

EAST RENFREWSHIRE COUNCILCABINET24 August 2023Report 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 3 and is based on the financial position as at 30 June 2023 and subsequent assessment of pressures.

RECOMMENDATION

2. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £1,843k and the HRA operational outturn in line with budget.
 - 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 14 to 31 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 3 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)	17,563
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(10,565)
Restated net expenditure	<u>301,694</u>
Adjustments to General Revenue Grant (Note 4)	(166)
	<u><u>301,528</u></u>

4

Note 1. The net expenditure agreed on 1 March 2023 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and the Accounting Code of Practice in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

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

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

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

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,485
Ring Fenced Rev Grant	1140 Hours Expansion	Education	8,442
Ring Fenced Rev Grant	Gaelic	Education	22
Ring Fenced Rev Grant	Criminal Justice	HSCP	616
		Note 3	10,565
General Revenue Grant	Various Incl. Change Fund	Miscellaneous	(166)
		Note 4	(166)

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 £546,000 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 30 June 2023, the actual position against the phased budget shows a total net overspend of £3,437k, this is largely due timing variances and an increased demand for HSCP/Integration Joint Board services.
6. The forecasted outturn table below shows an overall favourable variance of £1.843m for the General Fund services. Council Tax income is anticipated to be in line with budget and will not impact the total forecast. The Housing Revenue Account is projected to outturn in line with budget (nil variance).
7. It is anticipated that the forecast pandemic pressures of £6,142k 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 proposed pay award for local government employees (average 5.5%) and additional income provided by the Scottish Government to partly fund both these pay awards.
9. The projected outturn also includes additional expenditure of £1.970m resulting from the increased demand for Health & Social Care Partnership services. While management plans are being developed to mitigate the level of overspend, it is likely the Integration Joint Board will have to consider discussions with its partners to seek additional funding. Until there is more clarity on this issue, including any increase to the funding arrangements, the projected overspend 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 30 June.

Department	Period 03 Position £'000
Education	1,806
Contribution (to) IJB	(3,721)
Environment (Incl. O/Housing)	(225)
Environment – Support	(274)
Business Operations & Partnerships	(604)
Business Operations & P'ships - Support	679
Chief Executive's Office	(22)
Chief Executive's Office - Support	78
Other Expenditure & Income	117
Joint Boards	(1)
Corporate Contingency	0
HSCP	(25)
Housing Revenue Account	(1,246)
Total £ Variance	(3,438)
Total Budgeted Expenditure	72,517
% Variance	4.74%

6

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

Department	Forecast Outturn as at P3 £'000
Education	1,752
Contribution (to) IJB	0
Environment (Incl. O/Housing)	(366)
Environment – Support	33
Business Operations & Partnerships	(350)
Business Operations & P'ships - Support	121
Chief Executive's Office	836
Chief Executive's Office - Support	148
Other Expenditure & Income	1,600
Joint Boards	4
Corporate Contingency	35
HSCP	(1,970)
Housing Revenue Account	0
Total £ Variance	1,843
Total Budgeted Expenditure	301,528
% Variance	0.61%

Notable variances are as follows:-

i) Education

The current position at period 3 is an underspend of £1,806k and is mainly due to a combination of timing and real variances within payroll costs, utility costs and food provision. The year end forecast is based on the information currently available, prior to the start of the new academic year, and indicates an underspend of £1,752k mainly as a result of reduced utility costs and an underspend in relation to the Catering Service. Costs of £1,731k 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 overspend of £225k and consists of offsetting favourable and adverse variances relating to recharging of office accommodation costs and grant income for both housing of displaced refugee families and roads maintenance. There is a real underspend in Neighbourhood Services given the high level of turnover being experienced by the service.

The year-end forecast indicates an overspend of £366k. 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 £1,053k 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 £274k resulting from delayed processing of staff recharges to capital. The year-end forecast indicates an underspend of £33k as a result of the service carrying a number of vacancies.

iv) Business Operations & Partnerships

The current position at period 3 is an overspend of £604k resulting from timing variances across the services in addition to the part year impact of the projected year end overspends. The year end forecast indicates an overspend of £350k which is mainly due to an overspend on Housing Benefit and operational issues affecting the Community Safety service. Costs of £3,207k 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 £679k and is in the main timing variances within Digital Services. The year end forecast indicates an underspend of £121k which is mainly due underspends on ICT contracts and variances in staffing. Costs of £151k 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 3 is an underspend of £56k and is mainly due to staff vacancies within Internal Audit and Legal Services partly offset by lower Licensing income. The year-end forecast indicates an underspend of £984k 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 underspend of £117k and is timing variances within Pension Additional Allowances and other costs. The year end forecast indicates an underspend of £1,600k reflecting a variance between pay award included in the budget and projected additional funding from Scottish Government in relation to both local government employees and teachers. 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 3 and forecasted year-end positions show an overspend of £3,746k and £1,970k respectively and highlight the increased demand for services, in particular within both adult intensive services and adult localities services. The period 3 position includes both real and timing variances.

As outlined in paragraph 9 above, while management plans are being developed to mitigate the level of overspend, it is likely the Integration Joint Board will have to consider discussions with its partners to seek additional funding.

ix) Housing Revenue Account

The current position at period 3 is an overspend of £1,246k and is a timing variance largely related to the delayed posting of income transactions to the finance ledger. The year-end projected outturn is in line with the approved budget with no variance.

10. The Council's projected revenue out-turn position is reported as a net underspend of £1,843k and assumes that £6,142k 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 £1,843k and the HRA operational outturn in line with budget.
 - 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 14 to 31 and note the reported probable out-turn position.

REPORT AUTHOR

Head of Accountancy - Margaret McCrossan

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

Report date 1st August 2023

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 03
30th JUNE 2023

BLANK PAGE

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

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13
EDUCATION
PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2023 - £1,752,300 UNDERSPEND

Pre Five Education (£1,900 underspend)

The underspend arises in relation to the provision of meals in Early Years establishments (£16k). This forecast is based on the information currently available and will be reviewed when the new session starts in August. This underspend is partially offset by a forecast net overspend on utility costs (£14k). Current projections indicate an overspend on electricity costs partially offset by a reduction in gas costs arising as a result of differences in prices from budgeted levels.

Primary Education (£541,700 underspend)

The underspend relates to a forecast saving on utility costs (£230k) due to a lower than budgeted price for gas which offsets the increased cost of electricity in this sector. The costs of the school meals service are also forecast to be underspent (£312k) due to lower than budgeted uptake.

Secondary Education (£699,200 underspend)

The underspend relates to a forecast saving on utility costs (£281k) due to a lower than budgeted price for gas which offsets the increased cost of electricity in this sector. The costs of the school meals service are also forecast to be underspent (£466k) due to lower than budgeted uptake. This is partially offset by redundancy costs associated with approved savings (£48k).

Special Education (£138,900 overspend)

An overspend is forecast in relation to detriment costs associated with the delivery of approved savings (£83k), utility costs (£19k) due to the higher than budgeted increase in electricity costs, and specialist equipment costs (£43k). This overspend is partially offset by an underspend in the school meals service (£6k).

Schools Other (£77,700 underspend)

The underspend relates to additional staff turnover and lower than budgeted oncosts within the music service and modern apprentice vacancies in the early part of the year (£87k). This is offset by an overspend in property related costs (£9k).

Transport (£51,900 overspend)

An overspend is forecast in relation to SPT costs (£11k) based on the latest information available and vehicle hire costs (£19k). An under-recovery is forecast in relation to privilege travel income based on year to date and prior year experience (£22k).

Administration & Support (£37,500 overspend)

The overspend relates primarily to redundancy costs associated with the delivery of approved savings (£32k).

Facilities Management (£394,700 underspend)

An underspend is forecast in relation to reduced net expenditure on the Catering service (£251k) due to additional staff turnover achieved and an underspend in food provisions costs and other supplies and services. These underspends are offset by an under-recovery of income due to lower than budgeted uptake of meals. In addition an underspend is forecast in relation to the cleaning and janitorial service due to additional staff turnover achieved and additional income (£143k).

Culture and Leisure Services (£265,400 underspend)

The underspend relates to a forecast saving on utility costs (£265k) due to a lower than budgeted price for gas which offsets the increased cost of electricity.

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 £1,752,300.

In addition to the operational variances outlined above the department will also incur estimated Covid costs of £1,731k during this financial year which will be met from the Covid grant reserve.

Overall the main variances forecast at period 3 can be summarised as underspends in staffing (£177k), utilities (£743k) and the catering service (including school meals) (£1,051k). This position is offset by overspends in relation to detriment and redundancy costs associated with approved savings (£163k), specialist equipment costs (£43k) and other minor movements (£13k).

All variances will continue to be monitored and will be revised as the year progresses and further information becomes available.

14

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2023 – Nil Variance

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

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

As outlined in the Health & Social Care Partnership section (page 12), there is a potential overspend of £1,970k within this service based on an increasing demand for services. While action plans are being developed to contain the projected overspend, it is increasingly likely the Integration Joint Board will have to consider discussion with its partners to secure additional funding to support service delivery.

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 30th JUNE 2023 - £366,100 OVERSPEND****Directorate & Management - incl. Environment Strategy/Operational Management (£170,100 Overspend)**

Payroll related costs are projected to overspend (£260k) but will be partly offset by contributions from the Modernisation and Get to Zero Funds (£110k). Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£20k).

Properties (Environment & Non-Operational) (£5,000 Underspend)

A small underspend on Street Nameplates (£5k) is projected.

Planning and Building Control – incl. Strategy BI Team (£Nil)

Whilst fee income is projected to under-recover (£80k) given reduced demand amidst the current economic climate, this will be offset with a projected over-recovery in relation to interest earned on developer contribution balances (£80k).

Economic Development (£39,800 Underspend)

Additional grant income (£1.3m) in relation to the Covid Local Authority Discretionary Fund, the Local Authority Covid Economic Recovery Fund and the UK Shared Prosperity Fund will offset overspends in grant related payroll costs, supplies & services and payments to other bodies. Payroll costs, excluding those which are grant funded, are projected to underspend (£90k) due to vacancies across the service. Whilst income from Property Rentals is expected to over-recover (£20k), income from other agencies is projected to under-recover (£70k) due to a reduction in modern apprentices employed across the Council.

Roads (£Nil)

Additional grant income (£900k) will offset corresponding overspends in payroll and contractor costs.

Neighbourhood Services (£107,800 Underspend)

An underspend in payroll costs is projected (£195k) given the high level of turnover being experienced by the service, albeit a number of agency staff are in post to partially offset (£90k).

Parks (£Nil)

There are no variances to report at this time.

Cleansing (£280,000 Overspend)

Income from garden waste permits is projected to under-recover (£280k) following reduced demand for the service.

Waste Management (£28,700 Overspend)

A small overspend is projected in relation to Waste Collection and Disposal (£30k), although contract rates are subject to change. A volatile sale of recyclables market requires close monitoring by officers given the potential for income under-recovery.

Protective Services (£10,100 Underspend)

A small underspend is projected (£10k) across the service.

Other Housing (£50,000 Overspend)

Projected overspends in Payroll costs (£190k), Supplies & Services (£35k) and Payments to Other Bodies (£85k) in relation to the resettlement of Ukrainian families will be offset with additional grant income. An overspend on temporary accommodation is projected (£260k) as the Council continue to refurbish properties and voids for short term stays in addition to incurring spend on Bed & Breakfast accommodation. These costs will be partially offset with covid related grant funding (£200k).

Office Accommodation (£Nil)

There are no variances to report at this time.

Summary:

The above figures have been prepared on a probable outturn basis and therefore 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, significant temporary accommodation / homelessness expenditure and a potential reduction in Planning & Building Control fee income. On top of this, while no adverse variance is included to date, there is some concern around the volatile sale of recyclables market and the impact this may have upon income generation. The projections include an assumption that £1.053m of expenditure will be met 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 30th JUNE 2023 - £32,600 UNDERSPEND

Property & Technical - Operations (£0)

Whilst payroll costs are projected to underspend (£90k) due to vacancies, this will be offset by both a corresponding under-recovery in costs recharged to capital (£71k) and an overspend on professional fees (£15k).

Property & Technical – Strategy (£32,600 Underspend)

Projected overspends in agency staff and consultancy spend (£492k) will be recharged to capital projects (£492k). An underspend in payroll costs (£35k) is projected due to vacancies.

Summary:

The above figures have been prepared on a probable outturn basis and therefore 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

BUSINESS OPERATIONS & PARTNERSHIPS

Probable Outturn Forecast as at 30th June 2023 - £349,600 Overspend

Communities and Community Planning (£34,300 Underspend)

The underspend is due to a combination of a part vacancy in Communities of £25k and salary movements of £9k within Community Planning.

Community Safety (£211,700 Overspend)

The overspend is due to a combination of agency cover, overtime working and temporary posts to cover for staff vacancies and sickness absence totalling £112k. 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 (£45,000 Underspend)

The underspend is due to a combination of vacancies totalling £49k offset by higher spending on supplies of £4k.

Customer First (£3,400 Overspend)

There are no significant variances to report at this time.

Members Expenses and Democratic Services (£25,900 underspend)

The variance relates to an underspend in the Members employers superannuation budget.

Directorate, Strategic Insight & Communities Management (£43,100 Underspend)

The underspend is due to slippage in filling a vacant post.

Revenues Benefits and Business Support (no variance)

There are no variances to report at this time.

Housing Benefits (£282,800 Overspend)

The overspend is due to an overspend on Housing Benefit of £268k where DWP funding is insufficient to meet rent levels for supported exempt accommodation (this is impacting councils across the country) together with a £15k shortfall in DWP income.

Council Tax/Non Domestic Rates (no variance)

There are no variances to report at this time.

Humanitarian Need / BOP Covid Recovery (no variance)

Funding of £127.3k was carried forward into the current financial year for Humanitarian / LACER projects and it is anticipated that this funding will be fully spent this year. In addition, BOP expects to spend £2.558m from the ERC Covid Reserves Fund.

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 £3,207k of covid related spend will be met from the covid grant reserve. The operational overspend of £349,600 is mainly due to an overspend on Housing Benefit and operational issues affecting the Community Safety service.

BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES
Probable Outturn Forecast as at 30th June 2023 - £121,400 Underspend

Revenues (no variance)

There are no variances to report at this time.

Digital Services (£117,700 Underspend)

The variance is due to a combination of underspends on IT contracts totalling £100k together with underspends in payroll of £17k.

Strategy – Support and Insight (£16,300 Underspend)

The underspend mainly relates to slippage in filling a vacant post.

Communications & Printing (£7,200 Underspend)

The variance is due to an underspend on the hire of printers of £10k offset by a small overspend on payroll of £3k.

Human Resources (£19,800 Overspend)

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

Payroll (no variance)

There are no variances to report at this time.

Customer First Reception (no variance)

There are no variances to report at this time.

Digital Transformation (no variance)

There are no variances to report at this time.

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 £151k of covid related spend will be met from the covid grant reserve. The operational underspend of £121,400 is mainly due underspends on ICT contracts and variances in staffing and supplies budgets across a number of services.

CHIEF EXECUTIVE'S – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30thJUNE 2023 - £835,500 UNDERSPEND

Temporary Loans Fund Interest income is projected to outturn over-recovered (£850k) 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 (£14.5k) 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 £835,500 is due mainly to higher Temporary Loans Fund Interest.

CHIEF EXECUTIVE'S OFFICE – SUPPORT**PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2023 - £147,700 UNDERSPEND**

The projected underspend of £147,700 is comprised of several variances:

There are projected underspends in the Chief Executive's Business Unit (£8k), Internal Audit (£85k), Legal Services (£82k) and Procurement (£8k) due to staff vacancies. In addition, Supplies and Services in Accountancy (£15.5k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

Partly offsetting these favourable variances is a projected overspend in Accountancy staff costs due to a lower level of staff turnover (£14k) than what was allowed for in the budget. In addition, there is a projected under-recovery of Legal Services Income (£36.8k) 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 £147,700 is due to vacant posts in the Chief Executive's Business Unit, Internal Audit, Legal Services and Procurement and an under spend in Accountancy Supplies and Services. Partly offsetting these favourable variances are an adverse variance in Accountancy due to lower than budgeted staff turnover and an under-recovery of Income in Legal Services.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2023 - £1,600,000 UNDERSPEND

Restructuring Costs (Nil Variance) & Other Services (£1,600,000 Underspend)

It is expected that 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.

Additional funding from Scottish Government in relation to 23-24 local government and teachers pay award is anticipated. Underspend of £1,600,000 reflects projected variance between pay award as offered/settled and resource projections.

Unallocated Overheads (Nil Variance)

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 3 figures are prepared on a probable outturn basis and reflect projected full year costs. The reported position of £1,600,000 will be monitored and adjusted throughout the year as additional information becomes available.

HEALTH & SOCIAL CARE PARTNERSHIP
PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2023 – £1,970,000 Overspend (Before action plans to reduce costs are implemented)

Children & Families & Public Protection (£111,000 Overspend)

The HSCP continues to look after a number of unaccompanied asylum seekers children and there is early pressure here with more children requiring support early in the financial year (£33k). This will continue to be monitored as the year progresses.

There is a pressure around Residential Care costs and fostering and adoption costs (£95k) offset in part by other smaller underspends.

Adult – Intensive Services (£1,076,000 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 £956k. There is also pressure within Telecare Responders (£315k) based on staffing and working patterns and within Bonnyton House (£237k) 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 (£451k).

Adult – Localities Services (£639,000 Overspend)

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

1. Older People – (£45k overspend) Within residential and nursing care we are underspent by £430k. This is offset by an overspend in localities directly purchased care at home and direct payment commitments of £500k.
2. Physical & Sensory Disability – (£482k overspend) Care package projected costs (£240k) are reflecting an increase in the number of people supported since the budget was agreed. The budget relating to the equipment contract is held within this area and current projections suggest an overspend of £264k reflecting increased demand for community based support across all care groups. Staffing turnover (£35k) is a small offset against the pressures above
3. Learning Disability – (£112k overspend) the projected overspend is mainly due to care commitments (£146k)

Recovery Services – Mental Health & Addictions (£11,000 Underspend)

Current care commitments and staffing costs are projected to be in line with budgeted costs.

Finance & Resources (£155,000 overspend)

There is very little staff turnover at this stage in the financial year causing an early pressure (£155k).

Contribution from IJB (£0)

Based on the current projections there is insufficient reserve to contribute to any projected overspend after budget phasing and in year pressure reserves along with general reserve have been utilised to support delivery of our significant savings programme.

Summary:

The projected outturn position highlights a potential overspend of £1,970k based on increasing demand for services. However the Chief Officer and her management team are working on actions to mitigate cost pressures as far as is possible in the current year. This projected position also assumes that the full savings target of £7.06m will be achieved in year, including a draw-down from the IJB earmarked and general reserve to support the phasing in of savings.

Action plans are being drawn up by each Head of Service and will be reported to the Integration Joint Board as part of the revenue monitoring reporting as the year progresses. It is hoped that significant inroads will be made into the projected overspend; however it is increasingly likely we will have to consider discussion with partners to seek additional funding to support the service delivery in line with the demand and capacity challenges we continue to experience.

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

HOUSING REVENUE ACCOUNT**PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2023 - (Nil variance)****Housing Revenue Account (Nil Variance)**

The high level of vacancies currently held within the Housing Maintenance Team will result in an under recovery in staff recharges to capital (£260k). However this will be partially off-set by savings on payroll costs, including these vacancies (£230k).

In addition to this, professional fees are projected to overspend (£35k) in relation to site investigation works at a potential site in Barrhead for the development of new build housing and associated infrastructure.

Following implementation of a new Housing Management System, an overspend on IT costs (£35k) is projected given additional support being provided by the supplier to facilitate operation of the new system.

Offsetting these, additional recharge income (£16k) in relation to rechargeable staff time is projected, a projected loan charge reduction (£54k) together with some smaller underspends across the service (£30k).

Summary:

The above figures have been prepared on a probable outturn basis and represent full year variances. The projected outturn remains in line with the approved budget and the projected drawdown from HRA reserves remains unchanged at £824k.

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Budgetary Control Statement
Period 3 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	181,532,000	1,872,900	183,404,900	47,242,818	45,436,712	1,806,106	1,752,300
Contribution to Integration Joint Board	67,656,000	0	67,656,000	13,101,744	16,822,377	(3,720,633)	0
Environment	28,298,000	5,195,000	33,493,000	5,347,121	5,571,771	(224,650)	(366,100)
Environment - Support		0	0	347,366	621,844	(274,478)	32,600
Chief Executives Office	770,500	0	770,500	16,298	38,461	(22,163)	835,500
Chief Executives Office - Support		0	0	728,811	651,094	77,717	147,700
Business Operations & Partnerships	11,740,400	0	11,740,400	1,523,724	2,128,135	(604,411)	(349,600)
Business Ops & Partnership - Support		0	0	5,420,902	4,741,711	679,191	121,400
Other Expenditure & Income	2,120,000	(166,000)	1,954,000	258,900	141,637	117,263	1,600,000
Joint Boards	2,379,000		2,379,000	448,200	448,810	(610)	3,800
Contingency - Welfare	200,000	0	200,000	0	0	0	35,000
Health & Social Care Partnership	0	(70,000)	(70,000)	(154,000)	(128,590)	(25,410)	(1,970,000)
Service Resource Adjustment	0	0	0			0	0
Additional RSG Funding		0	0	0	0	0	0
Transfer from Capital Reserves	0	0	0			0	0
Housing Revenue Account	0	0	0	(1,764,503)	(518,836)	(1,245,667)	0
TOTAL	294,695,900	6,831,900	301,527,800	72,517,381	75,955,126	(3,437,745)	1,842,600

Summary of Operational Adjustments.

Devolved School Management	0
Ring Fenced Grants - Education	(9,949,000)
Ring Fenced Grants - HSCP	(616,000)
Revenue Support Grant Amendments	(166,000)
Capital Charges	17,562,900
	<u>6,831,900</u>

Budgetary Control Statement
Period 02 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	188,073,900	(32,600)	188,041,300	47,692,541	47,064,272	628,269	(3,866,000)
Property Costs	23,689,900	19,050	23,708,950	8,729,311	7,351,799	1,377,512	516,200
Transport Costs	6,809,200	73,600	6,882,800	1,729,694	1,608,271	121,423	(81,300)
Supplies & Services	65,142,900	1,075,700	66,218,600	15,615,506	14,089,233	1,526,273	37,000
Third Party Payments	64,190,800	(119,200)	64,071,600	11,478,620	16,115,978	(4,637,358)	(5,029,500)
Transfer Payments	20,254,900	0	20,254,900	3,903,261	4,010,069	(106,808)	487,700
Support Services	13,988,000	0	13,988,000	101,925	725	101,200	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	0	17,562,900	17,562,900	0	0	0	0
Financing Costs	5,310,000	0	5,310,000			0	51,400
TOTAL EXPENDITURE	387,459,600	18,579,450	406,039,050	89,250,858	90,240,347	(989,489)	(7,884,500)
Income	(92,763,700)	(11,747,550)	(104,511,250)	(16,733,477)	(14,285,221)	(2,448,256)	9,727,100
TOTAL	294,695,900	6,831,900	301,527,800	72,517,381	75,955,126	(3,437,745)	1,842,600

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	129,766,700	(154,500)	129,612,200	32,134,614	31,490,859	643,755	(532,900)
	Property Costs	16,975,000	19,050	16,994,050	6,933,872	5,521,905	1,411,967	633,200
	Transport Costs	2,551,500	73,600	2,625,100	656,344	659,760	(3,416)	(50,800)
	Supplies & Services	32,652,700	661,200	33,313,900	6,670,523	6,106,390	564,133	1,352,300
	Third Party Payments	10,624,700		10,624,700	4,024,430	4,357,831	(333,401)	(2,043,300)
	Transfer Payments	1,127,900		1,127,900	230,451	506,348	(275,897)	0
	Support Services	6,095,800		6,095,800	0	725	(725)	0
	Depcn And Impairment Losses	0	11,821,900	11,821,900	0	0	0	0
Total Expenditure		199,794,300	12,421,250	212,215,550	50,650,234	48,643,818	2,006,416	(641,500)
	Income	(18,262,300)	(10,548,350)	(28,810,650)	(3,407,416)	(3,207,106)	(200,310)	2,393,800
Education	TOTAL	181,532,000	1,872,900	183,404,900	47,242,818	45,436,712	1,806,106	1,752,300

Summary of Operational Adjustments:

Devolved School Management

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

	-
Ring Fenced Grant - Gaelic	(22,000)
Ring Fenced Grant - Pupil Equity Fund	(1,485,000)
Ring Fenced Grant - 1140 Hours Expansion	(8,442,000)
Capital Charges	11,821,900
	<u>1,872,900</u>

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	20,356,600	(7,986,900)	12,369,700	3,984,707	3,855,140	129,567	1,900
	Primary Education	56,651,900	2,993,200	59,645,100	15,399,255	14,540,844	858,411	541,700
	Secondary Education	69,143,800	5,314,200	74,458,000	19,898,344	18,644,108	1,254,236	699,200
	Schools Other	3,995,300	(12,100)	3,983,200	761,820	810,538	(48,718)	77,700
	Special Education	9,239,000	354,600	9,593,600	2,204,904	2,156,815	48,089	(138,900)
	Psychological Service	1,006,000		1,006,000	253,405	345,323	(91,918)	0
	Transport (excl Spec Educ)	1,345,200	(10,000)	1,335,200	336,641	397,918	(61,277)	(51,900)
	Bursaries / Emas	0		0	0	70,755	(70,755)	0
	Provision for Clothing	289,700		289,700	3,951	174,390	(170,439)	0
	Administration & Support	8,529,600	165,600	8,695,200	871,360	705,454	165,906	(37,500)
	School Crossing Patrollers	0		0	(16,009)	0	(16,009)	0
	Catering	0		0	(13,869)	(2,667)	(11,202)	251,400
	Cleaning & Janitorial	2,193,100		2,193,100	338,513	1,042,311	(703,798)	143,300
	Culture & Leisure Services	8,781,800	1,054,300	9,836,100	3,219,796	2,695,783	524,013	265,400
Education	TOTAL	181,532,000	1,872,900	183,404,900	47,242,818	45,436,712	1,806,106	1,752,300

Summary of Operational Adjustments:

Devolved School Management

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

Ring Fenced Grant - Gaelic	(22,000)
Ring Fenced Grant - Pupil Equity Fund	(1,485,000)
Ring Fenced Grant - 1140 Hours Expansion	(8,442,000)
Capital Charges	<u>11,821,900</u>
	<u><u>1,872,900</u></u>

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	67,656,000	0	67,656,000	13,101,744	16,822,377	(3,720,633)	0
Contribution to Integration Joint Board	TOTAL	67,656,000	0	67,656,000	13,101,744	16,822,377	(3,720,633)	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
Contribution to Integration Joint Board	Core Funding	67,656,000	0	67,656,000	13,101,744	16,822,377	(3,720,633)	0
Contribution to Integration Joint Board	TOTAL	67,656,000	0	67,656,000	13,101,744	16,822,377	(3,720,633)	0

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	18,194,400		18,194,400	4,026,418	3,973,616	52,802	(653,000)
	Property Costs	4,177,200		4,177,200	1,090,350	1,431,565	(341,215)	(113,400)
	Transport Costs	3,712,800		3,712,800	928,200	859,065	69,135	(18,400)
	Supplies & Services	21,322,800	518,200	21,841,000	3,441,477	3,213,015	228,462	(857,900)
	Third Party Payments	889,600		889,600	98,650	371,653	(273,003)	(888,100)
	Transfer Payments	1,057,800		1,057,800	253,275	287,609	(34,334)	(255,700)
	Support Services	2,374,800		2,374,800	101,925	0	101,925	0
	Depcn And Impairment Losses	0	5,195,000	5,195,000	0	0	0	0
Total Expenditure		51,729,400	5,713,200	57,442,600	9,940,295	10,136,523	(196,228)	(2,786,500)
	Income	(23,431,400)	(518,200)	(23,949,600)	(4,593,174)	(4,564,752)	(28,422)	2,420,400
Environment	TOTAL	28,298,000	5,195,000	33,493,000	5,347,121	5,571,771	(224,650)	(366,100)

Summary of Operational Adjustments:

Internal Roads Recharges	(518,200)
Payment to Roads	518,200
Capital Charges	5,195,000
	<u>5,195,000</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
Environment	Directorate & Supp Environment	1,865,800	239,800	2,105,600	265,985	238,813	27,172	(158,900)
	Environment Accommodation		340,400	340,400	325,675	746,942	(421,267)	0
	Planning & Development	1,089,000		1,089,000	187,443	231,351	(43,908)	0
	Economic Development Summary	942,800	353,200	1,296,000	218,207	179,228	38,979	39,800
	Roads - Council	9,772,700	2,923,400	12,696,100	2,472,113	2,742,309	(270,196)	0
	Roads Contracting Unit	0		0	(45,892)	87,850	(133,742)	0
	Parks	2,086,800	551,800	2,638,600	(39,750)	(448,718)	408,968	0
	Cleansing & Recycling	2,349,600	211,300	2,560,900	(1,152,579)	(803,535)	(349,044)	(280,000)
	Waste Management	5,987,700	511,500	6,499,200	1,039,050	1,092,545	(53,495)	(28,700)
	Protective Services	1,208,100		1,208,100	248,090	164,262	83,828	10,100
	Transport			0	(51,852)	(59,577)	7,725	0
	Neighbourhood Services Mgmt	0		0	1,314,614	1,211,681	102,933	107,800
	Env Strat/ Op Management	211,000		211,000	61,853	61,886	(33)	(11,200)
	Non Operational Properties	130,500	25,000	155,500	54,125	22,071	32,054	5,000
	Other Housing	2,256,100	38,600	2,294,700	361,983	18,049	343,934	(50,000)
	Strategy - Bi Team	397,900		397,900	88,056	86,614	1,442	0
Environment	TOTAL	28,298,000	5,195,000	33,493,000	5,347,121	5,571,771	(224,650)	(366,100)

Summary of Operational Adjustments:

Roads Adjustment	0
Capital Charges	5,195,000
	<u>5,195,000</u>

31

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	2,381,900		2,381,900	527,116	450,518	76,598	(226,500)
	Property Costs	0		0	0	32,874	(32,874)	(20,000)
	Transport Costs	16,700		16,700	4,175	1,020	3,155	0
	Supplies & Services	306,300		306,300	58,150	135,436	(77,286)	(139,000)
	Support Services	0		0	0		0	0
	Depcn And Impairment Losses	0		0	0		0	0
Total Expenditure		2,704,900		2,704,900	589,441	619,848	(30,407)	(385,500)
	Income	(1,141,600)		(1,141,600)	(242,075)	1,996	(244,071)	418,100
Environment - Support	TOTAL	1,563,300	0	1,563,300	347,366	621,844	(274,478)	32,600

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	934,600		934,600	215,862	207,765	8,097	0
	Accommodation			0		14,899	(14,899)	0
	Property & Technical - Strategy	628,700		628,700	131,504	399,180	(267,676)	32,600
Environment - Support	TOTAL	1,563,300	0	1,563,300	347,366	621,844	(274,478)	32,600

Budgetary Control Statement
 Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	26,900		26,900	5,898	5,764	134	(600)
	Transport Costs	3,000		3,000	750	566	184	0
	Supplies & Services	544,200		544,200	80,800	84,850	(4,050)	0
	Support Services	631,000		631,000	0	0	0	0
	Depcn And Impairment Losses			0			0	0
Total Expenditure		1,205,100		1,205,100	87,448	91,180	(3,732)	(600)
	Income	(434,600)		(434,600)	(71,150)	(52,719)	(18,431)	836,100
Chief Executives Office	TOTAL	770,500	0	770,500	16,298	38,461	(22,163)	835,500

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	125,400		125,400	78,100	78,084	16	850,000
	Corporate Management	602,000		602,000	0	0	0	0
	Licensing	37,500		37,500	(41,827)	(33,093)	(8,734)	(14,500)
	Licensing Board	5,600		5,600	(19,975)	(6,530)	(13,445)	0
Chief Executives Office	TOTAL	770,500	0	770,500	16,298	38,461	(22,163)	835,500

Budgetary Control Statement
 Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	3,217,600	99,300	3,316,900	734,536	634,510	100,026	168,700
	Property Costs	0		0	0	0	0	0
	Transport Costs	0		0	0	0	0	0
	Supplies & Services	375,600		375,600	43,975	26,510	17,465	13,700
	Third Party Payments	81,000		81,000	0	0	0	0
	Transfer Payments	0		0	0	0	0	0
	Support Services	0		0	0	0	0	0
Total Expenditure		3,674,200	99,300	3,773,500	778,511	661,020	117,491	182,400
	Income	(449,200)	(99,300)	(548,500)	(49,700)	(9,926)	(39,774)	(34,700)
Chief Executives Office - Support	TOTAL	3,225,000	0	3,225,000	728,811	651,094	77,717	147,700

Summary of Operational Adjustments:

Transfer of Licensing Staff	99,300
Recharge of Licensing Staff	(99,300)
	<u>0</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
Chief Executives Office - Support	Chief Executives Section	458,800		458,800	97,203	106,511	(9,308)	7,000
	Accountancy & Directorate	1,606,600		1,606,600	362,887	338,772	24,115	1,500
	Legal Services	521,900		521,900	120,540	90,737	29,803	42,300
	Purchasing & Procurement	328,800		328,800	82,830	77,740	5,090	11,500
	Internal Audit	308,900		308,900	65,351	37,334	28,017	85,400
Chief Executives Office - Support	TOTAL	3,225,000	0	3,225,000	728,811	651,094	77,717	147,700

Summary of Operational Adjustments:

Transfer of Licensing Staff	99,300
Recharge of Licensing Staff	(99,300)
	<u>0</u>

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	6,430,000		6,430,000	1,423,774	1,483,750	(59,976)	(1,750,700)
	Property Costs	67,900		67,900	23,700	10,093	13,607	(7,200)
	Transport Costs	68,300		68,300	17,075	7,966	9,109	(5,100)
	Supplies & Services	2,852,400		2,852,400	284,475	247,524	36,951	(753,800)
	Third Party Payments	320,600		320,600	143,925	216,970	(73,045)	(314,100)
	Transfer Payments	17,651,000		17,651,000	3,391,675	3,194,643	197,032	743,400
	Support Services	1,481,400		1,481,400	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
Total Expenditure		28,871,600		28,871,600	5,284,624	5,160,946	123,678	(2,087,500)
	Income	(17,131,200)		(17,131,200)	(3,760,900)	(3,032,811)	(728,089)	1,737,900
Business Operations & Partnerships	TOTAL	11,740,400	0	11,740,400	1,523,724	2,128,135	(604,411)	(349,600)

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	930,000		930,000	167,539	161,072	6,467	25,000
	Community Planning	310,600		310,600	45,169	133,739	(88,570)	9,300
	Community Safety	1,320,000		1,320,000	277,131	387,046	(109,915)	(211,700)
	Registrars & Customer First	513,000		513,000	(98,312)	216,743	(315,055)	12,600
	Grants	146,500		146,500	135,325	135,853	(528)	0
	Auchenback Resource Centre	30,700		30,700	7,675	12,557	(4,882)	0
	Strategic Insight & Comm.Mgmt.	16,900		16,900	23,226	10,639	12,587	52,800
	Members Expenses	555,500		555,500	137,300	132,590	4,710	19,000
	MART	987,100		987,100	172,993	214,019	(41,026)	29,000
	Directorate	0		0	70,043	69,240	803	(9,700)
	Business Support Team	0		0	139,038	108,264	30,774	7,100
	Housing Benefits	270,700		270,700	16,166	203,858	(187,692)	(282,800)
	Revenues - Benefits	858,100		858,100	133,239	145,782	(12,543)	(7,100)
	Council Tax/Ndr	4,798,100		4,798,100	121,031	96,342	24,689	0
	Cost Of Elections	38,400		38,400	9,025	9,798	(773)	3,600
	Democratic Representation & Management	964,800		964,800	167,136	90,593	76,543	3,300
Business Operations & Partnerships	TOTAL	11,740,400	0	11,740,400	1,523,724	2,128,135	(604,411)	(349,600)

Budgetary Control Statement
 Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	7,428,600		7,428,600	1,644,377	1,570,371	74,006	3,900
	Property Costs	1,200		1,200	50	0	50	0
	Transport Costs	19,100		19,100	4,750	4,782	(32)	0
	Supplies & Services	5,435,000		5,435,000	3,786,350	3,171,341	615,009	6,400
	Third Party Payments	26,000		26,000	0	2,766	(2,766)	(2,800)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
Total Expenditure		12,909,900		12,909,900	5,435,527	4,749,260	686,267	7,500
	Income	(3,710,800)		(3,710,800)	(14,625)	(7,549)	(7,076)	113,900
Business Ops & Partnerships - Support	TOTAL	9,199,100	0	9,199,100	5,420,902	4,741,711	679,191	121,400

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	661,400		661,400	93,363	88,302	5,061	0
	Digital Services	4,333,100		4,333,100	4,278,985	3,590,960	688,025	117,700
	Strategy - Support	375,700		375,700	62,647	60,209	2,438	3,100
	Communications	387,700		387,700	90,943	92,803	(1,860)	(6,400)
	Printing	163,900		163,900	38,506	36,810	1,696	13,600
	Human Resources & Payroll	2,263,300		2,263,300	433,374	524,038	(90,664)	(19,800)
	Customer Services	67,300		67,300	13,389	12,146	1,243	0
	Digital Transformation Team	146,500		146,500	227,540	136,415	91,125	0
	Insight	315,900		315,900	40,539	68,409	(27,870)	13,200
	Project Management Office	484,300		484,300	141,616	131,619	9,997	0
Business Ops & Partnerships - Support	TOTAL	9,199,100	0	9,199,100	5,420,902	4,741,711	679,191	121,400

Budgetary Control Statement
 Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	2,075,200	(166,000)	1,909,200	258,900	178,847	80,053	1,562,800
	Support Services	44,800		44,800	0	0	0	0
Total Expenditure		2,120,000	(166,000)	1,954,000	258,900	178,847	80,053	1,562,800
	Income	0	0	0	0	(37,210)	37,210	37,200
Other Expenditure & Income	TOTAL	2,120,000	(166,000)	1,954,000	258,900	141,637	117,263	1,600,000

Summary of Operational Adjustments:
 Revenue Support Grant Amendment

(166,000)
(166,000)

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	2,120,000	(166,000)	1,954,000	258,900	178,847	80,053	1,562,800
	Income	0	0	0	0	(37,210)	37,210	37,200
Other Expenditure & Income	TOTAL	2,120,000	(166,000)	1,954,000	258,900	141,637	117,263	1,600,000

Summary of Operational Adjustments:
 Revenue Support Grant Amendment

(166,000)
(166,000)

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	2,379,000	0	2,379,000	448,200	448,810	(610)	3,800
	Support Services	0		0	0	0	0	0
Total Expenditure		2,379,000		2,379,000	448,200	448,810	(610)	3,800
Joint Boards	TOTAL	2,379,000	0	2,379,000	448,200	448,810	(610)	3,800

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
Joint Boards	SPTF (incl Concess Fares)	1,793,000		1,793,000	448,200	448,810	(610)	(2,400)
	Renfrewshire Valuation J/Brd	586,000	0	586,000	0	0	0	6,200
	Support Services	0		0			0	
Joint Boards	TOTAL	2,379,000	0	2,379,000	448,200	448,810	(610)	3,800

Budgetary Control Statement
 Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	200,000	0	200,000	0	0	0	35,000
Total Expenditure		200,000		200,000	0	0	0	35,000
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	35,000

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
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	35,000
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	35,000

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	28,366,700	121,900	28,488,600	6,025,311	6,332,086	(306,775)	(1,105,000)
	Property Costs	975,600		975,600	390,889	136,615	254,274	13,000
	Transport Costs	306,800		306,800	76,700	48,644	28,056	(7,000)
	Supplies & Services	2,575,300	62,300	2,637,600	470,506	321,243	149,263	(1,134,000)
	Third Party Payments	49,976,900	(119,200)	49,857,700	6,763,415	10,717,948	(3,954,533)	(1,785,000)
	Transfer Payments	75,600		75,600	18,910	8,503	10,407	0
	Support Services	2,454,600		2,454,600	0	0	0	0
	Depcn And Impairment Losses		546,000	546,000	0	0	0	0
Total Expenditure		84,731,500	611,000	85,342,500	13,745,731	17,565,039	(3,819,308)	(4,018,000)
	Income	(11,107,500)	(1,188,000)	(12,295,500)	(797,987)	(871,252)	73,265	2,048,000
Core funding from	Integration Joint Board	(73,624,000)	507,000	(73,117,000)	(13,101,744)	(16,822,377)	3,720,633	
Health & Social Care Partnership	TOTAL	0	(70,000)	(70,000)	(154,000)	(128,590)	(25,410)	(1,970,000)

Summary of operational adjustments
Ring fenced grant Criminal Justice
Capital Charges

(616,000)
546,000

(70,000)

Budgetary Control Statement
Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	10,459,600	95,700	10,555,300	1,764,284	2,396,248	(631,964)	(111,000)
	Adult Health - Intensive Services	14,416,500	62,300	14,478,800	3,282,342	4,189,286	(906,944)	(1,076,000)
	Adult Health-Localities Services			0			0	
	Older People	18,558,400	127,100	18,685,500	3,300,551	4,392,704	(1,092,153)	(45,000)
	Physical Disability	6,048,000	(393,100)	5,654,900	1,176,875	1,639,622	(462,747)	(482,000)
	Learning Disability	14,206,800	57,600	14,264,400	1,834,768	2,817,395	(982,627)	(112,000)
	Recovery Services-Mental Health	2,378,300		2,378,300	619,296	561,477	57,819	11,000
	Criminal Justice	645,400	(616,000)	29,400	(42,598)	42,264	(84,862)	0
	Finance & Resources	6,911,000	89,400	7,000,400	1,012,226	654,791	357,435	(155,000)
		73,624,000	(577,000)	73,047,000	12,947,744	16,693,787	(3,746,043)	(1,970,000)
	Core Funding from Integration Joint Board	(73,624,000)	507,000	(73,117,000)	(13,101,744)	(16,822,377)	3,720,633	
Health & Social Care Partnership	TOTAL	0	(70,000)	(70,000)	(154,000)	(128,590)	(25,410)	(1,970,000)

Summary of operational adjustments
Ring Fenced Grant - Criminal Justice
Capital Charges

(616,000)
546,000

(70,000)

Budgetary Control Statement
 Period 03 / 2324 30 June 2023

Period End: 30 June 2023

Period 03 / 2324

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	5,289,200		5,289,200	1,170,497	1,122,798	47,699	230,100
	Property Costs	1,494,200		1,494,200	290,450	218,747	71,703	10,600
	Transport Costs	166,800		166,800	41,700	26,468	15,232	0
	Supplies & Services	2,920,300		2,920,300	520,350	604,077	(83,727)	(48,500)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	342,600		342,600	8,950	12,966	(4,016)	0
	Support Services	905,600		905,600	0	0	0	0
	Depcn And Impairment Losses	5,310,000		5,310,000	0	0	0	51,400
Total Expenditure		16,428,700		16,428,700	2,031,947	1,985,056	46,891	243,600
	Income	(16,428,700)		(16,428,700)	(3,796,450)	(2,503,892)	(1,292,558)	(243,600)
Housing Revenue Account	TOTAL	0	0	0	(1,764,503)	(518,836)	(1,245,667)	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
Housing Revenue Account	Housing Maintenance Team	3,530,100		3,530,100	733,278	868,584	(135,306)	(63,300)
	Hra - Client	(3,530,100)		(3,530,100)	(2,497,781)	(1,387,420)	(1,110,361)	63,300
Housing Revenue Account	TOTAL	0	0	0	(1,764,503)	(518,836)	(1,245,667)	0