given the high level of turnover being experienced by the service.

Parks (£24,200 Underspend)

Underspends are projected in transport and supplies & services (£20k). There is also an over-recovery in operational income projected (£30k). This will be off-set by an overspend in relation to essential woodland maintenance (£30k).

Cleansing (£289,700 Overspend)

Income from garden waste permits is projected to under-recover (£260k) following reduced demand for the service. Income from the sale of bins is also projected to under-recover (£25k). Whilst Commercial Waste income is projected to over-recover (£80k), it is anticipated that this will be offset by an overspend on Transport costs (£80k).

Waste Management (£165,700 Overspend)

As household bins approach the end of their estimated useful life, an overspend is projected in relation to their replacement costs (£45k). A volatile sale of recyclables market means an under-recovery is projected (£160k). Partially offsetting these is a projected underspend in civic amenity site disposal costs (£40k).

Protective Services (£39,100 Underspend)

An underspend in payroll costs is projected (£15k) with other smaller underspends across the service (£20k).

Other Housing (£451,900 Overspend)

A significant overspend on temporary accommodation is projected (£785k) as the Council continues to incur significant and ongoing spend on Bed & Breakfast accommodation in addition to costs incurred of refurbishing properties and voids for short term stays. These costs will be partially offset with covid related grant funding (£300k). Projected overspends in Payroll costs (£155k), Supplies & Services (£35k) and Payments to Other Bodies (£80k) in relation to the resettlement of Ukrainian families will be offset with additional grant income.

Summary: The above figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Across the department there are a range of operational variances as noted above. Whilst large overspends are projected across the main expenditure groupings, much of this will largely be offset by additional grant income in Economic Development and Roads. The department does face substantial pressures though, namely: significant temporary accommodation/homelessness expenditure [this is primary reason for movement from previously reported position at period 7], reduced income from both garden waste permits & the sale of recyclable materials and a reduction in planning & building control fee income.

The projections include an assumption that £1,210k of expenditure will be met in full from the Covid grant reserve. The variances noted will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

14
ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 – £96,500 UNDERSPEND

Property & Technical - Operations (£59,500 Underspend)

Payroll costs are projected to underspend (£165k) due to vacancies. This will be partially offset by a corresponding under-recovery in costs recharged to capital (£100k).

Property & Technical – Strategy (£37,000 Underspend)

An underspend in payroll costs (£100k) is projected given staff turnover across the service which will be partially offset by an under-recovery in costs recharged to capital (£50k) and an overspend on IT software costs (£12k).

Projected overspends in agency staff and consultancy spend (£510k) will be recharged to capital projects (£510k).

Summary:

The above figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Whilst overspends on consultancy and agency staff will be recharged to capital projects, staff turnover across the service results in an underspend being projected.

The projections include an assumption that £86k of expenditure will be met in full from the Covid grant reserve.

15 BUSINESS OPERATIONS & PARTNERSHIPS

PROBABLE OUTTURN FORECAST AS AT 31st December 2023 - £458,800 OVERSPEND

Communities and Community Planning (£89,600 Underspend)

There are vacancies in Community Planning of £57k and in Communities of £25k. In addition, there are underspends on supplies and transport within Communities of £5k and an underspend in supplies within Community Planning of £3k. The figures include funding from the Covid reserve of £35k to cover an additional post.

Community Safety (£279,600 Overspend)

The overspend in staffing is due to a combination of agency costs, overtime working and temporary posts to cover vacancies and sickness absence totalling £175k. In addition, there is a knock-on effect of the building security saving of £100k from 2022/23 which was not achieved. Additional transport costs of £5k have also been incurred.

Money Advice & Registrars (£62,200 Underspend)

The underspend is mainly due to vacant posts.

Customer First (£43,400 Overspend)

The overspend is due to a combination of redundancy costs of £102k, increased spending on supplies of £5k offset by underspends on payroll of £63k.

Members Expenses and Democratic Services (£51,400 Underspend)

The variance relates to slippage on vacancies within Committee Services of £27k, an underspend on Members superannuation of £19k and underspends on supplies budgets of £5.4k.

Directorate, Strategic Insight & Communities Management (£62,400 Underspend)

The underspend relates to slippage on a vacant post.

Revenues Benefits and Business Support (£68,900 Overspend)

The variance relates to a combination of redundancy costs of £121k, increased spending on supplies of £6k offset by slippage on staffing of £44k and lower spending on transport of £14k. The figures include funding from the Covid reserve of £185k to cover the overspend in Crisis and Community Care Grants.

Housing Benefits (£401,600 Overspend)

The overspend is mainly due to an overspend on Housing Benefit of £340k where Department of Work and Pensions funding is insufficient to meet rent levels for supported exempt accommodation (this is impacting councils across the country), an under-recovery on Housing Benefit overpayments of £79k, redundancy costs of £14k associated with approved savings offset by additional income of £25k and an underspend on staffing of £7k.

Council Tax/Non Domestic Rates (£69,100 Underspend)

The underspend relates to an over-recovery in Statutory Additions of £121k and slippage on staffing of £26k. This is partly off-set by redundancy costs of £44k associated with approved savings and an under-recovery of Water Direct income of £33k. The figures include funding from the Covid reserve of £425k to cover the overspend in Council Tax Reduction.

Humanitarian Need / BOP Covid Recovery (no variance)

There is no variance projected. Business Operations expects to incur expenditure of £4.040m which will be met in full from the Covid grant reserve (this includes final tranche of £1.5m approved by Cabinet during November).

Summary: Period 9 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The projections include an assumption that £4,687k of expenditure will be met from the Covid grant reserve.

The operational overspend of £459k is mainly due to overspends on Housing Benefit and the Community Safety service offset by underspends on payroll and supplies budgets across a number of services.

The main movements from the period 7 forecast relate to the inclusion of further redundancy costs of £135k associated with approved savings.

BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 - £415,100 UNDERSPEND

Revenues (£36,000 Underspend)

The underspend relates to slippage on vacant posts of £50k offset by redundancy costs of £9k associated with approved savings and increased spending on supplies of £5k.

Digital Services (£329,400 Underspend)

The variance is due to a combination of underspends on IT contracts totalling £201k together with underspends in payroll of £170k and includes redundancy costs of £42k associated with approved savings.

Strategy – Support and Insight (£27,000 Underspend)

The underspend relates to slippage in filling a vacant post.

Communications & Printing (£6,400 Underspend)

The variance is due to lower transport costs of £8k offset by an overspend in supplies of £2k.

Human Resources (£6,900 Underspend)

The underspend is mainly due to slippage on vacant posts offset by additional hours worked within the HR Direct team.

Payroll (no variance)

Customer First Reception (£9,400 Underspend)

The underspend relates to slippage in filling a vacant post.

Digital Transformation – (no variance)

Summary:

Period 9 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The projections include an assumption that £188k of expenditure will be met in full from the Covid grant reserve.

The operational underspend of £415k is mainly due to underspends on ICT contracts and variances in staffing and supplies budgets across a number of services.

The main movement from the period 7 forecast relate to further savings on the delayed filling of vacancies (£26k).

CHIEF EXECUTIVE'S¹⁷ OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 - £876,400 UNDERSPEND

Temporary Loans Fund Interest income is projected to be over-recovered (£950k) due to an increased level of interest rates currently available in commercial markets.

Partly offsetting this favourable variance is a projected overspend in Civic Licensing and Licensing Board (£16.5k) due to lower licensing income. Additional external audit fees (£57.1k) in Accountancy have also reduced the outturn forecast.

Summary:

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 9 is due mainly to higher Temporary Loans Fund Interest.

The forecasted underspend at period 9 is broadly in line with the previous report.

18
CHIEF EXECUTIVE'S OFFICE - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 - £275,300 UNDERSPEND

The projected underspend of £275k is comprised of several variances:

There are projected underspends in Internal Audit (£119k), Legal Services (£122k), Chief Executive's Office (£29k) and Procurement (£10k) due to staff vacancies. In addition, supplies and services in Accountancy (£25k) and Legal (£21k) are projected to underspend based on last year's outturn and expenditure levels to date.

Partly offsetting these favourable variances there is a projected under-recovery of Legal Services Income (£55k) due to lower demand than originally budgeted for.

Summary:

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at period 9 of £275k is due to vacant posts in Internal Audit, Legal Services, Chief Executive's Office and Procurement and an under spend in Accountancy and Legal supplies and services. Partly offsetting these favourable variances is an under-recovery of Income in Legal Services.

The main movements from the period 7 forecast relate to further savings on the delayed filling of vacancies (£65k) together with further underspend on supplies and services (£26k).

19 OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 – £2,819,900 UNDERSPEND

Restructuring Costs & Unallocated Overhead (£1,071,700 Overspend)

The projected overspend reflects the impact of redundancy costs (£582k) and additional pension costs (£1,175k) resulting from service restructures. This is partly off-set by a contribution (£686k) from the workforce restructuring fund, which forms part of the Council's reserves. While this reflects the anticipated position to the year-end, this could still be subject to change if further severance agreements are finalised on or before 31 March 2024.

Other Services (£3,891,600 Underspend)

The underspend includes £2,657k from HMRC relating to a successful VAT appeal dating back as far as 2006. The underspend also includes £1,188k resulting from the additional funding from Scottish Government in relation to 23-24 Local Government and Teachers pay awards.

Loan Debt (Nil Variance)

Loan debt expenditure is expected to be in line with budget at the end of the financial year

Summary:

Period 9 figures are prepared on a probable outturn basis and reflect projected full year costs. The forecasted £2,820k underspend reflects non recurring HMRC Vat income, additional Scottish Government pay award funding, offset by pension and restructuring costs.

The reduction in the projected underspend (£510k) from the previous report (period 7) is in the main a result of the increased redundancy and additional pension costs resulting from service restructures. While the funding from the Scottish Government to support the 2023/24 pay awards has been reduced it has been off-set by a drawdown from the Workforce Restructuring Fund to support the restructuring costs.

HEALTH & SOCIAL CARE PARTNERSHIP

**PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 – £3,702,000 OVERSPEND
(Note - before £0.687m additional Covid support funding is applied)**

Children & Families & Public Protection (£359,000 Underspend)

We have a decrease in projected costs of £424k since last reported mainly due to additional Scottish Government funding for fostering and adoption payments and pathfinders, along with a reduction in residential care relating to unaccompanied asylum seekers, offset by an increase to our unachieved savings. Our main variances to budget remain management of vacancies (£453k) and maximised reserves and grant income (£387k), this is offset by a shortfall in savings from our Supporting People Framework (£384k). Other pressures include residential care and fostering and adoption (£11k) based on the current numbers of looked after children, along with unaccompanied asylum seekers children we are looking after in residential accommodation (£65k). There are other minor overspends totalling (£20k).

Adult – Intensive Services (£2,369,000 Overspend)

Within Care at Home we are seeing continued capacity pressure along with increased demand and complexity (both purchased and the in-house service) of £1,779k – this is inclusive of Covid support from the Council of £250k. There is also pressure within Telecare Responders (£282k) based on staffing and working patterns and within Bonnyton House (£146k) predominately staffing and agency costs to meet staff ratios given current absence levels along with unachieved savings from the Supporting People Framework (£617k). These overspends are offset in part by staff turnover and vacancies within Day Services and the Home from Hospital team (£455k)

This is an overspend increase of £879k since last reported mainly due to the unachieved savings from the Supporting People framework.

Adult – Localities Services (£1,852,000 Overspend)

The main variances within our adult community services across both Eastwood and Barrhead localities are:

1. Older People (£546k overspend) - there is an overspend in localities directly purchased care at home and direct payment commitments of £185k with staff turnover and maximisation of funding offsetting these pressures. Projected costs now include unachieved savings from our Supporting People Framework of £628k. Within residential and nursing care our projections are underspent by (£136k). This is a reduction in spend of £63k since last reported.

2. Physical & Sensory Disability (£254k overspend) - care package projected costs and equipment (£111k) reflecting the number of people supported and increased demand for community based support. There is also a shortfall in the Supporting People saving of £308k. Staffing turnover (£123k) and additional income (£58k) offset the pressures above. This is an increase in projected costs of £196k since last reported mainly due to unachieved savings from the Supporting People Framework.

3. Learning Disability (£1,052k overspend) - due to care commitments (£464k) and unachieved savings from our Supporting People Framework (£689k). This is offset in part by turnover within community based services (£99k). This is an increase of £263k since last reported mainly due to unachieved savings from the Supporting People Framework and some additional care costs.

Recovery Services – Mental Health & Addictions (£148,000 Underspend)

The underspend is a result of turnover and the latest anticipated care costs. The projected costs have decreased by £181k since last reported.

Finance & Resources (£12,000 Underspend)

There is very little staff turnover at this stage in the financial year causing (£191k) pressure, offset by underspends in property and supplies where discretionary spend has been minimised. The projected costs have reduced by £196k since last reported as a centrally held savings target has been allocated to the relevant services.

HEALTH & SOCIAL CARE PARTNERSHIP

**PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 – £3,702,000 OVERSPEND
(Note - before £0.687m additional Covid support funding is applied)**

(Continued from previous page)

Contribution from IJB

Based on the above there is a projected overspend of £3,702k, however this is before the application of the £687k Covid reserve funding agreed by the Council. This means the current year deficit against the Council funded contribution reduces to £3,015k and this reflects the shortfall in delivering Supporting People Framework savings by 31 March 2024.

As reported to the IJB in March the overspend set out above is after all available IJB reserves have been allowed for and recognises the shortfall in the delivery of our significant savings programme of £6.730m relating to the Council contribution (£7.056m in total).

The increase in care criteria to substantial and critical only, as agreed by the IJB in November, as part of financial recovery planning has been slower than anticipated in delivering increased savings. The scrutiny of the review process; the mechanism to deliver care based savings, has shown that the modelling assumptions are robust, the implementation and associated culture change have taken far longer than initially hoped for.

The IJB recognise and welcome the indicated support from the Council in the current financial year.

Summary:

The above figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs and also reflect the shortfall from the Supporting People Framework in the current financial year. Scrutiny work remains ongoing and the savings profile revised for 2024/25.

The projected outturn above highlights a potential overspend of £3,702k prior to the application of the £687k Covid reserve funding agreed by the Council. This means the current year deficit against the Council funded contribution reduces to £3,015k.

The Chief Officer and her management team~~22~~ continue to work on actions to mitigate cost pressures and savings shortfall as far as is possible in the current year as part of the ongoing financial recovery discussions with partners.

The projected outturn at period 9 is a cost increase of £474k from the previously reported overspend. In the main this relates to the further shortfall against the supporting people framework savings.

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2023 – £171,600 OVERSPEND

Housing Revenue Account (£171,600 Overspend)

Staff costs are projected to overspend (£154k) mainly due to a higher than budgeted pay award. The HRA receives no additional support to fund the pay award and the increased cost must be funded from within the resources currently available.

Expenditure on Supplies & Services is also likely to overspend (£70k), largely due to increased contractor costs.

Partially offsetting these, loans charges are projected to be lower than budgeted (£17k) whilst the projected contribution to the bad debt provision has been reduced (£66k) based on the actual provision required in previous years.

In addition, net operational income is projected to under-recover (£30k). This is mainly due to an anticipated reduction in recharges to capital (£240k) which is partly off-set by increased recharges to Other Housing (£130k) for work done on refurbishing of properties for homeless people and other smaller income variances (£80k).

Summary:

The above figures have been prepared on a probable outturn basis and therefore represent full year variances. The projections include an assumption that £50k of expenditure will be met in full from the Covid grant reserve.

The projected overspend is in the main a result of the higher than budgeted pay award, increased cost of subcontractors and an under recovery income.

The period 9 forecast position is broadly in line with the previous report.

BLANK PAGE

Budgetary Control Statement
Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	189,232,100	2,326,800	191,558,900	121,820,066	119,683,105	2,136,961	2,497,300
Contribution to Integration Joint Board	67,656,000	231,900	67,887,900	50,042,278	51,901,506	(1,859,228)	0
Environment	33,493,000	0	33,493,000	19,258,652	20,022,193	(763,541)	(597,900)
Environment - Support		0	0	1,078,774	1,406,006	(327,232)	96,500
Chief Executives Office	773,400	0	773,400	(94,435)	(38)	(94,397)	876,400
Chief Executives Office - Support		0	0	2,350,113	2,162,266	187,847	275,300
Business Operations & Partnerships	12,504,600	15,000	12,519,600	5,401,819	7,414,485	(2,012,666)	(458,800)
Business Ops & Partnership - Support		0	0	9,734,645	10,313,213	(578,568)	415,100
Other Expenditure & Income	2,871,400	0	2,871,400	776,700	(84,438)	861,138	2,819,900
Joint Boards	2,379,000		2,379,000	1,930,600	1,926,171	4,429	3,800
Contingency - Welfare	94,100	0	94,100	0	0	0	41,100
Health & Social Care Partnership	509,700	0	509,700	(462,000)	(574,728)	112,728	(3,702,000)
Council Tax/Service Resource Adjustment	0	0	0			0	350,000
Additional RSG Funding		0	0	0	0	0	0
Transfer from Capital Reserves	0	0	0			0	0
General Fund - subtotal	309,513,300	2,573,700	312,087,000	211,837,212	214,169,741	(2,332,529)	2,616,700
Housing Revenue Account	0	0	0	(5,223,446)	(4,691,324)	(532,122)	(171,600)
TOTAL	309,513,300	2,573,700	312,087,000	206,613,766	209,478,417	(2,864,651)	2,445,100

Summary of Operational Adjustments.

Devolved School Management	0
RSG - Teacher Induction 23-24	2,326,800
RSG - Educational Psychologists	15,000
RSG - Fostering & Kinship	231,900

2,573,700

Budgetary Control Statement
Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	189,795,500	2,141,300	191,936,800	144,876,347	147,560,293	(2,683,946)	(4,649,400)
Property Costs	23,823,400	130,300	23,953,700	16,743,092	15,812,896	930,196	878,900
Transport Costs	6,886,500	4,100	6,890,600	5,195,829	5,321,251	(125,422)	(340,300)
Supplies & Services	69,584,200	(89,800)	69,494,400	42,027,152	44,010,969	(1,983,817)	(2,236,600)
Third Party Payments	64,436,800	340,500	64,777,300	44,823,161	48,959,128	(4,135,967)	(9,942,300)
Transfer Payments	21,457,200	0	21,457,200	12,075,651	12,275,919	(200,268)	457,300
Support Services	14,144,300	0	14,144,300	305,775	0	305,775	219,000
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	21,023,900	0	21,023,900	0	0	0	0
Financing Costs	5,310,000	0	5,310,000			0	17,000
TOTAL EXPENDITURE	416,461,800	2,526,400	418,988,200	266,047,007	273,940,456	(7,893,449)	(15,596,400)
Income	(106,948,500)	47,300	(106,901,200)	(59,433,241)	(64,462,039)	5,028,798	17,691,500
Council Tax Resource Adjustment			0				350,000
TOTAL	309,513,300	2,573,700	312,087,000	206,613,766	209,478,417	(2,864,651)	2,445,100

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	131,620,100	1,970,100	133,590,200	96,753,814	96,455,990	297,824	517,000
	Property Costs	17,108,500	130,300	17,238,800	12,404,190	12,001,002	403,188	1,119,900
	Transport Costs	2,628,800	5,600	2,634,400	1,976,905	1,967,700	9,205	(168,200)
	Supplies & Services	36,025,500	(304,800)	35,720,700	22,136,383	21,061,770	1,074,613	1,543,500
	Third Party Payments	10,833,600	23,500	10,857,100	8,152,838	8,227,663	(74,825)	(1,018,800)
	Transfer Payments	1,127,900		1,127,900	953,270	1,097,555	(144,285)	(335,500)
	Support Services	6,095,800		6,095,800			0	
	Depcn And Impairment Losses	14,543,200		14,543,200			0	0
Total Expenditure		219,983,400	1,824,700	221,808,100	142,377,400	140,811,680	1,565,720	1,657,900
	Income	(30,751,300)	502,100	(30,249,200)	(20,557,334)	(21,128,575)	571,241	839,400
Education	TOTAL	189,232,100	2,326,800	191,558,900	121,820,066	119,683,105	2,136,961	2,497,300

Summary of Operational Adjustments:

Devolved School Management
 There have been operational adjustments between subjective headings in this reporting period in accordance with approved DSM scheme.

RSG - Teacher Induction 23-24	2,326,800
RSG - Educational Psychologists	15,000
Transfer to Business Operations	(15,000)
	2,326,800

Budgetary Control Statement
Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate	Budget Estimate to Per 09 Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	12,318,500	(48,200)	12,270,300	5,315,163	4,429,378	885,785	843,600
	Primary Education	61,099,000	968,600	62,067,600	42,965,904	42,757,350	208,554	430,300
	Secondary Education	75,779,400	1,394,000	77,173,400	53,597,158	52,873,493	723,665	568,800
	Schools Other	4,069,000	(25,500)	4,043,500	1,991,384	1,988,533	2,851	12,100
	Special Education	9,806,600	23,400	9,830,000	6,699,521	6,866,522	(167,001)	(274,200)
	Psychological Service	1,037,900	15,000	1,052,900	779,275	975,420	(196,145)	25,800
	Transport (excl Spec Educ)	1,335,200		1,335,200	1,001,092	1,193,810	(192,718)	(29,400)
	Bursaries / Emas	0		0		144,840	(144,840)	0
	Provision for Clothing	289,700		289,700	281,070	292,290	(11,220)	(11,000)
	Administration & Support	11,224,900	(500)	11,224,400	2,537,549	2,681,491	(143,942)	(31,000)
	School Crossing Patrollers	0		0	(41,444)	0	(41,444)	0
	Catering	0		0	194,604	(413,223)	607,827	551,400
	Cleaning & Janitorial	2,193,100		2,193,100	1,051,978	888,715	163,263	255,600
	Culture & Leisure Services	10,078,800		10,078,800	5,446,812	5,004,486	442,326	155,300
Education	TOTAL	189,232,100	2,326,800	191,558,900	121,820,066	119,683,105	2,136,961	2,497,300

Summary of Operational Adjustments:

Devolved School Management
There have been operational adjustments between objective headings in this reporting period in accordance with approved DSM scheme.

RSG - Teacher Induction 23-24	2,326,800
RSG - Educational Psychologists	15,000
Transfer to Business Operations	(15,000)
	<u>2,326,800</u>

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	67,656,000	231,900	67,887,900	50,042,278	51,901,506	(1,859,228)	0
Contribution to Integration Joint Board	TOTAL	67,656,000	231,900	67,887,900	50,042,278	51,901,506	(1,859,228)	0

Summary of Operational Adjustments:
 RSG - Fostering & Kinship

231,900

231,900

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	67,656,000	231,900	67,887,900	50,042,278	51,901,506	(1,859,228)	0
Contribution to Integration Joint Board	TOTAL	67,656,000	231,900	67,887,900	50,042,278	51,901,506	(1,859,228)	0

Summary of Operational Adjustments:
 RSG - Fostering & Kinship

231,900

231,900

Budgetary Control Statement
Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	18,055,100		18,055,100	12,264,835	12,834,536	(569,701)	(786,000)
	Property Costs	4,177,200		4,177,200	2,617,350	2,494,919	122,431	(137,400)
	Transport Costs	3,712,800		3,712,800	2,784,600	2,989,700	(205,100)	(199,000)
	Supplies & Services	21,839,800		21,839,800	10,236,197	9,885,936	350,261	(897,400)
	Third Party Payments	889,600		889,600	265,750	1,068,710	(802,960)	(1,271,800)
	Transfer Payments	1,060,200		1,060,200	725,025	1,334,283	(609,258)	(854,400)
	Support Services	2,374,800		2,374,800	305,775		305,775	0
	Depcnd And Impairment Losses	5,195,000		5,195,000			0	0
Total Expenditure		57,304,500		57,304,500	29,199,532	30,608,084	(1,408,552)	(4,146,000)
	Income	(23,811,500)		(23,811,500)	(9,940,880)	(10,585,891)	645,011	3,548,100
Environment	TOTAL	33,493,000	0	33,493,000	19,258,652	20,022,193	(763,541)	(597,900)

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	2,097,000		2,097,000	794,634	1,070,703	(276,069)	(160,200)
	Environment Accommodation	340,400		340,400	1,591,475	1,507,906	83,569	40,000
	Planning & Development	1,089,000		1,089,000	584,449	716,569	(132,120)	(39,300)
	Economic Development Summary	1,326,600		1,326,600	594,019	1,347,926	(753,907)	171,000
	Roads - Council	12,696,100		12,696,100	7,478,416	6,535,704	942,712	0
	Roads Contracting Unit	0		0	(156,642)	(28,758)	(127,884)	0
	Parks	2,638,600		2,638,600	(211,050)	(496,160)	285,110	24,200
	Cleansing & Recycling	2,560,900		2,560,900	(736,571)	(502,533)	(234,038)	(289,700)
	Waste Management	6,499,200		6,499,200	2,878,750	3,078,789	(200,039)	(165,700)
	Protective Services	1,208,100		1,208,100	752,384	633,769	118,615	39,100
	Transport	0		0	(142,717)	(20,120)	(122,597)	0
	Neighbourhood Services Mgmt	0		0	4,034,728	3,910,440	124,288	225,500
	Env Strat/ Op Management	211,000		211,000	189,864	199,655	(9,791)	(10,400)
	Non Operational Properties	124,900		124,900	63,150	16,679	46,471	26,800
	Other Housing	2,294,700		2,294,700	1,267,628	1,765,790	(498,162)	(451,900)
	Strategy - Bi Team	406,500		406,500	276,135	285,834	(9,699)	(7,300)
Environment	TOTAL	33,493,000	0	33,493,000	19,258,652	20,022,193	(763,541)	(597,900)

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,381,900		2,381,900	1,618,024	1,531,920	86,104	(5,200)
	Property Costs	0		0	0	66,338	(66,338)	(78,000)
	Transport Costs	16,700		16,700	12,525	2,537	9,988	4,500
	Supplies & Services	306,300		306,300	174,450	214,309	(39,859)	(218,500)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
Total Expenditure		2,704,900		2,704,900	1,804,999	1,815,104	(10,105)	(297,200)
	Income	(1,141,600)		(1,141,600)	(726,225)	(409,098)	(317,127)	393,700
Environment - Support	TOTAL	1,563,300	0	1,563,300	1,078,774	1,406,006	(327,232)	96,500

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	934,600		934,600	663,030	656,471	6,559	59,500
	Accommodation			0	0	5,904	(5,904)	0
	Property & Technical - Strategy	628,700		628,700	415,744	743,631	(327,887)	37,000
Environment - Support	TOTAL	1,563,300	0	1,563,300	1,078,774	1,406,006	(327,232)	96,500

Budgetary Control Statement
Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	26,900		26,900	18,098	18,811	(713)	(300)
	Transport Costs	3,000		3,000	2,250	2,546	(296)	100
	Supplies & Services	544,200		544,200	98,667	193,231	(94,564)	(56,700)
	Support Services	631,000		631,000	0	0	0	
	Depcn And Impairment Losses	2,900		2,900	0	0	0	
Total Expenditure		1,208,000		1,208,000	119,015	214,588	(95,573)	(56,900)
	Income	(434,600)		(434,600)	(213,450)	(214,626)	1,176	933,300
Chief Executives Office	TOTAL	773,400	0	773,400	(94,435)	(38)	(94,397)	876,400

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	125,400		125,400	90,567	181,253	(90,686)	892,900
	Corporate Management	602,000		602,000	0	0	0	
	Licensing	40,400		40,400	(125,077)	(110,439)	(14,638)	(15,700)
	Licensing Board	5,600		5,600	(59,925)	(70,852)	10,927	(800)
Chief Executives Office	TOTAL	773,400	0	773,400	(94,435)	(38)	(94,397)	876,400

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,316,900		3,316,900	2,254,363	2,084,924	169,439	278,700
	Property Costs	0		0	0	0	0	
	Transport Costs	0		0	0	0	0	
	Supplies & Services	375,600		375,600	97,925	53,416	44,509	40,000
	Third Party Payments	81,000		81,000	81,000	81,378	(378)	
	Transfer Payments	0		0	0	0	0	
	Support Services	0		0	0	0	0	
Total Expenditure		3,773,500		3,773,500	2,433,288	2,219,718	213,570	318,700
	Income	(548,500)		(548,500)	(83,175)	(57,452)	(25,723)	(43,400)
Chief Executives Office - Support	TOTAL	3,225,000	0	3,225,000	2,350,113	2,162,266	187,847	275,300

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	458,800		458,800	365,702	359,294	6,408	23,200
	Accountancy & Directorate	1,606,600		1,606,600	1,090,279	1,077,751	12,528	23,100
	Legal Services	521,900		521,900	366,809	299,613	67,196	87,400
	Purchasing & Procurement	328,800		328,800	326,831	305,292	21,539	21,600
	Internal Audit	308,900		308,900	200,492	120,316	80,176	120,000
Chief Executives Office - Support	TOTAL	3,225,000	0	3,225,000	2,350,113	2,162,266	187,847	275,300

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,431,900		6,431,900	4,359,169	4,857,931	(498,762)	(2,753,400)
	Property Costs	67,900		67,900	53,100	47,730	5,370	(15,200)
	Transport Costs	68,300		68,300	51,225	49,550	1,675	10,600
	Supplies & Services	2,852,400	15,000	2,867,400	758,975	1,274,135	(515,160)	(1,002,400)
	Third Party Payments	360,600		360,600	271,675	513,683	(242,008)	(805,000)
	Transfer Payments	18,850,900		18,850,900	10,313,775	9,769,983	543,792	1,537,300
	Support Services	1,481,400		1,481,400	0	0	0	0
	Depcn And Impairment Losses	157,100		157,100	0	0	0	0
Total Expenditure		30,270,500	15,000	30,285,500	15,807,919	16,513,012	(705,093)	(3,028,100)
	Income	(17,765,900)		(17,765,900)	(10,406,100)	(9,098,527)	(1,307,573)	2,569,300
Business Operations & Partnerships	TOTAL	12,504,600	15,000	12,519,600	5,401,819	7,414,485	(2,012,666)	(458,800)

Summary of Operational Adjustments:
 Transfer from Education

15,000

15,000

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	940,600		940,600	531,708	434,072	97,636	29,200
	Community Planning	314,500	15,000	329,500	138,060	1,212,061	(1,074,001)	60,400
	Community Safety	1,347,000		1,347,000	735,437	1,065,031	(329,594)	(279,600)
	Registrars & Customer First	541,900		541,900	793,364	749,413	43,951	(11,600)
	Grants	146,500		146,500	137,975	136,266	1,709	0
	Auchenback Resource Centre	30,700		30,700	23,025	29,610	(6,585)	0
	Strategic Insight & Comm.Mgmt.	16,900		16,900	71,246	101,433	(30,187)	58,500
	Members Expenses	572,800		572,800	412,400	393,687	18,713	22,500
	MART	1,077,300		1,077,300	592,457	606,949	(14,492)	30,400
	Directorate	2,900		2,900	214,975	224,272	(9,297)	3,900
	Business Support Team	28,200		28,200	369,144	310,838	58,306	(19,000)
	Housing Benefits	759,100		759,100	50,743	882,363	(831,620)	(401,600)
	Revenues - Benefits	903,700		903,700	566,666	576,381	(9,715)	(49,900)
	Council Tax/Ndr	4,811,600		4,811,600	370,718	344,014	26,704	69,100
	Cost Of Elections	38,400		38,400	19,275	4,754	14,521	1,700
	Democratic Representation & Management	972,500		972,500	374,626	343,341	31,285	27,200
Business Operations & Partnerships	TOTAL	12,504,600	15,000	12,519,600	5,401,819	7,414,485	(2,012,666)	(458,800)

Summary of Operational Adjustments:
 Transfer from Education

15,000

15,000

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,523,600		7,523,600	5,111,845	5,024,325	87,520	339,400
	Property Costs	1,200		1,200	1,150	618	532	0
	Transport Costs	19,100		19,100	14,250	13,182	1,068	7,700
	Supplies & Services	5,649,300		5,649,300	4,625,275	5,291,946	(666,671)	134,800
	Third Party Payments	26,000		26,000	26,000	2,766	23,234	(3,500)
	Support Services	0		0	0	0	0	
	Depcn And Impairment Losses	3,843,200		3,843,200	0	0	0	
	Total Expenditure		17,062,400		17,062,400	9,778,520	10,332,837	(554,317)
	Income	(3,863,800)		(3,863,800)	(43,875)	(19,624)	(24,251)	(63,300)
Business Ops & Partnerships - Support	TOTAL	13,198,600	0	13,198,600	9,734,645	10,313,213	(578,568)	415,100

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	661,400		661,400	286,319	281,338	4,981	36,000
	Digital Services	8,332,600		8,332,600	6,105,711	6,781,809	(676,098)	329,400
	Strategy - Support	375,700		375,700	211,845	174,056	37,789	23,600
	Communications	387,700		387,700	278,830	297,058	(18,228)	(5,700)
	Printing	163,900		163,900	117,440	114,812	2,628	12,100
	Human Resources & Payroll	2,263,300		2,263,300	1,399,829	1,546,230	(146,401)	6,900
	Customer Services	67,300		67,300	41,098	47,510	(6,412)	9,400
	Digital Transformation Team	146,500		146,500	698,456	417,731	280,725	0
	Insight	315,900		315,900	160,430	248,156	(87,726)	3,400
	Project Management Office	484,300		484,300	434,687	404,513	30,174	0
Business Ops & Partnerships - Support	TOTAL	13,198,600	0	13,198,600	9,734,645	10,313,213	(578,568)	415,100

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	2,670,300		2,670,300	776,700	1,945,290	(1,168,590)	(607,600)
	Support Services	201,100		201,100			0	0
Total Expenditure		2,871,400		2,871,400	776,700	1,945,290	(1,168,590)	(607,600)
	Income	0	0	0	0	(2,029,728)	2,029,728	3,427,500
Other Expenditure & Income	TOTAL	2,871,400	0	2,871,400	776,700	(84,438)	861,138	2,819,900

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	2,871,400		2,871,400	776,700	1,945,290	(1,168,590)	(607,600)
	Income	0	0	0		(2,029,728)	2,029,728	3,427,500
Other Expenditure & Income	TOTAL	2,871,400	0	2,871,400	776,700	(84,438)	861,138	2,819,900

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,379,000	0	2,379,000	1,930,600	1,926,171	4,429	3,800
	Support Services	0		0			0	0
	Total Expenditure	2,379,000		2,379,000	1,930,600	1,926,171	4,429	3,800
Joint Boards	TOTAL	2,379,000	0	2,379,000	1,930,600	1,926,171	4,429	3,800

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTF (Incl Concess Fares)	1,793,000		1,793,000	1,344,600	1,346,429	(1,829)	(2,400)
	Renfrewshire Valuation J/Brd	586,000	0	586,000	586,000	579,742	6,258	6,200
	Support Services	0		0			0	
Joint Boards	TOTAL	2,379,000	0	2,379,000	1,930,600	1,926,171	4,429	3,800

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	94,100		94,100	0	0	0	41,100
Total Expenditure		94,100		94,100	0	0	0	41,100
Contingency - Welfare	TOTAL	94,100	0	94,100	0	0	0	41,100

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	94,100		94,100	0	0	0	41,100
Contingency - Welfare	TOTAL	94,100	0	94,100	0	0	0	41,100

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,372,300	171,200	28,543,500	18,903,245	21,088,175	(2,184,930)	(2,086,000)
	Property Costs	975,600		975,600	807,352	582,041	225,311	17,000
	Transport Costs	306,800	(1,500)	305,300	228,974	209,983	18,991	(11,000)
	Supplies & Services	2,637,600	200,000	2,837,600	1,561,530	2,160,283	(598,753)	(1,154,000)
	Third Party Payments	49,974,000	317,000	50,291,000	34,095,298	37,138,757	(3,043,459)	(6,847,000)
	Transfer Payments	75,600		75,600	56,731	24,120	32,611	44,000
	Support Services	2,454,600		2,454,600			0	219,000
	Depcn And Impairment Losses	1,125,700		1,125,700			0	
	Total Expenditure	85,922,200	686,700	86,608,900	55,653,130	61,203,359	(5,550,229)	(9,818,000)
	Income	(12,295,500)	(345,600)	(12,641,100)	(6,072,852)	(9,876,581)	3,803,729	6,116,000
Core funding from	Integration Joint Board	(73,117,000)	(341,100)	(73,458,100)	(50,042,278)	(51,901,506)	1,859,228	0
Health & Social Care Partnership	TOTAL	509,700	0	509,700	(462,000)	(574,728)	112,728	(3,702,000)

Summary of Operational Adjustments:
 RSG - Fostering & Kinship
 Offset Adjusted core funding from IJB

231,900
<u>(231,900)</u>
<u>0</u>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,555,300	289,600	10,844,900	7,886,440	7,642,891	243,549	356,000
	Adult Health - Intensive Services	14,478,800	(40,500)	14,438,300	10,311,445	11,995,756	(1,684,311)	(2,369,000)
	Adult Health-Localities Services	0		0			0	
	Older People	18,525,500	(6,600)	18,518,900	13,052,140	13,348,901	(296,761)	(546,000)
	Physical Disability	5,788,900	107,500	5,896,400	4,142,810	4,765,093	(622,283)	(254,000)
	Learning Disability	14,264,400	63,400	14,327,800	9,608,104	9,251,632	356,472	(1,052,000)
	Recovery Services-Mental Health	2,378,300	(35,400)	2,342,900	1,899,819	1,498,980	400,839	148,000
	Criminal Justice	29,400	30,700	60,100	(103,629)	(25,585)	(78,044)	3,000
	Finance & Resources	7,606,100	(67,600)	7,538,500	2,783,149	2,849,110	(65,961)	12,000
		73,626,700	341,100	73,967,800	49,580,278	51,326,778	(1,746,500)	(3,702,000)
Core Funding from	Integration Joint Board	(73,117,000)	(341,100)	(73,458,100)	(50,042,278)	(51,901,506)	1,859,228	
Health & Social Care Partnership	TOTAL	509,700	0	509,700	(462,000)	(574,728)	112,728	(3,702,000)

Summary of Operational Adjustments:

RSG - Fostering & Kinship	231,900
Offset Adjusted core funding from IJB	(231,900)
	<u>0</u>

Budgetary Control Statement
 Period 09 / 2324 31 December 2023

Period End: 31 December 2023

Period 09 / 2324

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,289,200		5,289,200	3,592,954	3,663,681	(70,727)	(153,600)
	Property Costs	1,494,200		1,494,200	859,950	620,248	239,702	(27,400)
	Transport Costs	166,800		166,800	125,100	86,053	39,047	15,000
	Supplies & Services	2,920,300		2,920,300	1,561,050	1,930,653	(369,603)	(59,400)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	342,600		342,600	26,850	49,978	(23,128)	65,900
	Support Services	905,600		905,600	0	0	0	0
	Depcn And Impairment Losses	5,310,000		5,310,000	0	0	0	17,000
Total Expenditure		16,428,700		16,428,700	6,165,904	6,350,613	(184,709)	(142,500)
	Income	(16,428,700)		(16,428,700)	(11,389,350)	(11,041,937)	(347,413)	(29,100)
Housing Revenue Account	TOTAL	0	0	0	(5,223,446)	(4,691,324)	(532,122)	(171,600)

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Housing Maintenance Team	3,530,100		3,530,100	2,217,295	2,782,964	(565,669)	(167,300)
	Hra - Client	(3,530,100)		(3,530,100)	(7,440,741)	(7,474,288)	33,547	(4,300)
Housing Revenue Account	TOTAL	0	0	0	(5,223,446)	(4,691,324)	(532,122)	(171,600)

BLANK PAGE