

EAST RENFREWSHIRE COUNCILCABINET7 November 2024Report by Head of FinanceESTIMATED REVENUE BUDGET OUT-TURN 2024/25**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2024-25. The report provides details of expected year end variances for each department at period 5 and is based on the financial position as at 31 August 2024 and subsequent assessment of pressures.

RECOMMENDATION

2. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £768k and the HRA operational overspend of £160k before any contribution from the HRA 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 5 against the Council's approved revenue budget for 2024-25, as adjusted to comply with accounting requirements and any subsequent Cabinet operational decisions.

The revenue budget for 2024-25 approved by Council on 28 February 2024 has been adjusted for monitoring purposes as follows:

	£'000
Budgeted net expenditure per 1 March 2024 report to Council	319,877
Capital Financing - Loans Charge Adjustment (Note 1)	(9,525)
Service Operational Capital Charge Adjustment (Note 2)	20,726
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(2,162)
Restated net expenditure	<u>328,916</u>
Adjustments to General Revenue Grant (Note 4)	5,640
	<u><u>334,556</u></u>

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Note 1. The net expenditure agreed on 28 February 2024 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 2024-25 Local Government Finance Settlement and is not included within Service budgets in the approved Council's 2024-25 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 2024-25 Local Government Finance Settlement and is noted in the adjustment funding schedule below. The late increase in the settlement is not specific to any department and a pro rata budget share has been allocated to HSCP (£256k) with the remainder held in other expenditure (£922k).

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,489
Ring Fenced Rev Grant	Gaelic	Education	57
Ring Fenced Rev Grant	Criminal Justice	HSCP	616
		Note 3	2,162
General Revenue Grant	Adult Social Care Uplift	HSCP	3,929
General Revenue Grant	Discretionary Housing Payments	Business Operations & Partnerships	533
General Revenue Grant	Late Increase in Settlement	Other Expenditure/HSCP	1,178
		Note 4	5,640

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) 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 £1,203k has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 31 August 2024, the actual position against the phased budget shows a total net underspend of £203k, this is largely due to timing variances.
6. The forecasted outturn table below shows an overall favourable variance of £768k for the General Fund services and an adverse variance of £160k for the Housing Revenue Account, before any contribution from the HRA reserve. Council Tax income is currently anticipated to be in line with budget and will not impact on the total forecast.
7. It is anticipated that the forecast pandemic pressures of £1,351k will be covered by utilising COVID grant resources previously awarded to the Council.
8. The projected operational outturn includes an assumed 3.2% pay award for both teaching and local government employees, as the position was finalised before pay negotiations were concluded. It is expected the Scottish Government will fund the increase above 3.2%. This position will be updated in future reports as funding levels are finalised.

The table below provides detail of each department's operational year to date position as at 31 August.

Department	Period 05 Position £'000
Education	1,485
Contribution (to) IJB	(1,883)
Environment (Incl. O/Housing)	278
Environment – Support	(246)
Business Operations & Partnerships	(609)
Business Operations & P'ships - Support	532
Chief Executive's Office	(25)
Chief Executive's Office - Support	113
Other Expenditure & Income	(92)
Joint Boards	19
Corporate Contingency	(2)
HSCP	29
Housing Revenue Account	604
Total £ Variance	203
Total Budgeted Expenditure	124,925
% Variance	0.16%

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

Department	Forecasted Outturn	
	Period 03 £'000	Period 05 £'000
Education	543	734
Contribution (to) IJB	0	0
Environment (Incl. O/Housing)	(648)	(719)
Environment – Support	156	176
Business Operations & Partnerships	(148)	(35)
Business Operations & Partnerships - Support	52	148
Chief Executive's Office	265	277
Chief Executive's Office - Support	77	65
Other Expenditure & Income	922	122
Joint Boards	0	0
Corporate Contingency	0	0
HSCP	0	0
Housing Revenue Account	(124)	(160)
Total £ Variance	1,095	608
Total Budgeted Expenditure	334,556	334,556
% Variance	0.33%	0.18%

Notable variances are as follows:-

i) Education

The current position at period 5 is an underspend of £1,485k and is mainly due to a combination of timing and real variances within payroll, utilities, income received and timing variances within supplies and services. The year end forecast based on the information available prior to the start of the new academic year indicates an underspend of £734k mainly as a result of additional staff turnover, reduced utility costs, lower than budgeted PFI/PPP contract costs and an anticipated over-recovery of income. This is partially offset by increased costs associated with pay awards and detriment/redundancy costs associated with the delivery of approved savings. 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.

ii) Environment Non Support

The current position at period 5 is an underspend of £278k and is a combination of timing variances partly off-set by a real variance on Homelessness and temporary accommodation.

The year-end forecast indicates an overspend of £719k. Homelessness and temporary accommodation continues to be a substantial financial pressure this year, with a projected overspend of £1.5m on this service. This will be partly off-set by external grant income and other savings across services, mainly related to vacancies and staff turnover. Costs of £565k which are a result of Covid, 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 5 is an overspend of £246k resulting from delayed processing of staff recharges to capital. The year-end forecast indicates an underspend of £176k as a result of the service carrying a number of vacancies. 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.

iv) Business Operations & Partnerships

The current position at period 5 is an overspend of £609k resulting from a mix of timing and real variances across the services. The year end forecast indicates an overspend of £35k which is mainly due to operational issues affecting the Community Safety service offset by underspends on payroll budgets, Council Tax Reduction and Housing Benefits. Costs of £650k 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 5 is an underspend of £532k which is mainly due to timing variances relating to IT contracts. The year-end forecast indicates an underspend of £148k which is mainly due to underspends in staffing and Digital Service contracts.

vi) Chief Executive’s Office

The current position at period 5 is an underspend of £88k and is mainly due to staff vacancies. The year-end forecast indicates an underspend of £342k 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 5 is an overspend of £92k and is timing variances within Pension Additional Allowances and other costs. The year end forecast is an underspend of £122k. This reflects the late increase in the 2024/25 grant settlement of £922k provided by the Scottish Government, off-set by the additional corporate savings target of £800k. This corporate savings target is expected to be met by underspends across the other departments.

viii) IJB/Health & Social Care Partnership (HSCP)

The current position at period 5 is an overspend of £1.854m. The forecasted year-end position is expected to be breakeven as any underspend will be used as a net contribution to the IJB reserves in order to meet the projected operational overspend relating to Health in the current financial year. The current estimated net contribution is £444k. This includes expected savings shortfalls against plans (£1.474m) and operational pressures (£0.149m) offset by the pension gain (£2.067m).

ix) Housing Revenue Account

The current position at period 5 is an underspend of £604k. The forecasted year-end position before any contribution from the HRA reserve is an overspend of £160k. The main drivers being the “pension windfall” following the reduction in employers superannuation from the budgeted 17.5% to 6.5%, an estimated reduction in loan charges of £54k and additional interest income of £83k. The estimated drawdown from the HRA reserve during the current financial year reduces from £775k to £160k.

9. The Council’s projected revenue out-turn position is reported as a net underspend of £608k and assumes that £1,351k 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 should continue to closely monitor and manage their budget.

RECOMMENDATIONS

10. It is recommended that:
- members note the forecast underlying General Fund operational underspend of £768k and the HRA operational overspend of £160k before any contribution from the HRA 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

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BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS

PERIOD 05

31st AUGUST 2024

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PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 - £734,100 UNDERSPEND**Pre Five Education (£212,900 underspend)**

The underspend relates to projected savings in utility costs (£3k) due to lower than budgeted prices, the provision of meals in Early Years establishments (£112k), and higher than budgeted income in relation to Add-On (£124k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£27k).

Primary Education (£101,700 overspend)

The overspend relates to increased costs associated with the pay awards for both teaching and local government staff (£58k), redundancy costs associated with approved savings (£28k) and the cost of the school meals service in this sector (£105k) due to the projected higher than budgeted uptake of meals. This overspend is partially offset by a forecast saving on utility costs (£66k) due to a lower than budgeted prices and on PFI/PPP contracts due to lower than budgeted inflation (£22k).

Secondary Education (£100,400 underspend)

The underspend relates to a forecast saving on utility costs (£168k) due to a lower than budgeted prices and on PFI/PPP/HUB contracts due to lower than budgeted inflation (£137k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£72k), redundancy costs associated with approved savings (£79k) and an overspend on the cost of the school meals service in this sector (£49k).

Special Education (£145,000 underspend)

An underspend is forecast in relation to the cost of external placements for pupils with additional support needs based on the information currently available (£163k) and on utility costs (£17k). This is partially offset by ongoing detriment costs associated with the delivery of approved savings (£28k) and increased costs associated with the pay awards for both teaching and local government staff (£9k).

Other Services (£44,100 overspend)

The forecast overspend relates to redundancy costs associated with approved savings (£64k) and increased transport costs (£33k). This is partially offset by additional staff turnover within centrally based teams (£62k).

Facilities Management (£289,100 underspend)

An underspend is forecast in relation to the Catering service (£238k) due to additional staff turnover in the early part of the year, ongoing recruitment challenges and a forecast over-recovery of income due to higher than budgeted uptake of meals. In addition a net underspend is forecast in relation to the cleaning and janitorial service due to additional staff turnover as the services transition to new staffing structures in order to realise approved savings (£79k) and additional income (£42k). These underspends are partially offset by redundancy and detriment costs (£84k).

Culture and Leisure Services (£132,500 underspend)

The underspend relates to a forecast saving on utility costs (£129k) due to a lower than budgeted prices and an underspend on equipment maintenance costs (£5k).

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available indicates an operational underspend of £734,100 which is 0.4% of the Education department budget.

In addition to the operational variances outlined above the department will also incur estimated Covid costs of £86k during this financial year which will be met from the Covid grant reserve.

Overall the main variances forecast at Period 5 can be summarised as underspends in centrally based teams and cleaning & janitorial staffing (£141k), utilities (£383k), PFI/PPP/HUB contracts (£159k), the cost of external placements (£163k) and the catering service (including school meals) (£196k). An over-recovery of income is also forecast in relation to Add-On based on the information currently available (£124k). This position is offset by overspends in relation to increased costs associated with the pay awards for both teaching and local government staff (£166k) and detriment and redundancy costs to date associated with approved savings (£283k).

All variances will continue to be monitored and will be revised as the year progresses and further information becomes available. Costs associated with external placements for pupils with additional support needs could alter significantly as the school year progresses. A service review is underway in relation to the delivery of approved savings within facilities management therefore costs and savings in this area are based on the best information available at present and may change.

As noted in the previous report the budget for replacement teachers covering maternity and long term absence is forecast to be overspent. At this stage it is expected that these additional costs will be covered by budgets devolved to head teachers/ DSM reserves. This area continues to be closely monitored at department level with projections updated regularly to reflect the latest information available.

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 – NIL VARIANCE

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

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

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 AUGUST 2024 - £719,000 OVERSPEND

Directorate & Management - incl. Energy Management (£102,100 Underspend)

Payroll costs are projected to underspend due to vacancies across the service (£110k). Contributions from the Modernisation and Get to Zero Funds (£115k), as well as the Covid grant reserve (£57k), are also being used to offset payroll costs.

Properties (Environment & Non-Operational) (£53,900 Underspend)

An underspend in utility costs is projected (£17k) given lower than budgeted unit costs of Gas and Electricity. Expenditure on Non Operational Properties (£25k) and Street Nameplates (£10k) is also projected to underspend.

Office Accommodation (£49,400 Underspend)

An underspend in Gas and Electricity costs is projected (£45k) as the current average unit cost is lower than budgeted.

Planning and Building Control – incl. Strategy BI Team (£93,800 Underspend)

Payroll costs are projected to underspend (£60k) given turnover across the service. An over-recovery in interest earned on developer contribution balances (£200k) may be partially offset by an under-recovery in fee income (£150k).

Economic Development (£81,500 Underspend)

Payroll costs are projected to underspend (£85k). Additional grant income (£2.52m) from the Covid Local Authority Discretionary Fund, Local Authority Covid Economic Recovery Fund, UK Shared Prosperity Fund and a number of Employability programmes will offset corresponding grant related expenditure in payroll and other costs.

Roads (£Nil)

Neighbourhood Services (£18,900 Overspend)

An overspend in payroll costs is projected (£19k) with agency staff being employed to mitigate the impact of staff turnover across the service.

Parks (£39,800 Underspend)

Income from Other Agencies is projected to over-recover (£40k) due to a compensation payment received from Scottish Water.

Cleansing (£73,500 Underspend)

Income received from garden waste permits is projected to over-recover (£80k).

Waste Management (£168,100 Underspend)

An underspend in waste disposal costs are projected (£50k) as the Clyde Valley Residual Waste Contact disposal rate is slightly lower than anticipated. An underspend in Civic Amenity Recyclables (£50k) is also projected, whilst income from the Sale of Recyclables is projected to over-recover (£45k).

Protective Services (£8,100 Underspend)

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Other Housing (£1,370,300 Overspend)

A significant overspend on temporary accommodation is projected (£1.5m) as the Council continues to incur significant and ongoing spend on Bed & Breakfast accommodation. This will be partially offset by external grant funding (£150k). Additional grant income (£440k) will offset corresponding grant related expenditure in Payroll, Supplies & Services and Payments to Other Bodies.

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 overspends are projected across the main expenditure groupings, much of this will largely be offset by additional grant income in Economic Development, Roads and Other Housing.

The most notable financial pressure faced by the department is in relation to temporary accommodation/homelessness with significant expenditure on bed and breakfast accommodation continuing to be incurred and showing no signs of easing off.

The projections include an assumption that £565k of expenditure will be met in full from the Covid grant reserve. The variances noted above will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

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ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 – £176,300 UNDERSPEND

Property & Technical - Operations (£105,800 Underspend)

Payroll costs are projected to underspend (£200k) due to a number of vacancies across the service. This will be partially offset by a corresponding under-recovery in costs recharged to capital projects (£100k).

Property & Technical – Strategy (£70,500 Underspend)

An underspend in payroll costs (£185k) is projected given high staff turnover across the service, although this will be partially offset by increased expenditure on agency staff (£117k).

Summary:

The above figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Staff turnover across the service results in an underspend being projected at this stage.

The projections assume that £50k of expenditure will be offset by a contribution from the Covid grant reserve.

15 BUSINESS OPERATIONS & PARTNERSHIPS

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 - £34,900 OVERSPEND

Communities and Community Planning (£11,800 Underspend)

There are staffing variances in Community Planning of £10.7k (slippage on a vacancy) and an overspend in supplies of £28.2k. In Communities additional supplies costs of £16K are offset by additional income of £45.3k

Community Safety (£200,800 Overspend)

Staffing continues to be overspent (£166K) and several equipment repair costs (£20K) have been incurred. Additional income due (£10K) has partially offset the increased expenditure.

Money Advice & Registrars (£17,300 underspend)

The underspend is due underspend on allowance and slippage on a vacancy

Customer First (£24,800 Underspend)

The underspend is mainly due to vacant posts.

Members Expenses and Democratic Services (£27,400 Overspend)

This variance relates to additional staff costs of £18K within Committee Services to facilitate the General Election, in addition to a partially unbudgeted pay award for Members of £9K.

Directorate, Strategic Insight & Communities Management (£1,000 Underspend)

The underspend relates to minor staffing variances.

Revenues Benefits and Business Support (£51,700 overspend)

The overspend is due to additional staffing required for benefits processing £38k and additional Supplies and Services £21k offset by additional income £7k.

Housing Benefits (£124,700 underspend)

The variance relates to an underspend of £45k due to a lower spend than budgeted in relation to Rent Officer referrals and £79k reduction in other allowances and rebate expenditure.

Council Tax/Non Domestic Rates (£65,400 underspend)

The variance relates to an underspend on Council Tax reduction of £65k.

Humanitarian Need / BOP Covid Recovery (no variance)

Business Operations expects to incur expenditure of £650k which will be met in full from the Covid grant reserve.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The projections include an assumption that £650k of covid related spend will be met from the final balance of covid grant reserve. The operational overspend of £34,900 is mainly due to overspends on Community Safety and Democratic services offset by underspends on Housing Benefits, Council Tax Reduction and payroll budgets across a number of services.

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BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES
PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 - £147,900 UNDERSPEND

Revenues (£2,500 underspend)

There are no significant variances at this time.

Digital Services (£215,300 Underspend)

The variance is due to a combination of underspends on contracts totalling £70.9k together with underspends in payroll of £144.4k.

Strategy – Support and Insight (£1,900 Overspend)

There is some slippage (£6.1K) that relates to a vacant post in Insight, however this is almost fully offset by increased subscription costs (£4K) and non-achieved turnover in Strategy – Support (£4K).

Communications & Printing (£1,700 underspend)

There are no significant variances at this time.

Human Resources (£52,000 Overspend)

The overspend is due to additional resource required for Itrent support and development.

Payroll (£6,200 Overspend)

The overspend is due to non-achievement of Turnover savings

Customer First Reception (£1,400 Underspend)

The underspend is due to scale point variance.

Digital Transformation (£12,900 Overspend)

The overspend is due to maternity cover.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The operational underspend of £147,900 is mainly due to variances in staffing across a number of services and underspend on Digital Service contracts.

CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 - £277,100 UNDERSPEND

Temporary Loans Fund Interest income is projected to outturn over-recovered (£300k) 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 (£22.9k) mainly due to lower taxi licensing income.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend at Period 5 of £277,100 is due mainly to higher Temporary Loans Fund Interest.

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CHIEF EXECUTIVE'S OFFICE - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 - £64,400 UNDERSPEND

The projected underspend of £64,400 is comprised of several variances:

There are projected underspends in Legal Services (£57k) and Procurement (£33.9k) due to staff vacancies. In addition, Supplies and Services in Legal Services (£27.4k) and Accountancy (£6.3k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

Partly offsetting these favourable variances is a projected overspend in Internal Audit (£10.9k) mainly due to a lower level of staff turnover and staff costs being higher than estimated. There are projected overspends in Internal Audit Supplies and Services (£1.5k) and Chief Executive's Office Supplies and Services (£2.9k) due to additional costs. In addition, Legal Services Income (£44.9k) is projected to under-recover due to a lower level of demand than what was anticipated in the Estimates.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend at Period 5 of £64,400 is due to vacant posts in the Legal Services and Procurement. Supplies and services in Legal Services and Accountancy are projected to underspend based on last year's outturn and current levels of expenditure to date. Partly offsetting these favourable variances there is an under-recovery of Income in Legal Services and an overspend in Internal Audit due mainly to staff costs being higher than estimated and a lower level of staff turnover.

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OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 - £122,000 UNDERSPEND

The forecasted underspend reflects the late increase in the 2024/25 grant settlement from the Scottish Government of £922k, off-set by the additional corporate savings target of £800k. While it is relatively early in the financial year, there are no other significant variances estimated within other expenditure and income.

While this reflects the anticipated position to the year-end, this could still be subject to change in future reports.

Summary:

Period 5 figures are prepared on a probable outturn basis and reflect projected full year costs.

An underspend of £122k is forecast as a result of the late increase in the 2024/25 grant settlement, off-set by the additional corporate savings target.

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 – NIL VARIANCE

Children & Families & Public Protection (£344,000 Underspend)

Fostering and Direct Payment costs continue to be under committed and offset in part by residential placement costs. This is a reduction in projected costs of £284k since last reported, mainly from a reduction in residential care placement costs. There still remains a high degree of volatility within the service for unaccompanied asylum seekers and we will review this as the year progresses.

Adult – Intensive Services (£639,000 Overspend)

The majority of which is the current projected shortfall on savings within Care at Home along with continued operational pressures on purchased care. There are a number of underspends elsewhere in the service that partly offset these pressures. This is a reduction in costs of £83k since last reported due to Supporting People Framework (SPF) savings reduction of £119k offset by reduced operational costs of £202k.

Adult – Localities Services (£748,000 Overspend)

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

1. Older People – (£324k underspend) primarily relates to community based care costs within localities which has decreased overall since last year. This is offset in part by nursing and residential care which is projected to overspend by £190k. This is an increase in costs of £281k since last reported due to £189k additional staffing and care costs and £92k SPF savings reduction.
2. Physical & Sensory Disability – (£341k overspend) this remains due to our current cost of care commitments and is an increase of £60k.
3. Learning Disability – (£731k overspend) this remains due to current care commitment costs, offset in part by Independent Living Fund income. This is an increase in projected costs of £453k including SPF savings reductions of £63k and a realignment of a grants savings of £90k.

Recovery Services – Mental Health & Addictions (£47,000 Overspend)

This is mainly due to pressures within care and associated costs and reflects a reduction in care commitments of £48k since last reported.

Finance & Resources (£1,534,000 Underspend)

Whilst this is a significant underspend, it needs to be recognised that this budget holds the benefit from the pension gain as well as a number of HSCP wide costs. This is a reduction in costs of £135k from property and turnover. The key elements of the underspend remain:

- £2,067k pension gain underspend / planned over recovery

Offset in part by

- £374k savings shortfalls (£354k of which relates to 20% supplies & income)
- £159k HSCP wide costs including supernumerary posts, historic pension charges, additional HR and Communication costs, IT licences etc.

Contribution to IJB (£444,000)

This is the projected net contribution to the IJB reserves and will be required to meet the projected operational overspend relating to Health in the current financial year. The Chief Officer and management team continue to work on actions to mitigate cost pressures in the current year.

Continued on next page

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 – NIL VARIANCE

Summary:

The projected outturn shows a potential underspend for the year of £444k based on known care commitments, management of vacant posts and other supporting information from our financial systems. This includes expected savings shortfalls against plans (£1.474m) and operational pressures (£0.149m) offset by the pension gain (£2.067m) which reflected the plan to over recover on savings, recognising the pension gain is non-recurring.

To help with the delivery of savings, Council is providing Invest to Save funding of £700k to support review capacity, additional Human Resources, recruitment and a post to support implementation of income from charges. The Supporting People Framework (SPF) is showing an overall projected shortfall of £787k in the current year. This position is inclusive of additional funding of £240k that will be passed through to the HSCP as part of SG consequential funding the council will receive, relating to social care funding from the UK budget. We have also applied £200k as we have received confirmation of this funding in relation to living wage increases for children's social care. As the IJB had previously agreed increases to these costs as part of its budget we are able to apply this funding to SPF. All savings, including SPF, are continuously monitored and we continue to try to identify every opportunity across the HSCP and more widely if and where possible to reduce all shortfalls.

HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2024 – £160,000 OVERSPEND
(Note - Overspend is before contribution from reserves)**

Housing Revenue Account (£160,000 Overspend, before contribution from reserve)

A large underspend is projected in HRA payroll costs (£460k). This is mainly due to the 'pension windfall' following a reduction in employer's superannuation pension costs from the budgeted 17.5% to 6.5% (£470k).

A small underspend is projected across a number of premises related costs (£20k).

HRA Financing Costs / Loans Charges are projected to be lower than budgeted (£54k).

Additional interest income is anticipated during the year (£83k).

Due to the above, the HRA is not anticipated to require the full budgeted contribution from reserves (£775k).

The projected overspend of £160k will be funded from the HRA reserve. The revised projected drawdown from the reserve during 2024/25 has been reduced by £615k (from £775k to £160k).

Summary:

The above figures have been prepared on a probable outturn basis and therefore represent full year variances.

The drawdown on reserves to meet HRA running costs has been anticipated and budgeted for this year. This drawdown will be less than anticipated because of the 'pension windfall', revised loan charges and additional interest income noted above. Whilst this is welcome, the HRA will continue to be monitored closely throughout the year.

Budgetary Control Statement
Period 5 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	200,458,400	0	200,458,400	76,450,881	74,965,496	1,485,385	734,100
Contribution to Integration Joint Board	73,409,500	256,000	73,665,500	27,945,902	29,828,903	(1,883,001)	0
Environment	35,226,900	0	35,226,900	10,501,469	10,223,790	277,679	(719,000)
Environment - Support		0	0	746,034	992,073	(246,039)	176,300
Chief Executives Office	291,400	0	291,400	(1,614)	23,280	(24,894)	277,100
Chief Executives Office - Support		0	0	1,196,101	1,083,438	112,663	64,400
Business Operations & Partnerships	13,162,300	0	13,162,300	3,052,340	3,660,859	(608,519)	(34,900)
Business Ops & Partnership - Support		0	0	6,983,558	6,451,956	531,602	147,900
Other Expenditure & Income	8,861,000	(256,000)	8,605,000	433,000	525,100	(92,100)	122,000
Joint Boards	2,430,000		2,430,000	915,700	896,417	19,283	0
Contingency - Welfare	130,000	0	130,000	0	1,788	(1,788)	0
Health & Social Care Partnership	587,400	0	587,400	(256,667)	(286,026)	29,359	0
Service Resource Adjustment	0	0	0			0	0
Additional Council Tax Income		0	0	0	0	0	0
General Fund Sub-total	334,556,900	0	334,556,900	127,966,704	128,367,074	(400,370)	767,900
Housing Revenue Account	0	0	0	(3,041,514)	(3,645,023)	603,509	(160,000)
TOTAL	334,556,900	0	334,556,900	124,925,190	124,722,051	203,139	607,900

Summary of Operational Adjustments.

Devolved School Management	0
Revenue Support Grant - £256K Transfer to IJB	0
Approved 5 September 2024 Cabinet	0
-	<u>0</u>
	<u>0</u>

Budgetary Control Statement
Period 5 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	191,134,924	(247,294)	190,887,630	79,523,322	78,392,683	1,130,639	(2,265,200)
Property Costs	24,753,805	76,468	24,830,273	11,866,517	9,886,730	1,979,787	308,500
Transport Costs	7,538,750	8,997	7,547,747	3,241,195	3,067,768	173,427	43,500
Supplies & Services	69,869,493	237,004	70,106,497	23,980,452	23,321,378	659,074	(1,765,100)
Third Party Payments	71,627,300	256,018	71,883,318	24,089,195	27,301,721	(3,212,526)	(3,625,600)
Transfer Payments	19,938,300	0	19,938,300	6,360,164	7,417,096	(1,056,932)	(2,592,600)
Support Services	15,370,000	0	15,370,000	162,542	0	162,542	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	21,264,900	0	21,264,900	0	0	0	0
Financing Costs	5,671,000	0	5,671,000			0	54,000
TOTAL EXPENDITURE	427,168,472	331,193	427,499,665	149,223,387	149,387,376	(163,989)	(9,842,500)
Income	(92,611,572)	(331,193)	(92,942,765)	(24,298,197)	(24,665,325)	367,128	10,450,400
TOTAL	334,556,900	0	334,556,900	124,925,190	124,722,051	203,139	607,900

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	134,366,524	(247,294)	134,119,230	53,902,143	53,573,719	328,424	(1,221,300)
	Property Costs	17,392,305	76,468	17,468,773	9,062,421	7,599,422	1,462,999	322,700
	Transport Costs	2,909,950	8,997	2,918,947	1,297,992	1,210,368	87,624	(21,700)
	Supplies & Services	31,956,393	493,004	32,449,397	11,171,770	10,974,620	197,150	(167,400)
	Third Party Payments	11,347,100	18	11,347,118	5,626,243	5,695,590	(69,347)	98,200
	Transfer Payments	1,139,200	0	1,139,200	702,737	485,115	217,622	(216,300)
	Support Services	6,767,400	0	6,767,400	0	0	0	0
	Depcn And Impairment Losses	12,999,900	0	12,999,900	0	0	0	0
Total Expenditure		218,878,772	331,193	219,209,965	81,763,306	79,538,834	2,224,472	(1,205,800)
	Income	(18,420,372)	(331,193)	(18,751,565)	(5,312,425)	(4,573,338)	(739,087)	1,939,900
Education	TOTAL	200,458,400	0	200,458,400	76,450,881	74,965,496	1,485,385	734,100

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.

0

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	20,271,610		20,271,610	7,597,661	6,718,469	879,192	212,900
	Primary Education	61,157,322		61,157,322	24,539,065	24,181,012	358,053	(101,700)
	Secondary Education	79,989,742		79,989,742	32,240,015	31,180,041	1,059,974	100,400
	Schools Other	3,835,257		3,835,257	1,249,113	926,352	322,761	42,000
	Special Education	10,846,487		10,846,487	4,141,594	3,755,749	385,845	145,000
	Psychological Service	1,031,381		1,031,381	414,281	516,344	(102,063)	32,800
	Transport (excl Spec Educ)	1,417,800		1,417,800	716,744	797,430	(80,686)	(32,500)
	Bursaries / Emas	0		0	0	(15,227)	15,227	0
	Provision for Clothing	301,000		301,000	263,604	248,040	15,564	0
	Administration & Support	9,365,901		9,365,901	1,359,206	1,405,874	(46,668)	(86,400)
	School Crossing Patrollers	0		0	(17,993)	23,250	(41,243)	0
	Catering	0		0	(262,344)	(5,819)	(256,525)	237,900
	Cleaning & Janitorial	2,021,300		2,021,300	578,372	1,693,617	(1,115,245)	51,200
	Culture & Leisure Services	10,220,600		10,220,600	3,631,563	3,540,364	91,199	132,500
Education	TOTAL	200,458,400	0	200,458,400	76,450,881	74,965,496	1,485,385	734,100

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.

0

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	73,409,500	256,000	73,665,500	27,945,902	29,828,903	(1,883,001)	0
Contribution to Integration Joint Board	TOTAL	73,409,500	256,000	73,665,500	27,945,902	29,828,903	(1,883,001)	0

Summary of Operational Adjustments:
Revenue Support Grant - Increase/Transfer to
IJB Approved 5 September 2024 Cabinet

256,000

256,000

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	73,409,500	256,000	73,665,500	27,945,902	29,828,903	(1,883,001)	0
Contribution to Integration Joint Board	TOTAL	73,409,500	256,000	73,665,500	27,945,902	29,828,903	(1,883,001)	0

Summary of Operational Adjustments:
Revenue Support Grant - Increase/Transfer to
IJB Approved 5 September 2024 Cabinet

256,000

256,000

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	16,622,600	0	16,622,600	6,241,788	6,395,704	(153,916)	(854,100)
	Property Costs	4,634,400	0	4,634,400	1,707,709	1,717,147	(9,438)	(11,400)
	Transport Costs	4,066,000	0	4,066,000	1,694,163	1,713,143	(18,980)	86,200
	Supplies & Services	20,948,800	0	20,948,800	5,853,909	5,164,913	688,996	(371,300)
	Third Party Payments	784,600	0	784,600	78,592	492,153	(413,561)	(2,180,500)
	Transfer Payments	1,452,200	0	1,452,200	573,993	1,242,347	(668,354)	(1,692,600)
	Support Services	2,561,500	0	2,561,500	162,542	0	162,542	0
	Depcn And Impairment Losses	6,873,400	0	6,873,400	0	0	0	0
Total Expenditure		57,943,500		57,943,500	16,312,696	16,725,407	(412,711)	(5,023,700)
	Income	(22,716,600)	0	(22,716,600)	(5,811,227)	(6,501,617)	690,390	4,304,700
Environment	TOTAL	35,226,900	0	35,226,900	10,501,469	10,223,790	277,679	(719,000)

Summary of Operational Adjustments:

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0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,817,600	0	1,817,600	408,497	446,670	(38,173)	18,600
	Environment Accommodation	51,100	0	51,100	452,333	996,837	(544,504)	16,500
	Office Accommodation	0	0	0			0	49,400
	Planning & Development	931,500	0	931,500	240,685	369,484	(128,799)	103,000
	Economic Development Summary	1,118,000	0	1,118,000	339,696	785,980	(446,284)	81,500
	Roads - Council	14,804,700	0	14,804,700	4,069,659	4,109,969	(40,310)	0
	Roads Contracting Unit	0	0	0	(79,873)	(97,368)	17,495	0
	Parks	2,530,400	0	2,530,400	139,913	(553,110)	693,023	39,800
	Cleansing & Recycling	2,684,900	0	2,684,900	(328,250)	(1,043,202)	714,952	73,500
	Waste Management	6,945,100	0	6,945,100	1,859,051	1,777,407	81,644	168,100
	Protective Services	1,173,700	0	1,173,700	386,803	288,397	98,406	8,100
	Transport	0	0	0	(81,634)	75,052	(156,686)	0
	Neighbourhood Services Mgmt	8,700	0	8,700	2,041,532	2,081,449	(39,917)	(18,900)
	Env Strat/ Op Management	198,500	0	198,500	100,258	66,910	33,348	83,500
	Non Operational Properties	136,900	0	136,900	49,258	19,400	29,858	37,400
	Other Housing	2,440,200	0	2,440,200	758,898	756,212	2,686	(1,370,300)
	Strategy - Bi Team	385,600	0	385,600	144,643	143,703	940	(9,200)
Environment	TOTAL	35,226,900	0	35,226,900	10,501,469	10,223,790	277,679	(719,000)

Summary of Operational Adjustments:

-

0

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,423,100	0	2,423,100	909,873	794,452	115,421	81,900
	Property Costs	28,000	0	28,000	11,667	72,902	(61,235)	(35,000)
	Transport Costs	17,800	0	17,800	7,417	738	6,679	0
	Supplies & Services	258,100	0	258,100	76,377	123,981	(47,604)	30,000
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
Total Expenditure		2,727,000		2,727,000	1,005,334	992,073	13,261	76,900
	Income	(1,210,500)	0	(1,210,500)	(259,300)	0	(259,300)	99,400
Environment - Support	TOTAL	1,516,500	0	1,516,500	746,034	992,073	(246,039)	176,300

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	1,002,500	0	1,002,500	417,055	415,513	1,542	105,800
	Accommodation	0	0	0	0	0	0	
	Property & Technical - Strategy	514,000	0	514,000	328,979	576,560	(247,581)	70,500
Environment - Support	TOTAL	1,516,500	0	1,516,500	746,034	992,073	(246,039)	176,300

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	26,000	0	26,000	9,667	9,444	223	(600)
	Transport Costs	3,200	0	3,200	1,334	1,650	(316)	
	Supplies & Services	597,500	0	597,500	105,843	116,559	(10,716)	800
	Support Services	645,100	0	645,100	0	0	0	
	Depcn And Impairment Losses	3,900	0	3,900	0	0	0	
	Total Expenditure	1,275,700		1,275,700	116,844	127,653	(10,809)	200
	Income	(984,300)	0	(984,300)	(118,458)	(104,373)	(14,085)	276,900
Chief Executives Office	TOTAL	291,400	0	291,400	(1,614)	23,280	(24,894)	277,100

Summary of Operational Adjustments:

- 0
0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	(363,800)	0	(363,800)	101,300	101,342	(42)	300,000
	Corporate Management	590,000		590,000			0	
	Licensing	55,700	0	55,700	(69,623)	(42,502)	(27,121)	(22,900)
	Licensing Board	9,500	0	9,500	(33,291)	(35,560)	2,269	
Chief Executives Office	TOTAL	291,400	0	291,400	(1,614)	23,280	(24,894)	277,100

Summary of Operational Adjustments:

- 0
0

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,152,300	0	3,152,300	1,184,397	1,072,286	112,111	98,100
	Property Costs	0	0	0	0	0	0	
	Transport Costs	0	0	0	0	2	(2)	
	Supplies & Services	242,100	0	242,100	57,912	38,693	19,219	29,300
	Third Party Payments	81,000	0	81,000	0	0	0	
	Transfer Payments	0		0	0	0	0	
	Support Services	0		0	0	0	0	
Total Expenditure		3,475,400		3,475,400	1,242,309	1,110,981	131,328	127,400
	Income	(563,400)	0	(563,400)	(46,208)	(27,543)	(18,665)	(63,000)
Chief Executives Office - Support	TOTAL	2,912,000	0	2,912,000	1,196,101	1,083,438	112,663	64,400

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	433,500	0	433,500	193,838	183,378	10,460	(2,900)
	Accountancy & Directorate	1,397,000	0	1,397,000	575,656	545,256	30,400	6,300
	Legal Services	491,300	0	491,300	193,680	161,962	31,718	39,500
	Purchasing & Procurement	303,800	0	303,800	130,193	91,730	38,463	33,900
	Internal Audit	286,400	0	286,400	102,734	101,112	1,622	(12,400)
Chief Executives Office - Support	TOTAL	2,912,000	0	2,912,000	1,196,101	1,083,438	112,663	64,400

Budgetary Control Statement
 Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,027,700	0	6,027,700	2,253,740	2,384,520	(130,780)	(997,100)
	Property Costs	76,000	0	76,000	35,224	24,224	11,000	5,200
	Transport Costs	73,200	0	73,200	29,183	17,559	11,624	(12,000)
	Supplies & Services	2,346,500	0	2,346,500	416,484	564,621	(148,137)	(231,400)
	Third Party Payments	312,800	0	312,800	115,417	149,910	(34,493)	(11,500)
	Transfer Payments	17,271,300	0	17,271,300	5,051,917	5,674,798	(622,881)	(722,700)
	Support Services	1,833,200	0	1,833,200	0	0	0	0
	Depcn And Impairment Losses	184,300	0	184,300	0	0	0	0
Total Expenditure		28,125,000		28,125,000	7,901,965	8,815,632	(913,667)	(1,969,500)
	Income	(14,962,700)	0	(14,962,700)	(4,849,625)	(5,154,773)	305,148	1,934,600
Business Operations & Partnerships	TOTAL	13,162,300	0	13,162,300	3,052,340	3,660,859	(608,519)	(34,900)

Summary of Operational Adjustments:

-	0
	<u>0</u>
	<u><u>0</u></u>

Budgetary Control Statement
 Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	931,300	0	931,300	274,035	244,044	29,991	29,300
	Community Planning	354,800	0	354,800	95,061	239,149	(144,088)	(17,500)
	Community Safety	1,435,300	0	1,435,300	540,909	623,583	(82,674)	(200,800)
	Registrars & Customer First	340,300	0	340,300	364,304	294,975	69,329	24,800
	Grants	0	0	0	0	1,146	(1,146)	0
	Auchenback Resource Centre	30,700	0	30,700	12,792	17,692	(4,900)	0
	Strategic Insight & Comm.Mgmt.	37,400	0	37,400	0	33,743	(33,743)	0
	Members Expenses	538,500	0	538,500	211,408	211,756	(348)	(4,800)
	MART	1,075,000	0	1,075,000	372,450	407,419	(34,969)	17,300
	Directorate	3,900	0	3,900	117,509	112,261	5,248	1,000
	Business Support Team	14,100	0	14,100	178,618	155,870	22,748	(8,100)
	Housing Benefits	1,105,500	0	1,105,500	157,536	694,266	(536,730)	124,700
	Revenues - Benefits	1,004,700	0	1,004,700	292,062	196,714	95,348	(43,600)
	Council Tax/Ndr	5,336,400	0	5,336,400	197,533	175,515	22,018	65,400
	Cost Of Elections	39,800	0	39,800	13,541	20,605	(7,064)	(100)
	Democratic Representation & Management	914,600	0	914,600	224,582	232,121	(7,539)	(22,500)
Business Operations & Partnerships	TOTAL	13,162,300	0	13,162,300	3,052,340	3,660,859	(608,519)	(34,900)

Summary of Operational Adjustments:

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Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,170,300	0	7,170,300	2,693,073	2,587,128	105,945	(68,400)
	Property Costs	1,200	0	1,200	1,083	585	498	0
	Transport Costs	20,400	0	20,400	8,460	6,711	1,749	0
	Supplies & Services	5,584,800	0	5,584,800	4,271,567	3,863,074	408,493	6,400
	Third Party Payments	26,000	0	26,000	26,000	3,783	22,217	(3,800)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
Total Expenditure		12,802,700		12,802,700	7,000,183	6,461,281	538,902	(65,800)
	Income	(1,860,400)	0	(1,860,400)	(16,625)	(9,325)	(7,300)	213,700
Business Ops & Partnerships - Support	TOTAL	10,942,300	0	10,942,300	6,983,558	6,451,956	531,602	147,900

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	606,300	0	606,300	149,906	153,370	(3,464)	2,500
	Digital Services	6,619,300	0	6,619,300	5,070,796	4,520,375	550,421	215,300
	Strategy - Support	335,400	0	335,400	121,964	93,317	28,647	(8,000)
	Communications	360,200	0	360,200	149,398	150,121	(723)	(5,800)
	Printing	165,100	0	165,100	68,182	80,052	(11,870)	7,500
	Human Resources & Payroll	1,928,500	0	1,928,500	694,375	823,455	(129,080)	(58,200)
	Customer Services	64,800	0	64,800	21,629	22,895	(1,266)	1,400
	Digital Transformation Team	139,600	0	139,600	353,872	216,661	137,211	(1,500)
	Insight	267,900	0	267,900	85,729	122,963	(37,234)	6,100
	Project Management Office	455,200	0	455,200	267,707	268,747	(1,040)	(11,400)
Business Ops & Partnerships - Support	TOTAL	10,942,300	0	10,942,300	6,983,558	6,451,956	531,602	147,900

Budgetary Control Statement
 Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	8,828,800	(256,000)	8,572,800	433,000	592,000	(159,000)	122,000
	Support Services	32,200		32,200	0	0	0	
Total Expenditure		8,861,000	(256,000)	8,605,000	433,000	592,000	(159,000)	122,000
	Income	0	0	0	0	(66,900)	66,900	
Other Expenditure & Income	TOTAL	8,861,000	(256,000)	8,605,000	433,000	525,100	(92,100)	122,000

Summary of Operational Adjustments:
 Revenue Support Grant - Increase/Transfer to
 IJB Approved 5 September 2024 Cabinet

(256,000)

(256,000)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	8,861,000	(256,000)	8,605,000	433,000	592,000	(159,000)	122,000
	Income	0	0	0	0	(66,900)	66,900	
Other Expenditure & Income	TOTAL	8,861,000	(256,000)	8,605,000	433,000	525,100	(92,100)	122,000

Summary of Operational Adjustments:
 Revenue Support Grant - Increase/Transfer to
 IJB Approved 5 September 2024 Cabinet

(256,000)

(256,000)

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,430,000	0	2,430,000	915,700	896,417	19,283	
	Support Services	0		0	0	0	0	
Total Expenditure		2,430,000		2,430,000	915,700	896,417	19,283	
Joint Boards	TOTAL	2,430,000	0	2,430,000	915,700	896,417	19,283	0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,831,600		1,831,600	915,700	896,417	19,283	
	Renfrewshire Valuation J/Brd	598,400	0	598,400	0	0	0	
	Support Services	0		0	0	0	0	0
Joint Boards	TOTAL	2,430,000	0	2,430,000	915,700	896,417	19,283	0

Budgetary Control Statement
 Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	0	130,000	0	1,788	(1,788)	
Total Expenditure		130,000		130,000	0	1,788	(1,788)	0
Contingency - Welfare	TOTAL	130,000	0	130,000	0	1,788	(1,788)	0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	0	130,000	0	1,788	(1,788)	
Contingency - Welfare	TOTAL	130,000	0	130,000	0	1,788	(1,788)	0

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,486,700	0	28,486,700	10,223,813	9,753,837	469,976	288,000
	Property Costs	1,003,500	0	1,003,500	508,838	166,158	342,680	4,000
	Transport Costs	319,600	0	319,600	133,145	77,244	55,901	(9,000)
	Supplies & Services	2,292,100	0	2,292,100	764,716	904,056	(139,340)	(1,116,000)
	Third Party Payments	56,460,200	256,000	56,716,200	17,312,327	20,058,470	(2,746,143)	(1,528,000)
	Transfer Payments	75,600	0	75,600	31,517	14,836	16,681	39,000
	Support Services	2,616,000	0	2,616,000	0	0	0	0
	Depcn And Impairment Losses	1,203,400	0	1,203,400	0	0	0	0
	Total Expenditure	92,457,100	256,000	92,713,100	28,974,356	30,974,601	(2,000,245)	(2,322,000)
	Income	(12,889,900)	0	(12,889,900)	(1,285,121)	(1,431,724)	146,603	2,766,000
	Core funding from Integration Joint Board	(78,979,800)	(256,000)	(79,235,800)	(27,945,902)	(29,828,903)	1,883,001	(444,000)
Health & Social Care Partnership	TOTAL	587,400	0	587,400	(256,667)	(286,026)	29,359	0

Summary of operational adjustments
Revenue Support Grant - Increase/Transfer to
IJB Approved 5 September 2024 Cabinet

(256,000)

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(256,000)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,655,500	0	10,655,500	3,734,527	3,445,274	289,253	344,000
	Adult Health - Intensive Services	15,889,300	0	15,889,300	6,112,304	7,088,885	(976,581)	(639,000)
	Adult Health-Localities Services	0	0	0			0	
	Older People	20,285,300	0	20,285,300	7,000,190	7,215,979	(215,789)	324,000
	Physical Disability	6,044,600	0	6,044,600	2,485,771	2,591,491	(105,720)	(341,000)
	Learning Disability	16,870,600	0	16,870,600	5,724,189	6,647,370	(923,181)	(731,000)
	Recovery Services-Mental Health	2,142,400	0	2,142,400	1,153,630	1,309,118	(155,488)	(47,000)
	Criminal Justice	13,100	0	13,100	(68,557)	(67,163)	(1,394)	0
	Finance & Resources	7,666,400	256,000	7,922,400	1,547,181	1,311,923	235,258	1,534,000
		79,567,200	256,000	79,823,200	27,689,235	29,542,877	(1,853,642)	444,000
	Core Funding from Integration Joint Board	(78,979,800)	(256,000)	(79,235,800)	(27,945,902)	(29,828,903)	1,883,001	(444,000)
Health & Social Care Partnership	TOTAL	587,400	0	587,400	(256,667)	(286,026)	29,359	0

Summary of operational adjustments

Revenue Support Grant - Increase/Transfer to IJB Approved 5 September 2024 Cabinet

(256,000)

0

(256,000)

Budgetary Control Statement
Period 05 / 2425 31 August 2024

Period End: 31 August 2024

Period 05 / 2425

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,605,400	0	5,605,400	2,104,828	1,821,593	283,235	408,300
	Property Costs	1,647,600	0	1,647,600	539,575	306,292	233,283	23,000
	Transport Costs	166,800	0	166,800	69,501	40,353	29,148	0
	Supplies & Services	2,769,400	0	2,769,400	828,874	977,073	(148,199)	(67,500)
	Third Party Payments	292,600	0	292,600	14,916	5,398	9,518	0
	Transfer Payments			0	0	0	0	0
	Support Services	914,600	0	914,600	0	0	0	0
	Depcn And Impairment Losses	5,671,000	0	5,671,000	0	0	0	54,000
Total Expenditure		17,067,400		17,067,400	3,557,694	3,150,709	406,985	417,800
	Income	(17,067,400)	0	(17,067,400)	(6,599,208)	(6,795,732)	196,524	(577,800)
Housing Revenue Account	TOTAL	0	0	0	(3,041,514)	(3,645,023)	603,509	(160,000)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Housing Maintenance Team	3,659,900	0	3,659,900	1,286,953	1,260,061	26,892	95,300
	Hra - Client	(3,659,900)	0	(3,659,900)	(4,328,467)	(4,905,084)	576,617	(255,300)
Housing Revenue Account	TOTAL	0	0	0	(3,041,514)	(3,645,023)	603,509	(160,000)