

EAST RENFREWSHIRE COUNCILCABINET25 January 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 7 and is based on the financial position as at 31 October 2023 and subsequent assessment of pressures.

**RECOMMENDATION**

2. It is recommended that:
  - members note the forecast underlying General Fund operational underspend of £2,869k and the HRA operational overspend of £165k.
  - 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 7 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)	4,358
	<u><u>309,513</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
		<b>Note 3</b>	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
		<b>Note 4</b>	4,358

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 October 2023, the actual position against the phased budget shows a total net underspend of £1,360k, this is largely due to timing variances partly off-set by an increased demand for HSCP/Integration Joint Board services.
6. The forecasted outturn table below shows an overall favourable variance of £2.869m for the General Fund services. This includes estimated additional council tax income of £200k resulting from an increase in the property base. The projected outturn for the Housing Revenue Account is an overspend of £165k.
7. It is anticipated that the forecast pandemic pressures of £7,484k 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 estimated additional income provided by the Scottish Government to partly fund both these pay awards.
9. The projected outturn also includes additional expenditure of £3.228m resulting from the increased demand for social care services provided by the Health & Social Care Partnership (HSCP). This is an increase of £1.054m from the previously reported position (period 5). The HSCP management team continue to work on actions to mitigate the cost pressures as far as possible in the current year and while the Council has already indicated some non-recurring support, the Integration Joint Board are now entering into formal financial recovery planning with both the Council and NHS Greater Glasgow and Clyde. Until there is more clarity on this issue, including any increase to the funding arrangements, the projected overspend on social care services is recorded against the HSCP service within the Council's general fund.

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

Department	Period 07 Position £'000
Education	2,986
Contribution (to) IJB	(2,238)
Environment (Incl. O/Housing)	449
Environment – Support	(94)
Business Operations & Partnerships	(1,070)
Business Operations & P'ships - Support	(555)
Chief Executive's Office	16
Chief Executive's Office - Support	237
Other Expenditure & Income	1,524
Joint Boards	5
Corporate Contingency	0
HSCP	87
Housing Revenue Account	13
<b>Total £ Variance</b>	<b>1,360</b>
<b>Total Budgeted Expenditure</b>	<b>162,904</b>
<b>% Variance</b>	<b>0.83%</b>

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
Education	1,752	1,209	1,689
Contribution (to) IJB	0	0	0
Environment (Incl. O/Housing)	(366)	(339)	(335)
Environment – Support	33	41	35
Business Operations & Partnerships	(350)	(342)	(324)
Business Operations & Partnerships - Support	121	265	389
Chief Executive's Office	836	778	884
Chief Executive's Office - Support	148	125	190
Other Expenditure & Income	1,600	3,235	3,330
Joint Boards	4	4	4
Corporate Contingency	35	35	35
HSCP	(1,970)	(2,174)	(3,228)
Housing Revenue Account	0	0	(165)
Council Tax Income – Adjustment	0	200	200
<b>Total £ Variance</b>	<b>1,843</b>	<b>3,037</b>	<b>2,704</b>
Total Budgeted Expenditure	301,528	306,052	309,513
<b>% Variance</b>	<b>0.61%</b>	<b>0.99%</b>	<b>0.87%</b>

Notable variances are as follows:-

**i) Education**

The current position at period 7 is an underspend of £2,986k and is mainly due to a combination of timing and real variances within payroll costs and real variances in utility and food provision costs. The year end forecast is based on the information currently available and indicates an underspend of £1,689k. 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 £1,209k 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 7 is an underspend of £449k and consists of numerous favourable and adverse variances. In the main this is a timing issue in relation to favourable variances on Roads street lighting electricity costs and refugee grant income received in advance of expenditure. These are partly offset by adverse variances on Transport recharges, Planning fee income and Economic Development expenditure incurred in advance of grant income.

The year-end forecast indicates an overspend of £335k. 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 drivers of the projected overspend being reduced income from garden waste permits and continued increased expenditure on temporary

accommodation in relation to homelessness. On top of these, planning and building control fee income is projected to under-recover and there is some concern around the volatile sale of recyclables market and the impact this may have upon income generation. Costs of £1,236k 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 7 is an overspend of £94k. 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 £35k, 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 7 is an overspend of £1,070k resulting from a mix of timing and real variances across the services. The year-end forecast indicates an overspend of £324k which is mainly due to an overspend on Housing Benefit and operational issues affecting the Community Safety service. Costs of £4,726k 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 7 is an overspend of £555k which is mainly due to timing variances. The year-end forecast indicates an underspend of £389k which is mainly due to underspends on ICT contracts and variances in staffing and supplies budgets across a number of services. Costs of £177k 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 7 is an underspend of £253k and is mainly due to staff vacancies in Internal Audit and Legal Services. The year-end forecast indicates an underspend of £1,074k 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 7 is an underspend of £1,524k. 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 £334k within Pension Additional Allowances.

The year-end forecast indicates an underspend of £3,330k including the recovery of £2,657k from HMRC, a further £1,600k reflecting the variance between the pay award included in the budget and projected additional funding from Scottish Government in relation to both local government employees and teachers, offset by increased pension additional allowances from service restructures of £926k. While the additional funding for teachers has been confirmed, the additional funding in respect of local government employees is subject to confirmation by the Scottish Government.

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

Both the current period 7 and forecasted year-end positions show an overspend of £2,151k and £3,228k respectively and highlight the increased demand for social care services, in particular within both adult intensive services and adult localities services. The period 7 position includes both real and timing variances.

As outlined in paragraph 9 above, the HSCP management team continue to work on actions to mitigate the cost pressures as far as possible in the current year and while the Council has already indicated some non-recurring support, the Integration Joint Board are now entering into formal financial recovery planning with both the Council and NHS Greater Glasgow and Clyde. Until there is more clarity on this issue, including any increase to the funding arrangements, the projected overspend on social care services is recorded against the HSCP service within the Council's general fund.

**ix) Housing Revenue Account**

The current position at period 7 is an underspend of £13k and is largely a timing variance. The year-end projected outturn is an overspend of £165k 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. There is also the reduction in costs transferred to capital off-set by other smaller variances across the service. Management action will be taken to limit the projected overspend. 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 £2,704k and assumes that £7,484k 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**

11. It is recommended that:

- members note the forecast underlying General Fund operational underspend of £2,869k and the HRA operational overspend of £165k.
- 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**

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**BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements.

**BUDGET MONITORING REPORTS**

**PERIOD 07**

**31st OCTOBER 2023**

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## EDUCATION

**PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 - £1,689,400 UNDERSPEND****Pre Five Education (£704,500 underspend)**

Costs associated within 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 (£267k). In addition, there are payroll savings resulting from recent industrial action (£69k), delayed opening of the new St John's nursery class (£111k) and higher than budgeted staff turnover (£13k). Underspends are also forecasted on utility costs (£48k) and the provision of meals (£241k). This is offset by redundancy costs associated with approved savings (£33k) and higher employers national insurance costs as a result of the teachers' pay award (£11k).

**Primary Education (£141,200 underspend)**

The forecasted underspend relates to payroll savings following recent industrial action (£39k), a net saving on utility costs (£213k) and an underspend on school meals provision (£290k). 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 (£50k).

**Secondary Education (£298,600 underspend)**

The forecasted underspend relates to payroll savings following recent industrial action (£37k), an underspend in relation to non domestic rates (£54k), a net saving on utility costs (£265k) and an underspend on school meals provision (£349k). 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 (£239,500 overspend)**

In the main, the forecasted overspend relates to external placements for pupils with additional support needs (£122k), detriment costs associated with approved savings (£82k), increased national insurance costs (£19k) and costs of specialist equipment (£48k). This is offset by payroll savings following industrial action (£27k).

**Other Services (£67,900 overspend)**

This net overspend relates to variances across a number of areas and includes redundancy costs (£128k), 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 (£15k). 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 (£136k).

**Facilities Management (£693,500 underspend)**

An underspend is forecasted in relation to the Catering service (£382k). 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 forecasted 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 (£236k). In addition there are payroll savings in all facilities management services as a result of recent industrial action (£75k).

**Culture and Leisure Services (£159,000 underspend)**

In the main, the underspend relates to a forecast saving on utility costs (£263k) offset by an estimated claim for loss of income due to capital works carried out at Eastwood High school (£110k).

**Summary:** Period 7 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The forecast underspend of £1,689k is based on the information currently available. In addition estimated costs of £1,209k incurred will be met in full from the Covid grant reserve.

Overall the period 7 forecast can be summarised as payroll savings resulting from industrial action (£247k), underspends in staffing (£324k), utilities (£770k), 1140 hours early learning and childcare provision (£267k), delayed opening of St John's nursery class (£111k) and the catering service (£1,281k). This is offset by overspends in relation to detriment and redundancy costs associated with approved savings (£293k), replacement teaching costs (£400k), higher employer's national insurance (£406k), specialist equipment costs (£48k), external placement costs (£121k) and the estimated claim for loss of income (£110k).

The main movements from the period 5 forecast relate to payroll savings following industrial action (£247k), an underspend on 1140 hours provision (£267k), delayed opening St John's nursery class (£111k) and the catering service (£207k). These are partially offset by an overspend in replacement teaching costs (£400k).

**CONTRIBUTION TO INTEGRATION JOINT BOARD****PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 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) and reported separately to Council on 13 December 2023, there is a forecasted overspend of £3.228m as a result of increased demand and complexity not mirrored by the funding arrangements. While the Council has already indicated some non-recurring support, the IJB are now entering into formal financial recovery planning with both the Council and NHS Greater Glasgow and Clyde.

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 OCTOBER 2023 - £334,600 OVERSPEND****Directorate & Management - incl. Energy Management (£196,400 Overspend)**

Whilst payroll costs are projected to overspend (£230k), contributions from the Modernisation and Get to Zero Funds (£110k) will partially offset this. A net overspend on electricity costs for Electric Vehicle Charging Points is projected (£70k).

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

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

**Office Accommodation (£25,000 Underspend)**

A small underspend in Property Costs, namely Rates and Water Charges, is projected (£25k).

**Planning and Building Control – incl. Strategy BI Team (£76,200 Overspend)**

Amidst the current economic climate, fee income is projected to under-recover (£240k). This will be partially offset with an over-recovery of interest on developer contribution balances (£150k) and a projected underspend on payroll costs (£20k).

**Economic Development (£125,300 Underspend)**

Payroll costs, excluding those which are grant funded, are projected to underspend (£60k) 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 (£2.3m) 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 (£77,700 Underspend)**

Given a high level of vacancies across the service, an underspend is projected in relation to School Crossing Patrollers (£190k). This will be partially offset by projected overspends on Materials and Subcontractors (£90k). Additional grant income (£650k) will offset corresponding grant related expenditure, namely payroll and contractor costs.

**Neighbourhood Services (£136,300 Underspend)**

An underspend in payroll costs is projected (£300k) given the high level of turnover being experienced by the service, albeit a number of agency staff are in post to partially offset (£170k).

**Parks (£10,000 Overspend)**

An overspend is projected in relation to essential woodland maintenance (£20k), which will be partially offset by a projected over-recovery in operational income (£10k).

**Cleansing (£277,100 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 (£20k). Whilst Commercial Waste income is projected to over-recover (£80k), it is anticipated that this will be offset by an overspend on Transport costs (£70k).

**Waste Management (£129,200 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 requires close monitoring by officers with an under-recovery being projected (£160k). Partially offsetting these is a projected underspend in civic amenity site disposal costs (£70k).

**Protective Services (£26,600 Underspend)**

A small underspend in payroll costs (£15k) along with some smaller projected underspends (£10k) across the service.

**Other Housing (£63,400 Overspend)**

An overspend on temporary accommodation is projected (£365k) as the Council continue to refurbish properties and voids for short term stays in addition to incurring significant spend on Bed & Breakfast accommodation. These costs will be partially offset with covid related grant funding (£300k). Projected overspends in payroll costs (£170k), Supplies & Services (£35k) and Payments to Other Bodies (£85k) 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, as noted above, namely: reduced income from garden waste permits, a volatile sale of recyclables market, significant temporary accommodation/homelessness expenditure and a reduction in planning & building control fee income.

The projections include an assumption that £1.236m 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.

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES****PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £35,100 UNDERSPEND****Property & Technical - Operations (£8,800 Underspend)**

Payroll costs are projected to underspend (£100k) due to vacancies. This will be largely offset by a corresponding under-recovery in costs recharged to capital (£71k) and an overspend on professional fees (£20k).

**Property & Technical – Strategy (£26,300 Underspend)**

An underspend in payroll costs (£30k) is projected given staff turnover across the service. Projected overspends in agency staff and consultancy spend (£507k) will be recharged to capital projects (£507k).

**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 a small underspend being projected at this stage.

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, vacancies across the service results in a small underspend being projected at this stage.

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

**BUSINESS OPERATIONS & PARTNERSHIPS****PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £324,100 OVERSPEND****Communities and Community Planning (£74,100 Underspend)**

The underspend is as a result of vacancies in Community Planning of £49k, Communities of £23k together with a minor underspend on supplies within Communities of £2.1k. The figures include funding from the Covid reserve of £36k to cover an additional post.

**Community Safety (£258,000 Overspend)**

The overspend is due to a combination of agency costs, overtime working and temporary posts to cover vacancies and sickness absence totalling £158k. In addition, there is a knock-on effect of the building security saving of £100k from 2022/23 which was not achieved.

**Money Advice & Registrars (£51,600 Underspend)**

The underspend is due staff vacancies.

**Customer First (£12,500 Overspend)**

The overspend is due to a combination of increased staffing costs of £24k offset by lower spending on supplies of £11.5k.

**Members Expenses and Democratic Services (£46,000 Underspend)**

The variance relates to a combination of an underspend on the Members employers superannuation budget of £19k and slippage on vacancies of £27k.

**Directorate, Strategic Insight & Communities Management (£45,500 Underspend)**

The underspend relates to slippage on a vacant post.

**Revenues Benefits and Business Support (£36,000 Underspend)**

The underspend is due to slippage on staffing of £32k, lower spending on transport costs of £10k offset by increased spending on supplies of £6k. The figures include funding from the Covid reserve of £185k to cover the overspend in Crisis and Community Care Grants.

**Housing Benefits (£398,900 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 HB overpayments of £92k offset by additional income of £25k and an underspend on staffing of £8k.

**Council Tax/Non Domestic Rates (£92,100 Underspend)**

The underspend relates to an increase in the recovery of Statutory Additions of £87k and slippage on staffing of £5k. . The figures include funding from the Covid reserve of £465k 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 7 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The projections include an assumption that £4,726k of expenditure will be met from the Covid grant reserve.

The operational overspend of £324k 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.

**BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES**  
**PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £388,600 UNDERSPEND**

**Revenues (£49,300 Underspend)**

The underspend relates to slippage on vacant posts of £54k offset by increased spending on supplies of £5k.

**Digital Services (£322,500 Underspend)**

The variance is due to a combination of underspends on IT contracts totalling £246k together with underspends in payroll of £77k.

**Strategy – Support and Insight (£29,400 Underspend)**

The underspend relates to slippage in filling a vacant post.

**Communications & Printing (£7,300 Underspend)**

The variance is due to an underspend on supplies of £3k, a reduction in transport costs of £8k offset by an overspend on payroll of £4k.

**Human Resources (£16,300 Overspend)**

The overspend is mainly due to additional hours worked within the HR Direct team.

**Payroll (£9,600 Overspend)**

The overspend is due to increased staff costs as a result of overtime working of £7k and increased supplies costs of £3k.

**Customer First Reception (£6,000 Underspend)**

The underspend relates to slippage in filling a vacant post.

**Digital Transformation – (no variance)**

**Summary:**

Period 7 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The projections include an assumption that £177k of expenditure will be met in full from the Covid grant reserve.

The operational underspend of £388k is mainly due to underspends on ICT contracts and variances in staffing and supplies budgets across a number of services.

**CHIEF EXECUTIVE'S OFFICE – NON SUPPORT****PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £883,600 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 (£9.3k) due to lower taxi licensing income. Additional external audit fees (£57.1k) in Accountancy have also reduced the outturn forecast.

**Summary:**

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 7 of £884k is due mainly to higher Temporary Loans Fund Interest.

**CHIEF EXECUTIVE'S OFFICE - SUPPORT****PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £190,100 UNDERSPEND**

The projected underspend of £190k is comprised of several variances:

There are projected underspends in Internal Audit (£87k), Legal Services (£107k) and Procurement (£20k) due to staff vacancies. In addition, supplies and services in Accountancy (£16k) and Legal (£7k) 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 (£46.9k) due to lower demand than originally budgeted for.

**Summary:**

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at period 7 of £190k is due to vacant posts in Internal Audit, Legal Services 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.



## OTHER EXPENDITURE &amp; INCOME

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £3,330,000 UNDERSPEND

**Restructuring Costs (Nil Variance)**

It is expected resources will be fully utilised to meet restructure commitments and redeployment costs known at this time. This could still be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

**Other Services (£4,255,500 Underspend)**

Additional funding from Scottish Government in relation to 23-24 Local Government and Teachers pay award is anticipated. The underspend includes £1,600k to reflect this projected variance between pay award as offered/settled and resource projections. The underspend also includes £2,657k from HMRC relating to a successful VAT appeal dating back as far as 2006, this is an increase of £850k from the previous forecast (period 5) and includes the second part of the historic VAT claim.

**Unallocated Overheads (£925,500 Overspend)**

Forecast pension revised based on latest anticipated utilisation of funds.

**Loan Debt (Nil Variance)**

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

**Summary:**

Period 7 figures are prepared on a probable outturn basis and reflect projected full year costs. The reported position of £3,330k will be monitored and adjusted throughout the year as additional information, including Scottish Government funding for the Local Government pay award, becomes available.

## HEALTH &amp; SOCIAL CARE PARTNERSHIP

## PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £3,228,000 OVERSPEND

**Children & Families & Public Protection (£65,000 Overspend)**

We have an increase in projected costs of £67k since last reported. Although we have managed vacancies (£254k) and maximised reserves and grant income (241k), intelligence around the achievement of savings from our Supporting People Framework now indicates a shortfall here (214k). Other pressures within the current year include residential care and fostering and adoption (£212k) costs, based on the current numbers of looked after children, along with unaccompanied asylum seekers children we are looking after in residential accommodation (£161k). There are other minor overspends totalling (£27k). This will continue to be monitored as the year progresses and we know further activity is likely.

**Adult – Intensive Services (£1,490,000 Overspend)**

Within Care at Home we are seeing continued capacity constraints along with increased demand and complexity (both purchased and the in-house service) of £1,279k. There is also pressure within Telecare Responders (£239k) based on staffing and working patterns and within Bonnyton House (£250k) predominately staffing and agency costs to meet staff ratios given current absence levels. These pressures are offset in part by staff turnover and vacancies within Day Services and the Home from Hospital team (£362k). Unachieved savings from our Supporting People Framework indicate a shortfall here of £83k.

Although this is a reduction in spend of £10k since last reported this reflects the ongoing recruitment challenges across the sector.

**Adult – Localities Services (£1,456,000 Overspend)**

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

1. Older People (£609k overspend) - within residential and nursing care our projections indicate we will be broadly on budget. There is an overspend in localities directly purchased care at home and direct payment commitments of £257k with staff turnover partially offsetting these pressures. Projected costs now include unachieved savings from our Supporting People Framework of £427k. Since last reported this is an increase £251k as we have revised our more prudent projections on staffing and care costs.

2. Physical & Sensory Disability (£58k overspend) - care package projected costs and equipment (£68k) per the number of people supported and increased demand for community based support. There is also a shortfall in the Supporting People saving of £108k. These pressures are offset in part by turnover of £99k. This is a reduction in projected costs of £88k since last reported.

3. Learning Disability (£789k overspend) - due to care commitments (£474k) and unachieved savings from our Supporting People Framework (£468k). This is offset in part by turnover within community based services (£155k). This is an increase of £845k as in addition to the savings shortfall we have seen out of area expenditure increasing alongside transition costs for young adults being much higher than previously.

**Recovery Services – Mental Health & Addictions (£33,000 Overspend)**

The projected overspend has decreased by £105k which is mainly due to a reduction in the number of people currently receiving support. This may change as the year continues.

**Finance & Resources (£184,000 Overspend)**

There is very little staff turnover at this stage in the financial year causing a pressure. This is a reduction in projected cost of £5k due to action planning work to hold vacancies and further limit all non-essential spend – unachieved savings in relation to the timing of HSCP wide staffing restructuring is recorded here (£100k).

Continued on next page

## HEALTH &amp; SOCIAL CARE PARTNERSHIP

## PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £3,228,000 OVERSPEND

(Continued from previous page)

**Contribution from IJB (£Nil)**

Based on the above there is a projected overspend of £3,228k. As last reported to the IJB in November there is insufficient reserve with the IJB to meet the projected overspend after budget phasing reserve, the in year pressure reserve and general reserve have been utilised to support delivery of our significant savings programme of £6.730m relating to the Council contribution (£7.056m in total).

In November our report to the IJB indicated an overspend of £1,828k but signalled this would be higher, in particular in relation to the level of savings from our Supporting People Framework not being achieved, the projected impact of this shortfall (£1,400k) is now included above. At its meeting on 22nd November the IJB agreed to move to substantial and critical care only to try and minimise the level of overspend this financial year. Whilst recognising and appreciating the indication of support from the Council in year, the IJB also agreed to commence the financial recovery process with both partners.

**Summary:**

The above figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs.

The projected outturn above highlights a potential overspend of £3,228k. The Chief Officer and her management team continue to work on actions to mitigate cost pressures as far as is possible in the current year, including revising the Supporting People Framework to substantial and critical only. Following discussions with partner Chief Executives and the meeting of the IJB in November the process for financial recovery has now commenced.

The projected costs against budget will continue to be reviewed as the year progresses, with continued action taken where possible to minimise the projected overspend, whilst continuing to deliver our significant savings and our recovery and renewal programme.

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2023 – £165,000 OVERSPEND**

### **Housing Revenue Account (£165,000 Overspend)**

Due to a higher than budgeted pay award, payroll costs are projected to overspend (£190k). The HRA receives no additional support to fund the pay award. This increased cost must be funded from within the resources currently available.

On top of this, net operational income is projected to under-recover (£100k) and this is mainly due to an anticipated reduction in recharges to capital.

Offsetting these, loans charges are projected to be lower than budgeted (£30k) whilst the contribution to the bad debt provision has been reduced (£66k) based on previous years experience. There are a number of other variances projected across a number of expense heads which net (approximately) to a £30k underspend.

The HRA is under financial pressure mainly from the increased pay award. Management action to address the overspend includes limiting further expenditure to essential spend only and reviewing the recovery of costs to capital.

### **Summary:**

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

A full review of the Housing Revenue Account Business Plan is taking place and work on this will link into future projections. Management action will be taken to limit the projected overspend noted above.

The projections include an assumption that £50k of expenditure will be met in full from the Covid grant reserve.

Budgetary Control Statement  
Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	186,510,800	2,721,300	189,232,100	94,857,309	91,871,736	2,985,573	1,689,400
Contribution to Integration Joint Board	67,656,000	0	67,656,000	40,425,122	42,662,909	(2,237,787)	0
Environment	33,493,000	0	33,493,000	14,743,386	14,294,252	449,134	(334,600)
Environment - Support		0	0	915,820	1,009,589	(93,769)	35,100
Chief Executives Office	770,500	2,900	773,400	(53,368)	(68,963)	15,595	883,600
Chief Executives Office - Support		0	0	1,766,910	1,529,690	237,220	190,100
Business Operations & Partnerships	12,347,500	157,100	12,504,600	4,268,080	5,337,952	(1,069,872)	(324,100)
Business Ops & Partnership - Support		0	0	7,886,377	8,441,178	(554,801)	388,600
Other Expenditure & Income	2,871,400	0	2,871,400	604,100	(919,624)	1,523,724	3,330,000
Joint Boards	2,379,000		2,379,000	1,919,500	1,914,404	5,096	3,800
Contingency - Welfare	94,100	0	94,100	0	0	0	35,000
Health & Social Care Partnership	(70,000)	579,700	509,700	(359,333)	(446,137)	86,804	(3,228,000)
Council Tax/Service Resource Adjustment	0	0	0			0	200,000
Additional RSG Funding		0	0	0	0	0	0
Transfer from Capital Reserves	0	0	0			0	0
General Fund - subtotal	306,052,300	3,461,000	309,513,300	166,973,903	165,626,986	1,346,917	2,868,900
Housing Revenue Account	0	0	0	(4,069,445)	(4,082,941)	13,496	(165,000)
<b>TOTAL</b>	<b>306,052,300</b>	<b>3,461,000</b>	<b>309,513,300</b>	<b>162,904,458</b>	<b>161,544,045</b>	<b>1,360,413</b>	<b>2,703,900</b>

Summary of Operational Adjustments.

Devolved School Management	0
Capital charges	3,461,000
	<u>3,461,000</u>

Budgetary Control Statement  
 Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	190,163,500	(368,000)	189,795,500	111,823,800	110,966,672	857,128	(4,735,500)
Property Costs	23,790,800	32,600	23,823,400	13,990,939	12,843,458	1,147,481	535,800
Transport Costs	6,883,800	2,700	6,886,500	3,922,680	3,807,550	115,130	(18,000)
Supplies & Services	68,809,300	774,900	69,584,200	33,426,874	32,417,921	1,008,953	(619,500)
Third Party Payments	64,434,800	2,000	64,436,800	35,563,577	37,993,685	(2,430,108)	(7,785,400)
Transfer Payments	21,457,200	0	21,457,200	9,468,162	9,752,619	(284,457)	931,500
Support Services	14,144,300	0	14,144,300	237,825	0	237,825	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	17,562,900	3,461,000	21,023,900	0	0	0	0
Financing Costs	5,310,000	0	5,310,000			0	30,000
<b>TOTAL EXPENDITURE</b>	<b>412,556,600</b>	<b>3,905,200</b>	<b>416,461,800</b>	<b>208,433,857</b>	<b>207,781,905</b>	<b>651,952</b>	<b>(11,661,100)</b>
Income	(106,504,300)	(444,200)	(106,948,500)	(45,529,399)	(46,237,860)	708,461	14,165,000
Council Tax Resource Adjustment							200,000
<b>TOTAL</b>	<b>306,052,300</b>	<b>3,461,000</b>	<b>309,513,300</b>	<b>162,904,458</b>	<b>161,544,045</b>	<b>1,360,413</b>	<b>2,703,900</b>

Budgetary Control Statement  
Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	131,988,100	(368,000)	131,620,100	74,863,891	73,786,635	1,077,256	(325,300)
	Property Costs	17,075,900	32,600	17,108,500	10,510,166	9,852,505	657,661	776,600
	Transport Costs	2,626,100	2,700	2,628,800	1,418,807	1,330,458	88,349	(36,600)
	Supplies & Services	35,250,600	774,900	36,025,500	17,711,912	15,519,904	2,192,008	1,567,300
	Third Party Payments	10,831,600	2,000	10,833,600	7,480,460	7,468,605	11,855	(1,235,700)
	Transfer Payments	1,127,900		1,127,900	813,087	945,047	(131,960)	(311,100)
	Support Services	6,095,800		6,095,800	0	0	0	0
	Depcn And Impairment Losses	11,821,900	2,721,300	14,543,200	0	0	0	0
<b>Total Expenditure</b>		<b>216,817,900</b>	<b>3,165,500</b>	<b>219,983,400</b>	<b>112,798,323</b>	<b>108,903,154</b>	<b>3,895,169</b>	<b>435,200</b>
	<b>Income</b>	<b>(30,307,100)</b>	<b>(444,200)</b>	<b>(30,751,300)</b>	<b>(17,941,014)</b>	<b>(17,031,418)</b>	<b>(909,596)</b>	<b>1,254,200</b>
<b>Education</b>	<b>TOTAL</b>	<b>186,510,800</b>	<b>2,721,300</b>	<b>189,232,100</b>	<b>94,857,309</b>	<b>91,871,736</b>	<b>2,985,573</b>	<b>1,689,400</b>

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.

Capital Charges	-
	2,721,300
	<u>2,721,300</u>

Budgetary Control Statement  
Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate	Budget Estimate to Per 07 Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	12,332,600	(14,100)	12,318,500	2,199,276	1,304,889	894,387	704,500
	Primary Education	60,910,500	188,500	61,099,000	33,373,488	33,047,353	326,135	141,200
	Secondary Education	75,978,800	(199,400)	75,779,400	41,721,623	41,817,755	(96,132)	298,600
	Schools Other	4,067,900	1,100	4,069,000	2,378,314	1,425,135	953,179	28,000
	Special Education	9,782,700	23,900	9,806,600	5,217,234	5,262,205	(44,971)	(239,500)
	Psychological Service	1,037,900		1,037,900	595,902	794,955	(199,053)	24,000
	Transport (excl Spec Educ)	1,335,200		1,335,200	663,992	797,923	(133,931)	(26,200)
	Bursaries / Emas	0		0		97,065	(97,065)	0
	Provision for Clothing	289,700		289,700	272,820	285,540	(12,720)	(11,000)
	Administration & Support	8,746,300	2,478,600	11,224,900	1,989,917	1,956,806	33,111	(82,700)
	School Crossing Patrollers	0		0	(31,656)	30,724	(62,380)	0
	Catering	0		0	423,913	(137,300)	561,213	420,500
	Cleaning & Janitorial	2,193,100		2,193,100	815,002	558,153	256,849	273,000
	Culture & Leisure Services	9,836,100	242,700	10,078,800	5,237,484	4,630,533	606,951	159,000
Education	TOTAL	186,510,800	2,721,300	189,232,100	94,857,309	91,871,736	2,985,573	1,689,400

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.

Capital Charges	2,721,300
	<u>2,721,300</u>



Budgetary Control Statement  
 Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	67,656,000	0	67,656,000	40,425,122	42,662,909	(2,237,787)	0
Contribution to Integration Joint Board	TOTAL	67,656,000	0	67,656,000	40,425,122	42,662,909	(2,237,787)	0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	67,656,000	0	67,656,000	40,425,122	42,662,909	(2,237,787)	0
Contribution to Integration Joint Board	TOTAL	67,656,000	0	67,656,000	40,425,122	42,662,909	(2,237,787)	0

Budgetary Control Statement  
Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	18,055,100		18,055,100	9,509,614	9,416,160	93,454	(841,100)
	Property Costs	4,177,200		4,177,200	2,151,551	2,154,810	(3,259)	(187,700)
	Transport Costs	3,712,800		3,712,800	2,165,798	2,222,261	(56,463)	(25,600)
	Supplies & Services	21,839,800		21,839,800	7,967,762	7,468,088	499,674	(802,200)
	Third Party Payments	889,600		889,600	211,958	729,386	(517,428)	(1,760,200)
	Transfer Payments	1,060,200		1,060,200	568,242	1,015,727	(447,485)	(342,000)
	Support Services	2,374,800		2,374,800	237,825	0	237,825	0
	Depcn And Impairment Losses	5,195,000		5,195,000	0	0	0	0
<b>Total Expenditure</b>		<b>57,304,500</b>		<b>57,304,500</b>	<b>22,812,750</b>	<b>23,006,432</b>	<b>(193,682)</b>	<b>(3,958,800)</b>
	Income	(23,811,500)		(23,811,500)	(8,069,364)	(8,712,180)	642,816	3,624,200
Environment	<b>TOTAL</b>	<b>33,493,000</b>	<b>0</b>	<b>33,493,000</b>	<b>14,743,386</b>	<b>14,294,252</b>	<b>449,134</b>	<b>(334,600)</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	2,097,000		2,097,000	617,841	752,975	(135,134)	(185,100)
	Environment Accommodation	340,400		340,400	1,315,160	1,276,086	39,074	25,000
	Planning & Development	1,089,000		1,089,000	443,784	616,209	(172,425)	(68,400)
	Economic Development Summary	1,326,600		1,326,600	500,701	844,658	(343,957)	125,300
	Roads - Council	12,696,100		12,696,100	5,813,913	4,564,227	1,249,686	77,700
	Roads Contracting Unit	0		0	(119,652)	(46,356)	(73,296)	0
	Parks	2,638,600		2,638,600	(236,616)	(359,050)	122,434	(10,000)
	Cleansing & Recycling	2,560,900		2,560,900	(875,221)	(749,820)	(125,401)	(277,100)
	Waste Management	6,499,200		6,499,200	2,265,516	2,511,348	(245,832)	(129,200)
	Protective Services	1,208,100		1,208,100	581,581	505,859	75,722	26,600
	Transport	0		0	(112,373)	(7,922)	(104,451)	0
	Neighbourhood Services Mgmt	0		0	3,128,417	2,876,569	251,848	136,300
	Env Strat/ Op Management	211,000		211,000	147,212	147,252	(40)	(11,300)
	Non Operational Properties	124,900		124,900	53,517	17,521	35,996	26,800
	Other Housing	2,294,700		2,294,700	1,005,503	1,132,442	(126,939)	(63,400)
	Strategy - Bi Team	406,500		406,500	214,103	212,254	1,849	(7,800)
Environment	<b>TOTAL</b>	<b>33,493,000</b>	<b>0</b>	<b>33,493,000</b>	<b>14,743,386</b>	<b>14,294,252</b>	<b>449,134</b>	<b>(334,600)</b>

Budgetary Control Statement  
 Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,381,900		2,381,900	1,254,547	1,136,209	118,338	(161,600)
	Property Costs	0		0		42,158	(42,158)	(78,000)
	Transport Costs	16,700		16,700	9,742	1,962	7,780	4,500
	Supplies & Services	306,300		306,300	135,681	177,971	(42,290)	(243,500)
	Support Services	0		0			0	0
	Depcn And Impairment Losses	0		0			0	0
<b>Total Expenditure</b>		<b>2,704,900</b>		<b>2,704,900</b>	<b>1,399,970</b>	<b>1,358,300</b>	<b>41,670</b>	<b>(478,600)</b>
	Income	(1,141,600)		(1,141,600)	(484,150)	(348,711)	(135,439)	513,700
Environment - Support	<b>TOTAL</b>	<b>1,563,300</b>	<b>0</b>	<b>1,563,300</b>	<b>915,820</b>	<b>1,009,589</b>	<b>(93,769)</b>	<b>35,100</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	934,600		934,600	526,200	506,762	19,438	8,800
	Accommodation			0		3,368	(3,368)	0
	Property & Technical - Strategy	628,700		628,700	389,620	499,459	(109,839)	26,300
Environment - Support	<b>TOTAL</b>	<b>1,563,300</b>	<b>0</b>	<b>1,563,300</b>	<b>915,820</b>	<b>1,009,589</b>	<b>(93,769)</b>	<b>35,100</b>

Budgetary Control Statement  
Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	26,900		26,900	14,033	13,713	320	(500)
	Transport Costs	3,000		3,000	1,750	1,980	(230)	
	Supplies & Services	544,200		544,200	96,865	100,204	(3,339)	(58,700)
	Support Services	631,000		631,000	0	0	0	
	Depcn And Impairment Losses		2,900	2,900	0	0	0	
Total Expenditure		1,205,100	2,900	1,208,000	112,648	115,897	(3,249)	(59,200)
	Income	(434,600)		(434,600)	(166,016)	(184,860)	18,844	942,800
Chief Executives Office	TOTAL	770,500	2,900	773,400	(53,368)	(68,963)	15,595	883,600

Summary of Operational Adjustments:  
Capital Charges

2,900  
2,900

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	125,400		125,400	90,567	90,687	(120)	892,900
	Corporate Management	602,000		602,000	0	0	0	
	Licensing	37,500	2,900	40,400	(97,326)	(94,726)	(2,600)	(9,300)
	Licensing Board	5,600		5,600	(46,609)	(64,924)	18,315	0
Chief Executives Office	TOTAL	770,500	2,900	773,400	(53,368)	(68,963)	15,595	883,600

Summary of Operational Adjustments:  
Capital Charges

2,900  
2,900

# 31

Budgetary Control Statement  
Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,316,900		3,316,900	1,747,973	1,532,381	215,592	212,800
	Property Costs	0		0	0	0	0	
	Transport Costs	0		0	0	0	0	
	Supplies & Services	375,600		375,600	83,629	45,663	37,966	14,700
	Third Party Payments	81,000		81,000	0	0	0	
	Transfer Payments	0		0	0	0	0	
	Support Services	0		0	0	0	0	
<b>Total Expenditure</b>		<b>3,773,500</b>		<b>3,773,500</b>	<b>1,831,602</b>	<b>1,578,044</b>	<b>253,558</b>	<b>227,500</b>
	Income	(548,500)		(548,500)	(64,692)	(48,354)	(16,338)	(37,400)
Chief Executives Office - Support	<b>TOTAL</b>	<b>3,225,000</b>	<b>0</b>	<b>3,225,000</b>	<b>1,766,910</b>	<b>1,529,690</b>	<b>237,220</b>	<b>190,100</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	458,800		458,800	283,562	257,789	25,773	400
	Accountancy & Directorate	1,606,600		1,606,600	849,270	801,298	47,972	16,000
	Legal Services	521,900		521,900	287,090	220,754	66,336	66,600
	Purchasing & Procurement	328,800		328,800	191,524	161,214	30,310	19,800
	Internal Audit	308,900		308,900	155,464	88,635	66,829	87,300
Chief Executives Office - Support	<b>TOTAL</b>	<b>3,225,000</b>	<b>0</b>	<b>3,225,000</b>	<b>1,766,910</b>	<b>1,529,690</b>	<b>237,220</b>	<b>190,100</b>

Budgetary Control Statement  
Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,431,900		6,431,900	3,377,750	3,561,186	(183,436)	(2,672,900)
	Property Costs	67,900		67,900	42,125	33,178	8,947	(17,800)
	Transport Costs	68,300		68,300	39,234	21,891	17,343	8,000
	Supplies & Services	2,852,400		2,852,400	613,555	608,124	5,431	(895,800)
	Third Party Payments	360,600		360,600	264,308	288,870	(24,562)	(813,500)
	Transfer Payments	18,850,900		18,850,900	8,021,825	7,750,519	271,306	1,524,700
	Support Services	1,481,400		1,481,400	0	0	0	
	Depcn And Impairment Losses	0	157,100	157,100	0	0	0	
<b>Total Expenditure</b>		<b>30,113,400</b>	<b>157,100</b>	<b>30,270,500</b>	<b>12,358,797</b>	<b>12,263,768</b>	<b>95,029</b>	<b>(2,867,300)</b>
	Income	(17,765,900)		(17,765,900)	(8,090,717)	(6,925,816)	(1,164,901)	2,543,200
Business Operations & Partnerships	<b>TOTAL</b>	<b>12,347,500</b>	<b>157,100</b>	<b>12,504,600</b>	<b>4,268,080</b>	<b>5,337,952</b>	<b>(1,069,872)</b>	<b>(324,100)</b>

Summary of Operational Adjustments:  
Capital Charges

157,100
<u>157,100</u>

Budgetary Control Statement  
 Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	930,000	10,600	940,600	416,168	414,350	1,818	17,200
	Community Planning	310,600	3,900	314,500	106,957	409,530	(302,573)	56,900
	Community Safety	1,320,000	27,000	1,347,000	588,948	769,051	(180,103)	(258,000)
	Registrars & Customer First	513,000	28,900	541,900	614,465	546,613	67,852	13,900
	Grants	146,500		146,500	137,308	136,267	1,041	0
	Auchenback Resource Centre	30,700		30,700	17,908	22,560	(4,652)	0
	Strategic Insight & Comm.Mgmt.	16,900		16,900	55,196	90,826	(35,630)	54,200
	Members Expenses	555,500	17,300	572,800	320,658	306,387	14,271	18,700
	MART	1,059,000	18,300	1,077,300	470,041	456,041	14,000	25,200
	Directorate	0	2,900	2,900	166,661	165,453	1,208	(8,700)
	Business Support Team	17,600	10,600	28,200	287,588	231,371	56,217	14,800
	Housing Benefits	754,300	4,800	759,100	38,425	812,629	(774,204)	(398,900)
	Revenues - Benefits	892,100	11,600	903,700	440,607	425,045	15,562	21,200
	Council Tax/Ndr	4,798,100	13,500	4,811,600	288,122	263,064	25,058	92,100
	Cost Of Elections	38,400		38,400	15,859	12,318	3,541	1,700
	Democratic Representation & Management	964,800	7,700	972,500	303,169	276,447	26,722	25,600
Business Operations & Partnerships	TOTAL	12,347,500	157,100	12,504,600	4,268,080	5,337,952	(1,069,872)	(324,100)

Summary of Operational Adjustments:

Capital Charges	157,100
	<u>157,100</u>

Budgetary Control Statement  
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Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,523,600		7,523,600	3,963,537	3,724,634	238,903	247,000
	Property Costs	1,200		1,200	1,117	618	499	0
	Transport Costs	19,100		19,100	11,082	5,575	5,507	7,700
	Supplies & Services	5,649,300		5,649,300	3,915,016	4,719,604	(804,588)	199,100
	Third Party Payments	26,000		26,000	26,000	2,766	23,234	(2,800)
	Support Services	0	0	0	0	0	0	0
	Depc'n And Impairment Losses	0	3,843,200	3,843,200	0	0	0	0
<b>Total Expenditure</b>		<b>13,219,200</b>	<b>3,843,200</b>	<b>17,062,400</b>	<b>7,916,752</b>	<b>8,453,197</b>	<b>(536,445)</b>	<b>451,000</b>
	Income	(3,863,800)		(3,863,800)	(30,375)	(12,019)	(18,356)	(62,400)
Business Ops & Partnerships - Support	<b>TOTAL</b>	<b>9,355,400</b>	<b>3,843,200</b>	<b>13,198,600</b>	<b>7,886,377</b>	<b>8,441,178</b>	<b>(554,801)</b>	<b>388,600</b>

Summary of Operational Adjustments:  
 Capital Charges

3,843,200  
3,843,200

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	661,400		661,400	223,479	203,879	19,600	49,300
	Digital Services	4,489,400	3,843,200	8,332,600	5,051,792	5,787,651	(735,859)	322,500
	Strategy - Support	375,700		375,700	170,063	127,555	42,508	21,800
	Communications	387,700		387,700	219,227	214,410	4,817	(5,500)
	Printing	163,900		163,900	95,766	92,457	3,309	12,800
	Human Resources & Payroll	2,263,300		2,263,300	1,090,899	1,198,473	(107,574)	(25,900)
	Customer Services	67,300		67,300	31,865	26,595	5,270	6,000
	Digital Transformation Team	146,500		146,500	541,553	324,122	217,431	0
	Insight	315,900		315,900	124,528	180,370	(55,842)	7,600
	Project Management Office	484,300		484,300	337,205	285,666	51,539	0
Business Ops & Partnerships - Support	<b>TOTAL</b>	<b>9,355,400</b>	<b>3,843,200</b>	<b>13,198,600</b>	<b>7,886,377</b>	<b>8,441,178</b>	<b>(554,801)</b>	<b>388,600</b>

Summary of Operational Adjustments:  
 Capital Charges

3,843,200  
3,843,200



Budgetary Control Statement  
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Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	2,670,300		2,670,300	604,100	925,212	(321,112)	635,200
	Support Services	201,100		201,100	0	0	0	0
<b>Total Expenditure</b>		<b>2,871,400</b>		<b>2,871,400</b>	<b>604,100</b>	<b>925,212</b>	<b>(321,112)</b>	<b>635,200</b>
	Income	0	0	0	0	(1,844,836)	1,844,836	2,694,800
Other Expenditure & Income	<b>TOTAL</b>	<b>2,871,400</b>	<b>0</b>	<b>2,871,400</b>	<b>604,100</b>	<b>(919,624)</b>	<b>1,523,724</b>	<b>3,330,000</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	2,871,400		2,871,400	604,100	925,212	(321,112)	635,200
	Income	0	0	0	0	(1,844,836)	1,844,836	2,694,800
Other Expenditure & Income	<b>TOTAL</b>	<b>2,871,400</b>	<b>0</b>	<b>2,871,400</b>	<b>604,100</b>	<b>(919,624)</b>	<b>1,523,724</b>	<b>3,330,000</b>

Budgetary Control Statement  
Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,379,000	0	2,379,000	1,919,500	1,914,404	5,096	3,800
	Support Services	0		0			0	0
	<b>Total Expenditure</b>	<b>2,379,000</b>		<b>2,379,000</b>	<b>1,919,500</b>	<b>1,914,404</b>	<b>5,096</b>	<b>3,800</b>
Joint Boards	<b>TOTAL</b>	<b>2,379,000</b>	<b>0</b>	<b>2,379,000</b>	<b>1,919,500</b>	<b>1,914,404</b>	<b>5,096</b>	<b>3,800</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTF (Incl Concess Fares)	1,793,000		1,793,000	1,333,500	1,334,662	(1,162)	(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	<b>TOTAL</b>	<b>2,379,000</b>	<b>0</b>	<b>2,379,000</b>	<b>1,919,500</b>	<b>1,914,404</b>	<b>5,096</b>	<b>3,800</b>

**Budgetary Control Statement**  
 Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	94,100		94,100	0	0	0	35,000
<b>Total Expenditure</b>		<b>94,100</b>		<b>94,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
Contingency - Welfare	<b>TOTAL</b>	<b>94,100</b>	<b>0</b>	<b>94,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	94,100		94,100	0	0	0	35,000
Contingency - Welfare	<b>TOTAL</b>	<b>94,100</b>	<b>0</b>	<b>94,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>

Budgetary Control Statement  
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Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,372,300		28,372,300	14,306,634	15,111,607	(804,973)	(996,000)
	Property Costs	975,600		975,600	615,196	291,172	324,024	18,000
	Transport Costs	306,800		306,800	178,968	157,708	21,260	9,000
	Supplies & Services	2,637,600		2,637,600	1,084,202	1,419,548	(335,346)	(1,068,000)
	Third Party Payments	49,974,000		49,974,000	25,661,351	27,589,654	(1,928,303)	(3,977,000)
	Transfer Payments	75,600		75,600	44,124	19,073	25,051	(6,000)
	Support Services	2,454,600		2,454,600	0	0	0	
	Depcn And Impairment Losses	546,000	579,700	1,125,700	0	0	0	
<b>Total Expenditure</b>		<b>85,342,500</b>	<b>579,700</b>	<b>85,922,200</b>	<b>41,890,475</b>	<b>44,588,762</b>	<b>(2,698,287)</b>	<b>(6,020,000)</b>
	<b>Income</b>	<b>(12,295,500)</b>	<b>0</b>	<b>(12,295,500)</b>	<b>(1,824,686)</b>	<b>(2,371,990)</b>	<b>547,304</b>	<b>2,792,000</b>
<b>Core funding from</b>	<b>Integration Joint Board</b>	<b>(73,117,000)</b>	<b>0</b>	<b>(73,117,000)</b>	<b>(40,425,122)</b>	<b>(42,662,909)</b>	<b>2,237,787</b>	
Health & Social Care Partnership	<b>TOTAL</b>	<b>(70,000)</b>	<b>579,700</b>	<b>509,700</b>	<b>(359,333)</b>	<b>(446,137)</b>	<b>86,804</b>	<b>(3,228,000)</b>

Summary of Operational Adjustments:  
Capital Charges

579,700
<u>579,700</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,555,300		10,555,300	5,497,722	5,628,013	(130,291)	(65,000)
	Adult Health - Intensive Services	14,478,800		14,478,800	8,684,730	10,186,408	(1,501,678)	(1,490,000)
	Adult Health-Localities Services	0		0			0	
	Older People	18,525,500		18,525,500	10,441,872	10,519,290	(77,418)	(609,000)
	Physical Disability	5,788,900		5,788,900	3,550,067	3,660,878	(110,811)	(58,000)
	Learning Disability	14,264,400		14,264,400	8,077,510	8,529,079	(451,569)	(789,000)
	Recovery Services-Mental Health	2,378,300		2,378,300	1,746,760	1,583,961	162,799	(33,000)
	Criminal Justice	29,400		29,400	(93,500)	(48,689)	(44,811)	0
	Finance & Resources	7,026,400	579,700	7,606,100	2,160,628	2,157,832	2,796	(184,000)
		73,047,000	579,700	73,626,700	40,065,789	42,216,772	(2,150,983)	(3,228,000)
Core Funding from	Integration Joint Board	(73,117,000)	0	(73,117,000)	(40,425,122)	(42,662,909)	2,237,787	
Health & Social Care Partnership	TOTAL	(70,000)	579,700	509,700	(359,333)	(446,137)	86,804	(3,228,000)

Summary of Operational Adjustments:  
Capital Charges

579,700
<u>579,700</u>

Budgetary Control Statement  
 Period 07 / 2324 31 October 2023

Period End: 31 October 2023

Period 07 / 2324

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,289,200		5,289,200	2,785,821	2,684,147	101,674	(197,900)
	Property Costs	1,494,200		1,494,200	670,784	469,017	201,767	24,700
	Transport Costs	166,800		166,800	97,299	65,715	31,584	15,000
	Supplies & Services	2,920,300		2,920,300	1,214,152	1,433,603	(219,451)	(2,600)
	Third Party Payments	0		0	0	0	0	
	Transfer Payments	342,600		342,600	20,884	22,253	(1,369)	65,900
	Support Services	905,600		905,600	0	0	0	
	Depcn And Impairment Losses	5,310,000		5,310,000	0	0	0	30,000
<b>Total Expenditure</b>		<b>16,428,700</b>		<b>16,428,700</b>	<b>4,788,940</b>	<b>4,674,735</b>	<b>114,205</b>	<b>(64,900)</b>
	<b>Income</b>	<b>(16,428,700)</b>		<b>(16,428,700)</b>	<b>(8,858,385)</b>	<b>(8,757,676)</b>	<b>(100,709)</b>	<b>(100,100)</b>
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,069,445)</b>	<b>(4,082,941)</b>	<b>13,496</b>	<b>(165,000)</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Housing Maintenance Team	3,530,100		3,530,100	1,722,752	2,108,367	(385,615)	(179,000)
	Hra - Client	(3,530,100)		(3,530,100)	(5,792,197)	(6,191,308)	399,111	14,000
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,069,445)</b>	<b>(4,082,941)</b>	<b>13,496</b>	<b>(165,000)</b>