

EAST RENFREWSHIRE COUNCILCABINET5 September 2024Report by Head of Accountancy (Chief Financial Officer)ESTIMATED 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 3 and is based on the financial position as at 30 June 2024 and subsequent assessment of pressures.

RECOMMENDATION

2. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £1,219k and the HRA operational overspend of £124k 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.
 - members approve that £256k of the late increase of £1,178k in the general grant settlement should be allocated to HSCP in line with their overall budget share.

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 3 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 30 June 2024, the actual position against the phased budget shows a total net underspend of £234k, this is largely due to timing variances.
6. The forecasted outturn table below shows an overall favourable variance of £1,219k for the General Fund services and an adverse variance of £124k 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 £1,752k will be covered by utilising COVID grant resources previously awarded to the Council.
8. The projected operational outturn assumes that the 2024/25 pay awards for Teachers and Local Government Staff that have not yet been settled align with budget. This position will be updated in future reports as pay negotiations progress.

The table below provides detail of each department's operational year to date position as at 30 June.

Department	Period 03 Position £'000
Education	290
Contribution (to) IJB	(1,011)
Environment (Incl. O/Housing)	436
Environment – Support	(253)
Business Operations & Partnerships	(213)
Business Operations & P'ships - Support	1,095
Chief Executive's Office	(121)
Chief Executive's Office - Support	98
Other Expenditure & Income	(95)
Joint Boards	10
Corporate Contingency	(2)
HSCP	(10)
Housing Revenue Account	10
Total £ Variance	234
Total Budgeted Expenditure	76,453
% Variance	0.31%

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

Department	Forecast Outturn as at P3 £'000
Education	543
Contribution (to) IJB	0
Environment (Incl. O/Housing)	(648)
Environment – Support	156
Business Operations & Partnerships	(148)
Business Operations & P'ships - Support	52
Chief Executive's Office	265
Chief Executive's Office - Support	77
Other Expenditure & Income	922
Joint Boards	0
Corporate Contingency	0
HSCP	0
Housing Revenue Account	(124)
Total £ Variance	1,095
Total Budgeted Expenditure	334,556
% Variance	0.33%

Notable variances are as follows:-

i) Education

The current position at period 3 is an underspend of £290k and is mainly due to a combination of timing and real variances within payroll and utilities costs partially offset by a timing variance in relation to payments to other agencies. The year end forecast based on the information currently available prior to the start of the new academic year indicates an underspend of £543k mainly as a result of additional staff turnover and reduced utility costs partially offset by detriment and 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 3 is an underspend of £436k 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 £648k. 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 £966k 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 3 is an overspend of £253k resulting from delayed processing of staff recharges to capital. The year-end forecast indicates an underspend of £156k 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 3 is an overspend of £213k resulting from a mix of timing and real variances across the services. The year end forecast indicates an overspend of £148k which is mainly due to operational issues affecting the Community Safety service offset by underspends on payroll budgets. 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 3 is an underspend of £1,095k which is mainly due to timing variances relating to IT contracts. The year-end forecast indicates an underspend of £52k which is mainly due to underspends in staffing.

vi) Chief Executive's Office

The current position at period 3 is an overspend of £23k and is mainly due to timing variances. 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 3 is an overspend of £95k and is timing variances within Pension Additional Allowances and other costs. The year end forecast is an underspend of £922k as a result of the late increase in the grant settlement.

viii) Health & Social Care Partnership (HSCP)

The current position at period 3 is an overspend of £10k. 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 £692k. This includes expected savings shortfalls against plans (£1.187m) and operational pressures (£0.188m) offset by the pension gain (£2.067m).

ix) Housing Revenue Account

The current position at period 3 is an underspend of £10k. The forecasted year-end position before any contribution from the HRA reserve is an overspend of £124k. 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 £69k and additional interest income of £83k. The estimated drawdown from the HRA reserve during the current financial year reduces from £775k to £124k.

9. The Council's projected revenue out-turn position is reported as a net underspend of £1,095k and assumes that £1,752k 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 £1,219k and the HRA operational overspend of £124k 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.
 - members approve that £256k of the late increase of £1,178k in the general grant settlement should be allocated to HSCP in line with their overall budget share.

REPORT AUTHOR

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Report date 22 August 2024

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS

PERIOD 03

30th JUNE 2024

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PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2024 - £543,400 UNDERSPEND**Pre Five Education (£6,400 underspend)**

The underspend relates to a projected saving in utility costs (£3k) due to lower than budgeted prices and in relation to the provision of meals in Early Years establishments (£3k) which is based on the information currently available and will be reviewed when the new session starts in August.

Primary Education (£7,700 overspend)

The overspend relates to redundancy costs associated with approved savings (£28k) and the cost of the school meals service in this sector (£47k) due to the projected higher than budgeted uptake of meals. This information will be reviewed and refined in future outturns following the start of the new school term in August. This overspend is partially offset by a forecast saving on utility costs (£66k) due to a lower than budgeted prices.

Secondary Education (£158,800 underspend)

The underspend relates to a forecast saving on utility costs (£168k) due to a lower than budgeted prices. This is partially offset by higher than budgeted Non Domestic Rates charges (£10k).

Special Education (£10,500 overspend)

An overspend is forecast in relation to ongoing detriment costs associated with the delivery of approved savings (£26k), partially offset by a forecast underspend in utility costs (£17k).

Other Services (£62,900 underspend)

The forecast underspend relates to additional staff turnover within the music service, psychological services, adult learning and admin teams and in modern apprentices (£96k). This is partially offset by increased school transport costs (£33k).

Facilities Management (£200,000 underspend)

An underspend is forecast in relation to the Catering service (£159k) due to additional staff turnover in the early part of the year 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 (£98k) and additional income (£44k). These underspends are offset by redundancy costs to date (£78k) and other costs (£23k).

Culture and Leisure Services (£133,500 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 3 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 prior to the start of the new academic year, indicates an operational underspend of £543,400 which is 0.3% 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 in full from the Covid grant reserve.

Overall the main variances forecast at Period 3 can be summarised as underspends in centrally based teams and cleaning & janitorial staffing (£194k), utilities (£383k) and the catering service (including school meals) (£112k). This position is offset by overspends in relation to detriment and redundancy costs to date associated with approved savings (£132k) and other minor movements (£14k).

All variances will continue to be monitored and will be revised as the year progresses and further information becomes available. Service reviews are still underway in relation to the delivery of approved savings for business and budget support and facilities management teams therefore costs and savings in these areas are based on the best information available at present and are subject to change.

Similar to last financial year 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 will continue to be closely monitored and updates will be provided in future reports.

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 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 30th JUNE 2024 - £647,800 OVERSPEND****Directorate & Management - incl. Energy Management (£102,400 Underspend)**

Payroll costs are projected to underspend due to vacancies across the service (£100k). 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) (£17,700 Underspend)

A small underspend in utility costs is projected (£10k) given lower than budgeted unit costs of Gas and Electricity. Expenditure on Street Nameplates (£8k) is also projected to underspend.

Office Accommodation (£21,200 Underspend)

An underspend in Gas and Electricity costs is projected (£21k) as the current average unit cost is lower than budgeted.

Planning and Building Control – incl. Strategy BI Team (£314,200 Underspend)

Payroll costs are projected to underspend (£70k) given the high level of turnover across the service. An over-recovery in interest earned on developer contribution balances (£250k) is projected.

Economic Development (£40,000 Underspend)

Payroll costs are projected to underspend (£40k). Additional grant income (£2.97m) 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.

Roads (£Nil)**Neighbourhood Services (£60,000 Underspend)**

A small underspend in payroll costs is projected (£60k) with agency staff being employed to mitigate the impact of staff turnover across the service.

Parks (£10,000 Overspend)

A small under-recovery in operational income (£10k) is projected.

Cleansing (£Nil)**Waste Management (£100,000 Underspend)**

A small underspend in waste disposal costs are projected (£50k) as the disposal rate associated with the Clyde Valley Residual Waste Contact is slightly lower than anticipated. An underspend in Civic Amenity Site disposal costs (£50k) is also projected.

Protective Services (£15,000 Underspend)

A number of smaller underspends across the service (£15k) are projected.

Other Housing (£1,308,300 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 (£435k) 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 large 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 B&B Accommodation continuing to be incurred and showing no signs of easing off.

The projections include an assumption that £966k 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 30th JUNE 2024 – £156,300 UNDERSPEND

Property & Technical - Operations (£105,300 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 (£51,000 Underspend)

An underspend in payroll costs (£175k) is projected given high staff turnover across the service, although this will be partially offset by increased expenditure on agency staff (£120k).

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 met in full from the Covid grant reserve.

15 BUSINESS OPERATIONS & PARTNERSHIPS

PROBABLE OUTTURN FORECAST AS AT 30th June 2024 - £148,200 OVERSPEND

Communities and Community Planning (£26,700 Underspend)

There are staffing variances in Community Planning of £12k (slippage on a vacancy) and Communities of £12k. In addition, there is over-recovered income within Communities of £8k and an overspend in supplies within Community Planning of £5k.

Community Safety (£179,300 Overspend)

The overspend in staffing is due to a combination of agency costs, overtime working and temporary posts to cover vacancies and absence totalling £155k. In addition there are increased supplies costs of £24K which relate to the Analogue to Digital project.

Money Advice & Registrars (no variance)

There are no significant variances at this time.

Customer First (£30,900 Underspend)

The underspend is mainly due to vacant posts.

Members Expenses and Democratic Services (£28,400 Overspend)

This variance relates to additional staff costs of £19K 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 (£1,900 Underspend)

The underspend relates to minor staffing variances.

Revenues Benefits and Business Support (no variance)

There are no significant variances at this time.

Housing Benefits (no variance)

There are no significant variances at this time.

Council Tax/Non Domestic Rates (no variance)

There are no significant variances at this time.

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 3 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The projections include an assumption that £650k of expenditure will be met in full from the Covid grant reserve.

The projected operational overspend of £148,200 is mainly due to overspends on Community Safety and Democratic services offset by underspends on payroll budgets across a number of services.

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BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES
PROBABLE OUTTURN FORECAST AS AT 30th June 2024 - £51,900 UNDERSPEND

Revenues (no variance)

There are no significant variances at this time.

Digital Services (£107,300 Underspend)

The variance is due to underspends on payroll due to vacancies.

Strategy – Support and Insight (£1,300 Overspend)

There is some slippage (£6.7K) 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 (no variance)

There are no significant variances at this time.

Human Resources (£48,300 Overspend)

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

Payroll (£4,600 Overspend)

The overspend is due to non-achievement of Turnover savings

Customer First Reception (£4,300 Underspend)

The underspend is due to scale point variance.

Digital Transformation (£5,500 Overspend)

The overspend is due to maternity cover.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs.

The operational underspend of £51,900 is mainly due to variances in staffing across a number of services.

CHIEF EXECUTIVE'S¹⁷ OFFICE – NON SUPPORT
PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2024 - £264,600 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 (£35.4k) mainly due to lower taxi licensing income.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend at Period 3 of £264,600 is due mainly to higher Temporary Loans Fund Interest.

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CHIEF EXECUTIVE'S OFFICE - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2024 - £76,800 UNDERSPEND

The projected underspend of £76,800 is comprised of several variances:

There are projected underspends in Legal Services (£53k) and Procurement (£35k) due to staff vacancies. In addition, Supplies and Services in Legal Services (£17k) and Accountancy (£1k) are projected to underspend based upon last year's outturn and current levels of expenditure to date. There is a projected underspend in Chief Executive's Business Unit (£20k) mainly due to staff costs being lower than estimated.

Partly offsetting these favourable variances is a projected overspend of £11k in Internal Audit due to a lower level of staff turnover and to staff costs being higher than estimated.

In addition, Legal Services Income (£39k) is projected to under-recover due to a lower level of demand than what was anticipated in the Estimates.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend at Period 3 of £76,800 is due to vacant posts in the Legal Services and Procurement and an underspend in Chief Executive's Business Unit due to staffing costs being lower than estimated. Supplies and services in Legal Services 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 to a lower level of staff turnover and to staff costs being higher than estimated.

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OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2024 - £922,000 UNDERSPEND

The forecasted underspend reflects the late increase in the 2024/25 grant settlement from the Scottish Government. 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 3 figures are prepared on a probable outturn basis and reflect projected full year costs.

An underspend of £922k is forecast as a result of the late increase in the 2024/25 grant settlement.

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 30th June 2024 – NIL VARIANCE

Children & Families & Public Protection (£60,000 Underspend)

Fostering, Kinship and Direct Payment costs are currently under committed however, this is offset in part by residential placement costs. There 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 (£722,000 Overspend)

The majority of this overspend relates to the current projected shortfall on savings within Care at Home (£809k). This service is also seeing operational pressures on purchased care (£215k). There are a number of underspends elsewhere in the service that partly offset these pressures.

Adult – Localities Services (£46,000 Underspend)

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

1. Older People – (£605k underspend) primarily relates to community based care costs within localities (£704k) which has decreased overall since last year. It is worth noting that within this nursing and residential care is projected to overspend by £138k so that upward trend is continuing.
2. Physical & Sensory Disability – (£281k overspend) this is mainly due to our current cost of care commitments.
3. Learning Disability – (£278k overspend) our current care commitment costs are projected to overspend by £394k however this is offset in part by some ILF income, we will review any required budget realignment. We are seeing turnover within our community teams.

Recovery Services – Mental Health & Addictions (£91,000 Overspend)

This is mainly due to pressures within care and associated costs.

Finance & Resources (£1,399,000 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. The key elements of the underspend are:

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

Offset in part by

- £362k savings shortfalls (£354k is 20% supplies & income)
- HSCP wide costs including supernumerary posts, historic pension charges, additional HR and Communication costs, IT licences etc.

Contribution to IJB (£692,000)

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

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2024 – NIL VARIANCE

Summary:

The projected outturn highlights a potential underspend of £692k based on known care commitments, management of vacant posts and other supporting information from our financial systems. This includes expected savings shortfalls against plans (£1.187m) and operational pressures (£0.188m) offset by the pension gain (£2.067m) which reflected the plan to over recover on savings, recognising the pension gain is non-recurring.

The Supporting People Framework is showing a projected shortfall in Care at Home of £0.5m, however for the other services this is currently projected to be achieved in full at £2.3m for the year. The actual to date is £0.841m with the existing review activity being focussed on care at home. Of the 1,507 reviews we expected to undertake during this year 616 are complete and the remaining 901 are scheduled between July and March 2025. There will be increased review capacity from the Investment for the Future funding and the savings from reviews is expected to be higher over the other care groups. All savings 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 30TH JUNE 2024 – £124,200 OVERSPEND
(Note - Overspend is before contribution from reserves)

Housing Revenue Account (£124,200 Overspend, before contribution from reserve)

A large underspend is projected in HRA payroll costs (£515k). 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% (£450k). The remainder of the projected payroll underspend is in relation to staff turnover.

HRA Financing Costs / Loans Charges are projected to be lower than budgeted (£69k).

Additional interest income of £83k is now anticipated during the year.

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

The projected overspend of £124k will be funded from the HRA reserve.

The revised projected drawdown from the reserve during 2024/25 has been reduced by £651k (from £775k to £124k)

Summary:

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

The 'pension windfall', revised loan charges and interest income are the main drivers of the projected financial position. Whilst these are welcome, the HRA will continue to be monitored closely throughout the year.

Budgetary Control Statement
Period 3 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 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	189,004,000	11,454,400	200,458,400	48,212,260	47,921,931	290,329	543,400
Contribution to Integration Joint Board	69,480,500	3,929,000	73,409,500	15,166,018	16,176,933	(1,010,915)	0
Environment	28,892,200	6,334,700	35,226,900	6,126,894	5,690,481	436,413	(647,800)
Environment - Support		0	0	336,390	589,870	(253,480)	156,300
Chief Executives Office	287,500	3,900	291,400	(61,828)	59,469	(121,297)	264,600
Chief Executives Office - Support		0	0	716,057	618,497	97,560	76,800
Business Operations & Partnerships	12,444,900	717,400	13,162,300	1,438,379	1,651,280	(212,901)	(148,200)
Business Ops & Partnership - Support		0	0	5,794,411	4,699,413	1,094,998	51,900
Other Expenditure & Income	7,683,000	1,178,000	8,861,000	259,800	355,160	(95,360)	922,000
Joint Boards	2,430,000		2,430,000	457,900	448,208	9,692	0
Contingency - Welfare	130,000	0	130,000	0	1,788	(1,788)	0
Health & Social Care Partnership	0	587,400	587,400	(154,000)	(144,367)	(9,633)	0
Service Resource Adjustment	0	0	0			0	0
Additional Council Tax Income		0	0	0	0	0	0
General Fund Sub-total	310,352,100	24,204,800	334,556,900	78,292,281	78,068,663	223,618	1,219,000
Housing Revenue Account	0	0	0	(1,839,605)	(1,849,562)	9,957	(124,200)
TOTAL	310,352,100	24,204,800	334,556,900	76,452,676	76,219,101	233,575	1,094,800

Summary of Operational Adjustments.

Devolved School Management	0
Ring Fenced Grants - Education	(1,545,500)
Ring Fenced Grants - HSCP	(616,000)
Revenue Support Grant Amendments	5,640,100
Capital Charges	20,726,200
	<u>24,204,800</u>

Budgetary Control Statement
Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 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	191,564,500	(429,576)	191,134,924	47,491,389	46,360,763	1,130,626	(2,218,600)
Property Costs	24,692,800	61,005	24,753,805	9,191,341	7,785,387	1,405,954	334,400
Transport Costs	7,538,500	250	7,538,750	1,864,617	1,767,038	97,579	(1,019,000)
Supplies & Services	67,790,900	2,078,593	69,869,493	15,772,822	15,204,039	568,783	146,400
Third Party Payments	67,638,900	3,988,400	71,627,300	13,623,234	15,850,784	(2,227,550)	(2,995,300)
Transfer Payments	19,422,900	515,400	19,938,300	3,846,052	3,898,886	(52,834)	(2,467,600)
Support Services	15,370,000	0	15,370,000	97,525	0	97,525	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	0	21,264,900	21,264,900	0	0	0	0
Financing Costs	5,671,000	0	5,671,000			0	69,000
TOTAL EXPENDITURE	399,689,500	27,478,972	427,168,472	91,886,980	90,866,897	1,020,083	(8,150,700)
Income	(89,337,400)	(3,274,172)	(92,611,572)	(15,434,304)	(14,647,796)	(786,508)	9,245,500
TOTAL	310,352,100	24,204,800	334,556,900	76,452,676	76,219,101	233,575	1,094,800

Budgetary Control Statement
Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	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
Education	Employee Costs	134,918,900	(552,376)	134,366,524	32,329,946	32,135,819	194,127	(912,700)
	Property Costs	17,331,300	61,005	17,392,305	7,294,901	6,143,140	1,151,761	322,000
	Transport Costs	2,909,800	150	2,909,950	697,905	673,086	24,819	(24,300)
	Supplies & Services	30,906,700	1,049,693	31,956,393	6,436,766	6,358,986	77,780	(204,700)
	Third Party Payments	11,347,100	0	11,347,100	4,259,064	4,866,686	(607,622)	(58,000)
	Transfer Payments	1,139,200	0	1,139,200	444,117	310,245	133,872	(216,300)
	Support Services	6,767,400	0	6,767,400	0	0	0	0
	Depcnc And Impairment Losses	0	12,999,900	12,999,900	0	0	0	0
Total Expenditure		205,320,400	13,558,372	218,878,772	51,462,699	50,487,962	974,737	(1,094,000)
	Income	(16,316,400)	(2,103,972)	(18,420,372)	(3,250,439)	(2,566,031)	(684,408)	1,637,400
Education	TOTAL	189,004,000	11,454,400	200,458,400	48,212,260	47,921,931	290,329	543,400

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.

Ring Fenced Grant - Gaelic	-
Ring Fenced Grant - Pupil Equity Fund	(57,000)
Capital Charges	(1,488,500)
	12,999,900
	<u>11,454,400</u>

Budgetary Control Statement
Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	19,829,500	442,110	20,271,610	3,926,880	4,280,522	(353,642)	6,400
	Primary Education	58,449,400	2,707,922	61,157,322	15,658,770	15,112,423	546,347	(7,700)
	Secondary Education	73,441,500	6,548,242	79,989,742	20,207,632	19,375,469	832,163	158,800
	Schools Other	3,832,200	3,057	3,835,257	827,868	657,168	170,700	40,900
	Special Education	10,352,400	494,087	10,846,487	2,458,335	2,150,661	307,674	(10,500)
	Psychological Service	1,020,100	11,281	1,031,381	245,938	336,408	(90,470)	38,500
	Transport (excl Spec Educ)	1,427,800	(10,000)	1,417,800	357,323	399,870	(42,547)	(32,700)
	Bursaries / Emas	0	0	0	0	74,160	(74,160)	0
	Provision for Clothing	301,000	0	301,000	175,023	171,360	3,663	0
	Administration & Support	9,037,000	328,901	9,365,901	811,359	850,779	(39,420)	16,200
	School Crossing Patrollers	0	0	0	(11,852)	36,313	(48,165)	0
	Catering	0	0	0	(149,884)	126,923	(276,807)	159,500
	Cleaning & Janitorial	2,021,300	0	2,021,300	366,200	951,983	(585,783)	40,500
	Culture & Leisure Services	9,291,800	928,800	10,220,600	3,338,668	3,397,892	(59,224)	133,500
Education	TOTAL	189,004,000	11,454,400	200,458,400	48,212,260	47,921,931	290,329	543,400

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.

Ring Fenced Grant - Gaelic	(57,000)
Ring Fenced Grant - Pupil Equity Fund	(1,488,500)
Capital Charges	12,999,900
	<u>11,454,400</u>

Budgetary Control Statement
 Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	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
Contribution to Integration Joint Board	Third Party Payments	69,480,500	3,929,000	73,409,500	15,166,018	16,176,933	(1,010,915)	0
Contribution to Integration Joint Board	TOTAL	69,480,500	3,929,000	73,409,500	15,166,018	16,176,933	(1,010,915)	0

STOP

STOP

Summary of Operational Adjustments:
 Revenue Support Grant - Living Wage Uplift
 Capital Charges

3,929,000
0
3,929,000

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	69,480,000	3,929,000	73,409,000	15,166,018	16,176,933	(1,010,915)	0
Contribution to Integration Joint Board	TOTAL	69,480,000	3,929,000	73,409,000	15,166,018	16,176,933	(1,010,915)	0

STOP

STOP

Summary of Operational Adjustments:
 Revenue Support Grant - Living Wage Uplift
 Capital Charges

3,929,000
0
3,929,000

Budgetary Control Statement
Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	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
Environment	Employee Costs	16,622,600	0	16,622,600	3,693,536	3,548,466	145,070	(447,700)
	Property Costs	4,634,400	0	4,634,400	1,145,975	1,317,652	(171,677)	(16,200)
	Transport Costs	4,066,000	0	4,066,000	1,016,500	1,009,767	6,733	4,800
	Supplies & Services	20,948,800	0	20,948,800	3,517,763	3,444,050	73,713	(411,400)
	Third Party Payments	784,600	0	784,600	69,275	276,325	(207,050)	(2,580,000)
	Transfer Payments	1,452,200	0	1,452,200	351,875	651,181	(299,306)	(1,691,000)
	Support Services	2,561,500	0	2,561,500	97,525	0	97,525	0
	Depcn And Impairment Losses	0	6,873,400	6,873,400	0	0	0	0
Total Expenditure		51,070,100	6,873,400	57,943,500	9,892,449	10,247,441	(354,992)	(5,141,500)
	Income	(22,177,900)	(538,700)	(22,716,600)	(3,765,555)	(4,556,960)	791,405	4,493,700
Environment	TOTAL	28,892,200	6,334,700	35,226,900	6,126,894	5,690,481	436,413	(647,800)

Summary of Operational Adjustments:
Capital Charges

6,334,700
6,334,700

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,794,800	22,800	1,817,600	241,864	263,473	(21,609)	18,500
	Environment Accommodation		51,100	51,100	342,350	776,601	(434,251)	0
	Office Accommodation	0	0	0	0	0	0	21,200
	Planning & Development	929,500	2,000	931,500	138,770	193,907	(55,137)	322,200
	Economic Development Summary	948,800	169,200	1,118,000	163,685	390,998	(227,313)	40,000
	Roads - Council	9,664,600	5,140,100	14,804,700	2,441,766	2,781,401	(339,635)	0
	Roads Contracting Unit	0		0	(44,078)	(50,435)	6,357	0
	Parks	2,178,100	352,300	2,530,400	107,950	(548,248)	656,198	(10,000)
	Cleansing & Recycling	2,563,100	121,800	2,684,900	(375,220)	(1,212,441)	837,221	0
	Waste Management	6,597,000	348,100	6,945,100	1,156,750	1,029,366	127,384	100,000
	Protective Services	1,172,700	1,000	1,173,700	238,191	133,458	104,733	15,000
	Transport			0	(51,448)	55,654	(107,102)	0
	Neighbourhood Services Mgmt	0	8,700	8,700	1,208,216	1,159,767	48,449	60,000
	Env Strat/ Op Management	198,500		198,500	59,327	39,622	19,705	83,900
	Non Operational Properties	96,500	40,400	136,900	38,675	17,514	21,161	17,700
	Other Housing	2,363,400	76,800	2,440,200	374,505	575,076	(200,571)	(1,308,300)
	Strategy - Bi Team	385,200	400	385,600	85,591	84,768	823	(8,000)
Environment	TOTAL	28,892,200	6,334,700	35,226,900	6,126,894	5,690,481	436,413	(647,800)

Summary of Operational Adjustments:
Capital Charges

6,334,700
6,334,700

Budgetary Control Statement
 Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	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
Environment - Support	Employee Costs	2,423,100	0	2,423,100	538,415	462,723	75,692	61,900
	Property Costs	28,000	0	28,000	7,000	56,641	(49,641)	(10,000)
	Transport Costs	17,800	0	17,800	4,450	527	3,923	0
	Supplies & Services	258,100	0	258,100	45,825	69,979	(24,154)	0
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
Total Expenditure		2,727,000		2,727,000	595,690	589,870	5,820	51,900
	Income	(1,210,500)	0	(1,210,500)	(259,300)	0	(259,300)	104,400
Environment - Support	TOTAL	1,516,500	0	1,516,500	336,390	589,870	(253,480)	156,300

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	1,002,500	0	1,002,500	232,417	253,611	(21,194)	105,300
	Accommodation	0	0	0	0	0	0	0
	Property & Technical - Strategy	514,000	0	514,000	103,973	336,259	(232,286)	51,000
Environment - Support	TOTAL	1,516,500	0	1,516,500	336,390	589,870	(253,480)	156,300

Budgetary Control Statement
 Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	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
Chief Executives Office	Employee Costs	26,000	0	26,000	5,722	5,581	141	(500)
	Transport Costs	3,200	0	3,200	800	990	(190)	0
	Supplies & Services	597,500	0	597,500	2,725	116,399	(113,674)	0
	Support Services	645,100	0	645,100	0	0	0	0
	Depcnc And Impairment Losses	0	3,900	3,900	0	0	0	0
Total Expenditure		1,271,800	3,900	1,275,700	9,247	122,970	(113,723)	(500)
	Income	(984,300)	0	(984,300)	(71,075)	(63,501)	(7,574)	265,100
Chief Executives Office	TOTAL	287,500	3,900	291,400	(61,828)	59,469	(121,297)	264,600

Summary of Operational Adjustments:
 Capital Charges

3,900
3,900

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	(363,800)	0	(363,800)	0	101,342	(101,342)	300,000
	Corporate Management	590,000		590,000	0	0	0	0
	Licensing	51,800	3,900	55,700	(41,853)	(15,027)	(26,826)	(35,400)
	Licensing Board	9,500	0	9,500	(19,975)	(26,846)	6,871	0
Chief Executives Office	TOTAL	287,500	3,900	291,400	(61,828)	59,469	(121,297)	264,600

Summary of Operational Adjustments:
 Capital Charges

3,900
3,900

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Budgetary Control Statement
Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	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
Chief Executives Office - Support	Employee Costs	3,152,300	0	3,152,300	700,932	609,649	91,283	116,800
	Property Costs	0	0	0	0	0	0	0
	Transport Costs	0	0	0	0	0	0	0
	Supplies & Services	242,100	0	242,100	42,850	21,750	21,100	17,300
	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	743,782	631,399	112,383	134,100
	Income	(563,400)	0	(563,400)	(27,725)	(12,902)	(14,823)	(57,300)
Chief Executives Office - Support	TOTAL	2,912,000	0	2,912,000	716,057	618,497	97,560	76,800

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	433,500	0	433,500	114,728	105,494	9,234	20,100
	Accountancy & Directorate	1,397,000	0	1,397,000	345,190	313,968	31,222	1,300
	Legal Services	491,300	0	491,300	116,622	83,955	32,667	31,400
	Purchasing & Procurement	303,800	0	303,800	78,703	57,554	21,149	34,600
	Internal Audit	286,400	0	286,400	60,814	57,526	3,288	(10,600)
Chief Executives Office - Support	TOTAL	2,912,000	0	2,912,000	716,057	618,497	97,560	76,800

Budgetary Control Statement
 Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	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
Business Operations & Partnerships	Employee Costs	6,010,000	17,700	6,027,700	1,336,154	1,414,449	(78,295)	(928,500)
	Property Costs	76,000	0	76,000	26,625	15,239	11,386	8,800
	Transport Costs	73,200	0	73,200	18,300	6,577	11,723	(11,500)
	Supplies & Services	2,346,500	0	2,346,500	284,300	257,053	27,247	(150,500)
	Third Party Payments	312,800	0	312,800	17,800	115,460	(97,660)	(11,500)
	Transfer Payments	16,755,900	515,400	17,271,300	3,031,150	2,933,707	97,443	(590,300)
	Support Services	1,833,200	0	1,833,200	0	0	0	0
	Depcn And Impairment Losses	0	184,300	184,300	0	0	0	0
Total Expenditure		27,407,600	717,400	28,125,000	4,714,329	4,742,485	(28,156)	(1,683,500)
	Income	(14,962,700)	0	(14,962,700)	(3,275,950)	(3,091,205)	(184,745)	1,535,300
Business Operations & Partnerships	TOTAL	12,444,900	717,400	13,162,300	1,438,379	1,651,280	(212,901)	(148,200)

Summary of Operational Adjustments:
 Revenue Support Grant - Discretionary
 Housing Payment
 Capital Charges

533,100
184,300
<u>717,400</u>

Budgetary Control Statement
 Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	913,400	17,900	931,300	172,525	99,491	73,034	19,600
	Community Planning	348,400	6,400	354,800	56,551	100,500	(43,949)	7,100
	Community Safety	1,433,700	1,600	1,435,300	320,150	388,314	(68,164)	(179,300)
	Registrars & Customer First	335,100	5,200	340,300	(144,786)	191,645	(336,431)	30,900
	Grants	0	0	0	0	0	0	0
	Auchenback Resource Centre	30,700	0	30,700	7,675	12,435	(4,760)	0
	Strategic Insight & Comm.Mgmt.	0	37,400	37,400	0	16,690	(16,690)	0
	Members Expenses	515,300	23,200	538,500	127,200	126,767	433	(5,200)
	MART	1,051,800	23,200	1,075,000	165,239	293,913	(128,674)	0
	Directorate	0	3,900	3,900	69,572	66,157	3,415	1,900
	Business Support Team	0	14,100	14,100	106,226	89,382	16,844	0
	Housing Benefits	564,700	540,800	1,105,500	95,036	(6,744)	101,780	0
	Revenues - Benefits	989,300	15,400	1,004,700	174,321	64,988	109,333	0
	Council Tax/Ndr	5,318,400	18,000	5,336,400	116,897	87,978	28,919	
	Cost Of Elections	39,800	0	39,800	10,125	19,159	(9,034)	(100)
	Democratic Representation & Management	904,300	10,300	914,600	161,648	100,605	61,043	(23,100)
Business Operations & Partnerships	TOTAL	12,444,900	717,400	13,162,300	1,438,379	1,651,280	(212,901)	(148,200)

Summary of Operational Adjustments:

Revenue Support Grant - Discretionary	533,100
Housing Payment	184,300
Capital Charges	<u>717,400</u>

Budgetary Control Statement
 Period 03 / 2425 30 June 2024

Period End: 30 June 2024

Period 03 / 2425

Department	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
Business Ops & Partnerships - Support	Employee Costs	7,170,300	0	7,170,300	1,593,661	1,506,719	86,942	(101,600)
	Property Costs	1,200	0	1,200	50	577		0
	Transport Costs	20,400	0	20,400	5,075	13,271	(8,196)	0
	Supplies & Services	5,584,800	0	5,584,800	4,210,250	3,176,007	1,034,243	(3,400)
	Third Party Payments	26,000	0	26,000	0	0	0	(3,800)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
	Total Expenditure		12,802,700		12,802,700	5,809,036	4,696,574	1,112,462
	Income	(1,860,400)	0	(1,860,400)	(14,625)	2,839	(17,464)	160,700
Business Ops & Partnerships - Support	TOTAL	10,942,300	0	10,942,300	5,794,411	4,699,413	1,094,998	51,900

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	606,300	0	606,300	88,327	86,023	2,304	0
	Digital Services	6,619,300	0	6,619,300	4,683,632	3,553,319	1,130,313	107,300
	Strategy - Support	335,400	0	335,400	59,164	53,690	5,474	(8,000)
	Communications	360,200	0	360,200	87,583	91,928	(4,345)	0
	Printing	165,100	0	165,100	38,832	61,277	(22,445)	0
	Human Resources & Payroll	1,928,500	0	1,928,500	405,423	490,598	(85,175)	(52,900)
	Customer Services	64,800	0	64,800	12,798	9,445	3,353	4,300
	Digital Transformation Team	139,600	0	139,600	209,402	125,988	83,414	(5,500)
	Insight	267,900	0	267,900	50,882	70,233	(19,351)	6,700
	Project Management Office	455,200	0	455,200	158,368	156,912	1,456	0
Business Ops & Partnerships - Support	TOTAL	10,942,300	0	10,942,300	5,794,411	4,699,413	1,094,998	51,900

Budgetary Control Statement
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Period End: 30 June 2024

Period 03 / 2425

Department	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
Other Expenditure & Income	Expenditure	7,650,800	1,178,000	8,828,800	259,800	355,200	(95,400)	922,000
	Support Services	32,200		32,200	0	0	0	
Total Expenditure		7,683,000	1,178,000	8,861,000	259,800	355,200	(95,400)	922,000
	Income	0	0	0	0	(40)	40	
Other Expenditure & Income	TOTAL	7,683,000	1,178,000	8,861,000	259,800	355,160	(95,360)	922,000

Summary of Operational Adjustments:
 Revenue Support Grant - 2024/25 Late
 Increase

1,178,000
1,178,000

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	7,683,000	1,178,000	8,861,000	259,800	355,160	(95,360)	922,000
	Income	0	0	0	0	0	0	
Other Expenditure & Income	TOTAL	7,683,000	1,178,000	8,861,000	259,800	355,160	(95,360)	922,000

Summary of Operational Adjustments:
 Revenue Support Grant - 2024/25 Late
 Increase

1,178,000
1,178,000

Budgetary Control Statement
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Period End: 30 June 2024

Period 03 / 2425

Department	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
Joint Boards	Contributions	2,430,000	0	2,430,000	457,900	448,208	9,692	0
	Support Services	0		0	0	0	0	0
	Total Expenditure	2,430,000		2,430,000	457,900	448,208	9,692	
Joint Boards	TOTAL	2,430,000	0	2,430,000	457,900	448,208	9,692	0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,831,600		1,831,600	457,900	448,208	9,692	0
	Renfrewshire Valuation J/Brd	598,400	0	598,400	0	0	0	0
	Support Services	0		0			0	0
Joint Boards	TOTAL	2,430,000	0	2,430,000	457,900	448,208	9,692	0

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Period End: 30 June 2024

Period 03 / 2425

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

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Period End: 30 June 2024

Period 03 / 2425

Department	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
Health & Social Care Partnership	Employee Costs	28,381,600	105,100	28,486,700	6,047,503	5,635,436	412,067	(520,000)
	Property Costs	1,003,500	0	1,003,500	390,365	101,003	289,362	10,000
	Transport Costs	319,500	100	319,600	79,887	39,027	40,860	(988,000)
	Supplies & Services	2,441,200	(149,100)	2,292,100	475,218	875,963	(400,745)	(4,000)
	Third Party Payments	52,471,800	3,988,400	56,460,200	8,810,245	10,139,065	(1,328,820)	(342,000)
	Transfer Payments	75,600	0	75,600	18,910	3,753	15,157	30,000
	Support Services	2,616,000	0	2,616,000	0	0	0	0
	Depcn And Impairment Losses	0	1,203,400	1,203,400	0	0	0	0
Total Expenditure		87,309,200	5,147,900	92,457,100	15,822,128	16,794,247	(972,119)	(1,814,000)
	Income	(12,258,400)	(631,500)	(12,889,900)	(810,110)	(761,681)	(48,429)	2,506,000
Core funding from	Integration Joint Board	(75,050,800)	(3,929,000)	(78,979,800)	(15,166,018)	(16,176,933)	1,010,915	(692,000)
Health & Social Care Partnership	TOTAL	0	587,400	587,400	(154,000)	(144,367)	(9,633)	0

Summary of operational adjustments	
Revenue Support Grant - Living Wage Uplift	(3,929,000)
Ring fenced grant Criminal Justice	(616,000)
Capital Charges	1,203,400
	<u>(3,341,600)</u>

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,724,700	(69,200)	10,655,500	2,193,034	1,997,962	195,072	60,000
	Adult Health - Intensive Services	16,253,500	(364,200)	15,889,300	3,434,757	3,703,292	(268,535)	(722,000)
	Adult Health-Localities Services			0			0	
	Older People	18,230,800	2,054,500	20,285,300	3,954,813	3,805,832	148,981	605,000
	Physical Disability	5,771,300	273,300	6,044,600	1,353,596	1,641,618	(288,022)	(281,000)
	Learning Disability	14,821,900	2,048,700	16,870,600	2,489,360	3,109,949	(620,589)	(278,000)
	Recovery Services-Mental Health	2,018,200	124,200	2,142,400	640,330	533,969	106,361	(91,000)
	Criminal Justice	681,800	(668,700)	13,100	(43,085)	(21,704)	(21,381)	0
	Finance & Resources	6,548,600	1,117,800	7,666,400	989,213	1,261,648	(272,435)	1,399,000
		75,050,800	4,516,400	79,567,200	15,012,018	16,032,566	(1,020,548)	692,000
	Core Funding from Integration Joint Board	(75,050,800)	(3,929,000)	(78,979,800)	(15,166,018)	(16,176,933)	1,010,915	(692,000)
Health & Social Care Partnership	TOTAL	0	587,400	587,400	(154,000)	(144,367)	(9,633)	0

Summary of operational adjustments	
Revenue Support Grant - Living Wage Uplift	(3,929,000)
Ring fenced grant Criminal Justice	(616,000)
Capital Charges	1,203,400
	<u>(3,341,600)</u>

Budgetary Control Statement
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Period End: 30 June 2024

Period 03 / 2425

Department	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
Housing Revenue Account	Employee Costs	5,605,400	0	5,605,400	1,245,520	1,041,921	203,599	513,700
	Property Costs	1,647,600	0	1,647,600	326,425	151,135	175,290	19,800
	Transport Costs	166,800	0	166,800	41,700	23,793	17,907	0
	Supplies & Services	2,769,400	0	2,769,400	497,325	526,864	(29,539)	(18,900)
	Third Party Payments	292,600	0	292,600	8,950	5,040	3,910	0
	Transfer Payments			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	69,000
	Total Expenditure		17,067,400		17,067,400	2,119,920	1,748,753	371,167
	Income	(17,067,400)	0	(17,067,400)	(3,959,525)	(3,598,315)	(361,210)	(707,800)
Housing Revenue Account	TOTAL	0	0	0	(1,839,605)	(1,849,562)	9,957	(124,200)

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Housing Maintenance Team	(3,659,900)	0	(3,659,900)	(2,608,295)	(2,583,309)	(24,986)	5,300
	Hra - Client	3,659,900	0	3,659,900	768,690	733,747	34,943	(129,500)
Housing Revenue Account	TOTAL	0	0	0	(1,839,605)	(1,849,562)	9,957	(124,200)