

EAST RENFREWSHIRE COUNCILCABINET6 February 2025Report by Head of FinanceESTIMATED REVENUE BUDGET OUTTURN 2024-25**PURPOSE**

1. To advise Cabinet of the estimated projected revenue outturn for 2024-25. The report provides details of expected year-end variances for each department at period 8 and is based on the financial position as at 30 November 2024 and subsequent assessment of pressures.

**RECOMMENDATION**

2. It is recommended that:
  - members note the forecast underlying General Fund operational underspend of £2.144m and the HRA operational overspend of £80k before any contribution from the HRA reserve; and
  - 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 outturn position.

**BUDGET MONITORING STATEMENTS**

3. The attached budget monitoring statements provide information in respect of:
  - detailed variance analysis between budgeted and outturn expenditure; and
  - service virement and operational budget adjustments.

**BACKGROUND**

4. This report shows the outturn position as at period 8 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)	11,486
	<u><u>340,402</u></u>

**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
		<b>Note 3</b>	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
General Revenue Grant	Teachers Induction	Education	2,166
General Revenue Grant	Teachers Superannuation	Education	2,106
General Revenue Grant	Local Govt. Staff Pay Award	Various	1,456
General Revenue Grant	Circular 3-2024 Amendment	Other Expenditure	-185
General Revenue Grant	Early Learning & Childcare	Education	279
General Revenue Grant	School Milk Subsidy	Education	24
		<b>Note 4</b>	11,486

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 November 2024, the actual position against the phased budget shows a total net underspend of £3,887k, this is largely due to timing variances.
6. The forecasted outturn table below shows an overall favourable variance of £2,144k for the General Fund services. This includes estimated additional council tax income of £100k. The projected outturn for the Housing Revenue Account is an overspend of £80k, before any contribution from the HRA reserve.
7. It is anticipated that the forecast pandemic pressures of £1,351k will be covered by utilising COVID grant resources previously awarded to the Council.
8. The projected operational outturn includes the agreed pay awards for both teaching and local government employees. The Scottish Government has confirmed it will fund the pay award increase above 3.2%. The agreed funding for local government employees and teachers has been included within the projected operational outturn.

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

<b>Department</b>	<b>Period 08 Position £'000</b>
Education	1,375
Contribution (to) IJB	(4,180)
Environment (Incl. O/Housing)	(803)
Environment – Support	(441)
Business Operations & Partnerships	(743)
Business Operations & P'ships - Support	(967)
Chief Executive's Office	(4)
Chief Executive's Office - Support	157
Other Expenditure & Income	270
Joint Boards	42
Corporate Contingency	(2)
HSCP	95
Housing Revenue Account	1,314
<b>Total £ Variance</b>	<b>(3,887)</b>
<b>Total Budgeted Expenditure</b>	<b>200,956</b>
<b>% Variance</b>	<b>1.93%</b>

The table below provides detail of each department's estimated projected revenue outturn variance.

Department	Forecasted Outturn		
	Period 03 £'000	Period 05 £'000	Period 08 £'000
Education	543	734	658
Contribution (to) IJB	0	0	0
Environment (Incl. O/Housing)	(648)	(719)	(676)
Environment – Support	156	176	163
Business Operations & Partnerships	(148)	(35)	172
Business Operations & Partnerships - Support	52	148	186
Chief Executive's Office	265	277	391
Chief Executive's Office - Support	77	65	79
Other Expenditure & Income	922	122	990
Joint Boards	0	0	51
Corporate Contingency	0	0	30
HSCP	0	0	0
Council Tax Income	0	0	100
<b>General Fund Sub-total</b>	<b>1,219</b>	<b>768</b>	<b>2,144</b>
Housing Revenue Account	(124)	(160)	(80)
<b>Total £ Variance</b>	<b>1,095</b>	<b>608</b>	<b>2,064</b>
Total Budgeted Expenditure	334,556	334,556	340,402
<b>% Variance</b>	<b>0.33%</b>	<b>0.18%</b>	<b>0.61%</b>

The forecasted underspend has increased from period 5 to period 8 by £1,456k. This includes additional income from the Scottish Government to support pay awards of £445k and additional Council Tax (including Statutory Addition Income) of £180k. The main expenditure movement is a reduction of £412k in the forecast outturn in the provision for staff restructures based on the majority of planned restructures now being complete.

Notable variances are as follows:-

**i) Education**

The current position at period 8 is an underspend of £1,375k and is mainly due to a combination of timing and real variances within payroll and utilities, in addition to timing variances within supplies and services. The year-end forecast, based on the information available, indicates an underspend of £658k, mainly as a result of additional staff turnover, reduced utility costs, lower than budgeted external placement costs for pupils with additional support needs and an anticipated over-recovery of income. This is partially offset by increased costs associated with pay awards, detriment/redundancy costs associated with the delivery of approved savings, planned investment in cleaning equipment and also the estimated claim for loss of income due to swimming pool closures, as a result of ongoing works. 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 8 is an overspend of £803k and is a combination of timing variances and a real variance on Homelessness and temporary accommodation.

The year-end forecast indicates an overspend of £676k. Homelessness and temporary accommodation continues to be a substantial financial pressure this year, with a projected overspend of £1,550k on this service. This will be partly off-set by increased income and other savings across services, including vacancies and staff turnover, utilities and interest earned on balances. Costs of £565k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

**iii) Environment Support**

The current position at period 8 is an overspend of £441k mainly resulting from delayed processing of staff recharges to capital. The year-end forecast indicates an underspend of £163k 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 8 is an overspend of £743k resulting from a mix of timing and real variances across the services. The year-end forecast indicates an underspend of £172k which is mainly due underspends on payroll budgets, Council Tax Reduction and Housing Benefit, offset by increased staff costs within Community Safety as a result of operational issues affecting the service. 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 8 is an overspend of £967k which is mainly due to timing variances relating to IT contracts. The year-end forecast indicates an underspend of £186k which is mainly due to underspends in staffing and Digital Service contracts.

**vi) Chief Executive's Office**

The current position at period 8 is an underspend of £153k and is mainly due to staff vacancies. The year-end forecast indicates an underspend of £470k 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 8 is an underspend of £270k and is mainly timing variances within Pension Additional Allowances and income. The year-end forecast is an underspend of £990k. In the main, this reflects additional grant income provided by the Scottish Government and anticipated savings on restructuring costs, less the corporate savings target included in the approved budget.

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

The current position at period 8 is an overspend of £4,085k. In the main this relates to timing variance on the recovery of income from the NHS and support to third party organisations. 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 £900k. This includes expected savings shortfalls against plans (£1.474m), off-set by operational underspends (£0.149m) and the pension gain (£2.067m).

## ix) Housing Revenue Account

The current position at period 5 is an underspend of £1,314k. In the main this relates to a timing variance on income and a real variance on the superannuation reduction. The forecasted year-end position before any contribution from the HRA reserve is an overspend of £80k. The main drivers being the “pension windfall” following the reduction in employers superannuation from the budgeted 17.5% to 6.5%, an estimated reduction in loan charges of £54k and additional interest income of £95k. The estimated drawdown from the HRA reserve during the current financial year reduces from £775k to £160k.

9. The Council’s projected revenue outturn position is reported as a net underspend of £2,064k and assumes that £1,351k of Covid pressures will be met from the Covid grant reserve. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic. Departments should continue to closely monitor and manage their budget.
10. In addition to the underspend noted above, at the year-end any unspent balance on the Pension Windfall/Investment for the Future monies of £6,340k will be transferred to an earmarked reserve. This treatment is in line with the original plan to utilise this reserve over a number of years.

## RECOMMENDATIONS

11. It is recommended that:
  - members note the forecast underlying General Fund operational underspend of £2.144m and the HRA operational overspend of £80k before any contribution from the HRA reserve; and
  - 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 outturn position.

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## BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

**BUDGET MONITORING REPORTS**

**PERIOD 08**

**30 NOVEMBER 2024**

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## EDUCATION

### PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £657,600 UNDERSPEND

#### **Pre Five Education (£119,700 underspend)**

The underspend relates to projected savings in utility costs and water charges (£32k) and higher than budgeted income in relation to Add-On (£145k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£27k) and a projected overspend on meals provided to pre-five establishments (£32k).

#### **Primary Education (£14,500 underspend)**

The underspend relates to a forecast saving on utility costs and water charges (£39k), the cost of school meals in this sector (£40k) and on PFI/PPP contracts due to lower than budgeted inflation (£22k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£59k) and redundancy costs associated with approved savings (£28k)

#### **Secondary Education (£174,800 underspend)**

The underspend relates to a forecast saving on utility costs and water charges (£212k) and on PFI/PPP/HUB contracts due to lower than budgeted inflation (£137k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£74k), redundancy costs associated with approved savings (£82k) and an overspend on the cost of the school meals service in this sector (£14k).

#### **Special Education (£214,300 underspend)**

An underspend is forecast in relation to the cost of external placements for pupils with additional support needs based on the information currently available (£213k), utility costs and water charges (£19k) and on the cost of school meals provided in this sector (£17k). This is partially offset by ongoing detriment costs associated with the delivery of approved savings (£23k) and increased costs associated with the pay awards for both teaching and local government staff (£10k).

#### **Other Services (£85,600 overspend)**

The forecast overspend relates to redundancy costs associated with approved savings (£85k) and costs associated with the preparation for the end of the PFI schools contract (£62k). This is partially offset by additional staff turnover within modern apprentices centrally based teams (£68k).

#### **Facilities Management (£191,200 underspend)**

An underspend is forecast in relation to the Catering service (£241k) due to additional staff turnover in the early part of the year, ongoing recruitment challenges, an underspend in food provisions costs and a forecast over-recovery of income due to higher than budgeted uptake of meals. This is partially offset by planned expenditure on equipment in relation to the further rollout of free school meals in primary schools. An overspend is forecast in relation to the cleaning and janitorial service due to redundancy and detriment costs associated with approved savings (£81k), planned investment in cleaning equipment following implementation of approved savings (£225k) and other miscellaneous costs (£16k). This expenditure is partially offset by underspends in payroll costs due to additional staff turnover as the services transition to new staffing structures and due to significant ongoing recruitment challenges, which are having a negative impact on service provision in some establishments (£219k). The janitorial service is also forecasting higher than budgeted income (£54k).

#### **Culture and Leisure Services (£28,700 underspend)**

The underspend relates to a forecast saving on utility costs (£186k) due to a lower than budgeted prices and an underspend on equipment maintenance costs (£4k). This is partially offset by an estimated overspend arising from claims for loss of income from East Renfrewshire Cultural & Leisure Trust due to closures during the year (£160k).

**Summary:** Period 8 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available indicates an operational underspend of £657,600, 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 from the Covid grant reserve.

The main variances forecast at Period 8 can be summarised as underspends in centrally based teams and cleaning & janitorial staffing (£287k), utilities and water charges (£488k), PFI/PPP/HUB related costs (£97k), the cost of external placements (£213k) and the catering service (including school meals) (£252k). An over-recovery of income is also forecast in relation to Add-On based on the information currently available (£145k). This position is offset by increased costs associated with the pay awards for both teaching and local government staff in schools/ early years establishments (£170k), detriment and redundancy costs to date associated with approved savings (£299k), planned expenditure on cleaning equipment (£225k) and estimated claims for loss of income (£160k).

In the main, the movement from the previous reported position (reduction in underspend of £76k) relates to the estimated claims for loss of income due to the closure of swimming pools during the year.

All variances will continue to be monitored and will be revised as the year progresses and further information becomes available. Costs associated with external placements for pupils with additional support needs could alter significantly as the school year progresses. A service review is ongoing in relation to the delivery of approved savings within janitorial services therefore the probable outturn forecast is based on the best information available at present and may continue to change. As noted in previous reports, the budget for replacement teachers covering maternity and long term absence is forecast to be overspent. It is expected that these additional costs will be covered by budgets devolved to head teachers/ DSM reserves. This area continues to be closely monitored and projections revised to reflect the latest information.

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 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 30 NOVEMBER 2024 - £676,200 OVERSPEND

#### **Directorate & Management - incl. Energy Management (£105,200 underspend)**

Payroll costs are projected to underspend due to vacancies across the service (£105k). Contributions from the Modernisation and Get to Zero Funds (£115k), as well as the Covid grant reserve (£58k), are offsetting this variance.

#### **Properties (Environment & Non-Operational) (£58,900 underspend)**

An underspend in utility costs is projected (£15k) given lower than budgeted unit costs of Gas and Electricity. Expenditure on Non Operational Properties (£30k) and Street Nameplates (£10k) is also projected to underspend.

#### **Office Accommodation (£65,000 underspend)**

An underspend in utility costs is projected (£65k) due to average unit costs being lower than budgeted.

#### **Planning and Building Control – incl. Strategy BI Team (£193,600 underspend)**

Payroll costs are projected to underspend (£80k) given turnover across the service. A projected over-recovery in interest earned on developer contribution balances (£250k), which is partially offset by an under-recovery in fee income (£140k).

#### **Economic Development (£30,600 underspend)**

Payroll costs are projected to underspend (£100k) as a number of posts are currently being funded by external grants. An under-recovery is projected against Income from Other Agencies (£60k). Additional grant income (£2.52m) from the Covid Local Authority Discretionary Fund, Local Authority Covid Economic Recovery Fund, UK Shared Prosperity Fund and a number of Employability programmes will offset corresponding grant related expenditure in payroll and other costs.

#### **Roads (£190,000 underspend)**

An underspend in street lighting electricity costs is projected (£225k), driven by reduced consumption and lower than budgeted unit costs. An overspend on roads materials (£40k) is projected to partially offset this.

#### **Neighbourhood Services (£85,800 overspend)**

An overspend in payroll costs is projected (£85k) with agency staff being employed to mitigate the impact of staff turnover across the service.

#### **Parks (£40,000 underspend)**

An over-recovery in grounds maintenance income is projected (£40k).

#### **Cleansing (£108,700 underspend)**

An over-recovery in operational income is projected (£110k), mainly in relation to income from brown bin permits and commercial waste charges.

#### **Waste Management (£147,800 underspend)**

The underspend largely due to the waste disposal rate of the Clyde Valley Residual Waste Contact being lower than budgeted (£70k). Income from the Sale of Recyclables is projected to over-recover (£80k).

**Protective Services (£16,800 underspend)** - This is the sum of a number of smaller variances.

#### **Other Housing (£1,547,000 overspend)**

A significant overspend on temporary accommodation is projected (£1.7m) as the Council continues to incur substantial and ongoing spend on Bed & Breakfast accommodation. This will be partially offset by external grant funding (£150k). Additional grant income (£425k) will offset corresponding grant related expenditure in Payroll, Supplies & Services and Payments to Other Bodies.

**Summary:** The above figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Across the department there are a range of operational variances as noted above. Whilst overspends are projected across the main expenditure groupings, much of this will largely be offset by additional grant income in Economic Development, Roads and Other Housing.

The most notable financial pressure faced by the department continues to be in relation to temporary accommodation / homelessness with significant expenditure on B&B Accommodation continuing to be incurred and showing little sign of easing off. There are, however, some underspends across the department that are partially offsetting this. In response to the homelessness demand the Council is actively seeking to increase the supply of homes by reducing the turnaround time for void properties, purchasing additional properties and building new homes through the Council's capital programmes, and revising the housing allocation policy to help mitigate the issue.

The movement from the previous period (reduction in the overspend of £43k), mainly relates to a further increase in expenditure on homelessness offset by a saving on street lighting electricity costs.

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

## ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

**PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 – £162,900 UNDERSPEND**

### **Property & Technical - Operations (£100,400 underspend)**

Payroll costs are projected to underspend (£175k) 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 (£75k).

### **Property & Technical – Strategy (£62,500 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 (£114k).

### **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 for the year. The outturn position remains broadly in line with the previous report.

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

## BUSINESS OPERATIONS & PARTNERSHIPS

### PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £172,300 UNDERSPEND

#### **Communities and Community Planning (£23,600 underspend)**

There are staffing variances in Community Planning due to slippage on a vacancy (£10k) and an underspend in supplies (£14k).

#### **Community Safety (£162,800 overspend)**

The overspend is due to additional staffing required for agency, overtime working and temporary posts cover vacancies and absence (£134k), increased supplies costs relating to the Analogue to Digital project (£30k) and repairs (£25k) offset by additional income (£29k). This budget has been reviewed for 2025-26 and a planned restructure should be in place for the new financial year.

#### **Money Advice & Registrars (£38,800 underspend)**

The underspend is due to slippage on a vacancy.

#### **Customer First (£24,600 underspend)**

The underspend is mainly due to vacant posts.

#### **Members Expenses and Democratic Services (£13,000 overspend)**

This variance relates to additional staff costs within Committee Services to facilitate the General Election (£12k), in addition to a partially unbudgeted pay award for Members (£8k), offset by underspends in supplies (£7k).

#### **Directorate, Strategic Insight & Communities Management (£1,500 underspend)**

There are no significant variances at this time.

#### **Revenues Benefits and Business Support (£16,100 overspend)**

The overspend is due to unachieved staff turnover savings (£16k).

#### **Housing Benefits (£124,700 Underspend)**

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

#### **Council Tax/Non Domestic Rates (£151,000 underspend)**

The variance relates to an underspend on Council Tax reduction (£114k) plus increased income (£80k), offset by additional supplies (£43k).

#### **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 8 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs.

The operational underspend of £172,300 is mainly due to vacant posts across the department, reduced cost of Council Tax reduction and Housing benefits, partially off-set by overspends on agency staff and overtime within Community Safety.

The underspend position at period 8 shows a £207k reduction from the previously reported position. In the main, this relates to a reduction in the Community Safety overspend (£38k), further vacancy underspends (£32k), an increase in the Council Tax Reduction underspend (£50k) and an increase in statutory addition income associated with Council Tax & Non Domestic Rates income (£80k).

The projections include an assumption that £650k of expenditure will be met in full from the Covid grant reserve.

**BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES**  
**PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £185,800 UNDERSPEND**

**Revenues (£6,300 Overspend)**

There are no significant variances at this time.

**Digital Services (£275,900 Underspend)**

The variance is due to a combination of underspends on contracts totalling £55k together with underspends in payroll of £221k.

**Strategy – Support and Insight (£5,900 Underspend)**

There has been a £1k movement on Training and Translation costs, plus the Insight team has incurred earlier staff costs than anticipated totalling £4.1k.

**Communications & Printing (£4,400 Overspend)**

The overspend is mainly due to increased supply costs.

**Human Resources (£52,800 Overspend)**

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

**Payroll (£27,300 Overspend)**

The overspend is due to non-achievement of turnover savings and increased supply costs.

**Customer First Reception (£3,100 Underspend)**

There are no significant variances at this time.

**Digital Transformation (£8,300 Overspend)**

The overspend is due to maternity cover.

**Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The operational underspend of £185,800 is mainly due to variances in staffing across a number of services and underspend on Digital Service contracts.

The underspend position at period 8 shows a £38k increase from the previously reported position. The movement mainly relates to payroll costs across the department.

**CHIEF EXECUTIVE'S OFFICE – NON SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £390,700 UNDERSPEND**

Temporary Loans Fund Interest income is projected to outturn over-recovered (£400k) due to higher than budgeted level of interest rates currently available in commercial markets.

Partly offsetting this favourable variance is a projected overspend in Civic Licensing (£26.7k) mainly due to lower taxi licensing income. Licensing Board income is also projected to outturn over-recovered (£17.4k) due to higher income than estimated.

The licensing board is a separate statutory body constituted under the Licensing (Scotland) Act 2005, which deals specifically with liquor licensing. Civic licensing matters are explicitly not the remit of the licensing board.

**Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend at Period 8 of £390,700 is due mainly to higher Temporary Loans Fund Interest.

The underspend position at period 8 shows a £114k reduction from the previously reported position. This relates to an increase in over-recovery of interest and Licensing Board income.

**CHIEF EXECUTIVE'S OFFICE - SUPPORT**  
**PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £78,900 UNDERSPEND**

The projected underspend of £78,900 is comprised of several variances.

There are projected underspends in Legal Services (£69k) and Procurement (£33.7k) due to staff vacancies. In addition, Supplies and Services in Legal Services (£18.6k) and Accountancy (£6.4k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

Partly offsetting these favourable variances is a projected overspend in Internal Audit (£9.8k) mainly due to a lower level of staff turnover and staff costs being higher than estimated. There are projected overspends in Internal Audit Supplies and Services (£1.5k) and Chief Executive's Office Supplies and Services (£3.1k) due to additional costs. In addition, Legal Services Income (£34.4k) is projected to under-recover due to a lower level of demand than what was anticipated in the Estimates.

**Summary:**

Period 8 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend of £78,900 is due to vacant posts in Legal Services and Procurement. Supplies and Services in Legal Services and Accountancy are projected to underspend based on last year's outturn and current levels of expenditure to date. Partly offsetting these favourable variances there is an under-recovery of Income in Legal Services and an overspend in Internal Audit due mainly to staff costs being higher than estimated and a lower level of staff turnover.

The period 8 underspend is broadly in line with the previously reported position.



## OTHER EXPENDITURE & INCOME

### PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 - £990,000 UNDERSPEND

The forecasted underspend reflects the late increase in the 2024-25 grant settlement from the Scottish Government of £922k, off-set by the additional corporate savings target of £800k. The underspend also includes £445k resulting from the additional funding from Scottish Government in relation to 23-24 Local Government pay awards, together with an estimated £412k underspend on restructuring costs.

This budget includes the "Pension Windfall"/Investment for Future Reserve benefit of £6.340m. While £2.7m of this has been committed to date and will be incurred over the current and next financial years, the unused balance will be transferred to an earmarked reserve at the year-end. This treatment is in keeping with the original plan for these funds.

While this reflects the anticipated position to the year-end, this could still be subject to change if further severance agreements are finalised on or before 31 March 2025.

#### **Summary:**

Period 8 figures are prepared on a probable outturn basis and reflect projected full year costs.

The underspend position at period 8 shows a £868k increase from the previously reported position. This relates to the additional grant income received to fund the Local Government staff pay award and an estimated saving on restructuring costs.

## HEALTH & SOCIAL CARE PARTNERSHIP

### PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 – NIL VARIANCE

#### **Children & Families & Public (£272,000 Underspend)**

Whilst the costs of care have increased overall, this is offset by turnover and funding for unaccompanied asylum seekers. This is an increase in projected costs of £72k since last reported, mainly due to the additional cost of placements. There still remains a high degree of volatility within the service for unaccompanied asylum seekers and this will be reviewed as the year progresses.

#### **Adult – Intensive Services (£1,017,000 Overspend)**

The majority of current pressure results from the projected shortfall on savings within Care at Home along with continued operational pressures on purchased care. There are a number of underspends elsewhere in the service that partly offset these pressures. This is an increase in costs of £378k since last reported. Work continues on the Care at Home redesign to ensure the service is within budget for the coming year.

#### **Adult – Localities Services (£85,000 Overspend)**

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

1. Older People – (£1,010k underspend) this is a reduction in projected costs of £686k since last reported and primarily relates to community based care costs within localities, which has decreased overall since last year, and reduced nursing and residential care based on the latest committed care costs.
2. Physical & Sensory Disability – (£243k overspend) this remains due to our current cost of care commitments, however this is a decrease of £98k since last reported.
3. Learning Disability – (£852k overspend) this remains due to current care commitment costs, offset, in part by, Independent Living Fund (ILF) income. This is an increase in projected costs previously reported of £121k from additional care commitments.

#### **Recovery Services – Mental Health & Addictions (£167,000 Overspend)**

This is mainly due to pressures within care and associated costs and reflects an increase in care commitments of £120k since last reported.

#### **Finance & Resources (£1,897,000 Underspend)**

Whilst this is a significant underspend, it needs to be recognised that this budget holds the benefit from the pension gain, as well as a number of HSCP wide costs. This is a movement in projected costs previously reported of £363k from savings adjustments, property and turnover.

The key elements of the underspend remain:

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

Offset in part by

- £170k HSCP wide costs including supernumerary posts, historic pension charges, additional HR and Communication costs, IT licences etc.

#### **Contribution to IJB (£900,000)**

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

Continued on next page

## HEALTH & SOCIAL CARE PARTNERSHIP

### PROBABLE OUTTURN FORECAST AS AT 30 NOVEMBER 2024 – NIL VARIANCE

#### **Summary:**

The projected outturn shows a forecasted underspend for the year of £900k based on known care commitments, management of vacant posts and other supporting information from financial systems. This includes expected savings shortfalls against plans (£1.473m) offset by operational underspends (£0.306m) and the pension gain (£2.067m), which reflected the plan to over recover on savings, recognising the pension gain is non-recurring.

To help with the delivery of savings, the Council is providing Investment for the Future funding of £700k to support review capacity (over 2 years), additional Human Resources, recruitment and a post to support implementation of income from charges. The Supporting People Framework (SPF) is showing an overall projected shortfall of £668k in the current year. This position is inclusive of additional funding of £240k relating to social care that will be passed through to the HSCP as part of SG consequential funding the Council will receive from the UK budget. Confirmation of £290k funding in relation to living wage increases for children's social care has been received. As the IJB had previously agreed increases to these costs as part of its budget, this funding can now be applied to SPF.

All savings, including SPF, are continuously monitored and officers 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 30 NOVEMBER 2024 – £80,000 OVERSPEND (Note - Overspend is before contribution from reserves)

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

A large underspend is projected in HRA payroll costs (£506k). This is mainly due to the 'pension windfall' associated with the temporary reduction in employer's superannuation pension costs from 17.5% to 6.5% (£470k).

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

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

Interest income is anticipated to be higher than budgeted (£64k). Additional income (£31k) was also generated through work to support the UK General Election.

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

The projected overspend of £80k will be funded from the HRA reserve. The revised projected drawdown from the reserve during 2024-25 has been reduced by £695k (from £775k to £80k).

#### Summary:

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

The drawdown on reserves to meet HRA running costs has been anticipated and budgeted for this year. This drawdown will be much lower than anticipated mainly because of the 'pension windfall' and other reasons noted above.

Whilst this lower drawdown on reserves is welcome, the HRA will continue to be monitored closely for the remainder of the year.

The overspend position at period 8 shows a £80k reduction from the previously reported position. This mainly relates to further savings on payroll costs (£46k) and additional income (31k).

Budgetary Control Statement  
Period 8 / 2425 30 November 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	200,458,400	5,113,801	205,572,201	120,305,828	118,930,692	1,375,136	657,600
Contribution to Integration Joint Board	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0
Environment	35,226,900	122,700	35,349,600	17,023,124	17,826,210	(803,086)	(676,200)
Environment - Support		0	0	1,107,503	1,548,838	(441,335)	162,900
Chief Executives Office	291,400	0	291,400	76,953	80,607	(3,654)	390,700
Chief Executives Office - Support		0	0	2,012,001	1,854,710	157,291	78,900
Business Operations & Partnerships	13,162,300	35,200	13,197,500	4,887,994	5,630,634	(742,640)	172,300
Business Ops & Partnership - Support		0	0	8,730,654	9,698,004	(967,350)	185,800
Other Expenditure & Income	8,605,000	328,914	8,933,914	692,800	422,716	270,084	990,000
Joint Boards	2,430,000	0	2,430,000	1,972,000	1,930,177	41,823	51,615
Contingency - Welfare	130,000	0	130,000	0	1,788	(1,788)	30,000
Health & Social Care Partnership	587,400	0	587,400	(410,667)	(505,298)	94,631	0
Service Resource Adjustment	0	0	0	0	0	0	0
Additional Council Tax Income		0	0	0	0	0	100,000
General Fund Sub-total	334,556,900	5,845,615	340,402,515	201,911,417	207,112,530	(5,201,113)	2,143,615
Housing Revenue Account	0	0	0	(4,842,658)	(6,156,998)	1,314,340	(80,000)
<b>TOTAL</b>	<b>334,556,900</b>	<b>5,845,615</b>	<b>340,402,515</b>	<b>197,068,759</b>	<b>200,955,532</b>	<b>(3,886,773)</b>	<b>2,063,615</b>

Summary of Operational Adjustments.

Devolved School Management	0
School Milk Subsidy	24,000
Teachers Induction/Probationers	2,166,115
Early Learning & Childcare	278,500
Teachers Superannuation	2,106,000
Local Govt Staff Pay Award	1,456,000
SG Circular 3-2024 Amendment	(185,000)

5,845,615

Budgetary Control Statement  
 Period 8 / 2425 30 November 2024

Period End: 30 November 2024

Period 08 / 2425

Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	190,887,630	4,045,208	194,932,838	130,365,770	128,302,483	2,063,287	(1,795,700)
Property Costs	24,830,273	162,856	24,993,129	16,255,430	15,353,432	901,998	393,400
Transport Costs	7,547,747	5,141	7,552,888	5,128,695	4,548,124	580,571	133,200
Supplies & Services	70,106,497	1,949,194	72,055,691	36,652,760	38,736,032	(2,083,272)	(1,618,400)
Third Party Payments	71,590,718	727,953	72,318,671	42,171,402	46,111,505	(3,940,103)	(3,464,085)
Transfer Payments	20,230,900	0	20,230,900	9,983,778	12,146,664	(2,162,886)	(2,856,000)
Support Services	15,370,000	0	15,370,000	260,067	0	260,067	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	21,264,900	0	21,264,900	0	0	0	0
Financing Costs	5,671,000	0	5,671,000	0	0	0	54,000
<b>TOTAL EXPENDITURE</b>	<b>427,499,665</b>	<b>6,890,352</b>	<b>434,390,017</b>	<b>240,817,902</b>	<b>245,198,240</b>	<b>(4,380,338)</b>	<b>(9,153,585)</b>
Income	(92,942,765)	(1,044,737)	(93,987,502)	(43,749,143)	(44,242,708)	493,565	11,117,200
Additional Council Tax Income			0				100,000
<b>TOTAL</b>	<b>334,556,900</b>	<b>5,845,615</b>	<b>340,402,515</b>	<b>197,068,759</b>	<b>200,955,532</b>	<b>(3,886,773)</b>	<b>2,063,615</b>

Budgetary Control Statement  
 Period 08 / 2425 30 November 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	134,119,230	3,583,464	137,702,694	88,496,137	88,036,538	459,599	(1,013,900)
	Property Costs	17,468,773	161,356	17,630,129	12,089,555	11,927,503	162,052	426,300
	Transport Costs	2,918,947	5,141	2,924,088	2,018,783	1,895,765	123,018	(9,000)
	Supplies & Services	32,449,397	1,543,225	33,992,622	18,523,274	19,035,893	(512,619)	(361,400)
	Third Party Payments	11,347,118	766,352	12,113,470	8,647,867	8,334,762	313,105	(20,000)
	Transfer Payments	1,139,200	0	1,139,200	918,449	875,002	43,447	(216,300)
	Support Services	6,767,400	0	6,767,400	0	0	0	0
	Depcn And Impairment Losses	12,999,900	0	12,999,900	0	0	0	0
<b>Total Expenditure</b>		<b>219,209,965</b>	<b>6,059,538</b>	<b>225,269,503</b>	<b>130,694,065</b>	<b>130,105,463</b>	<b>588,602</b>	<b>(1,194,300)</b>
	Income	(18,751,565)	(945,737)	(19,697,302)	(10,388,237)	(11,174,771)	786,534	1,851,900
Education	<b>TOTAL</b>	<b>200,458,400</b>	<b>5,113,801</b>	<b>205,572,201</b>	<b>120,305,828</b>	<b>118,930,692</b>	<b>1,375,136</b>	<b>657,600</b>

Summary of Operational Adjustments:

Devolved School Management

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

	-
School Milk Subsidy	24,000
Teachers Induction/Probationers	2,166,115
Early Learning & Childcare	278,500
Teachers Superannuation	2,106,000
Local Govt Staff Pay Award	539,186

5,113,801



Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	20,271,610	214,860	20,486,470	12,305,341	11,193,666	1,111,675	119,700
	Primary Education	61,157,322	1,820,909	62,978,231	38,972,406	39,689,559	(717,153)	14,500
	Secondary Education	79,989,742	2,699,429	82,689,171	50,094,567	49,856,733	237,834	174,800
	Schools Other	3,835,257	(100,170)	3,735,087	1,810,338	1,609,685	200,653	27,700
	Special Education	10,846,487	194,427	11,040,914	6,821,005	6,264,974	556,031	214,300
	Psychological Service	1,031,381	(1,561)	1,029,820	679,842	875,442	(195,600)	38,400
	Transport (excl Spec Educ)	1,417,800	0	1,417,800	1,062,807	1,190,106	(127,299)	(7,200)
	Bursaries / Emas	0	0	0	0	14,953	(14,953)	0
	Provision for Clothing	301,000	0	301,000	290,311	261,960	28,351	0
	Administration & Support	9,365,901	28,307	9,394,208	2,182,879	2,421,826	(238,947)	(144,500)
	School Crossing Patrollers	0	0	0	(28,065)	13,579	(41,644)	0
	Catering	0	82,683	82,683	(392,570)	(619,258)	226,688	240,800
	Cleaning & Janitorial	2,021,300	76,917	2,098,217	914,540	629,644	284,896	(49,600)
	Culture & Leisure Services	10,220,600	98,000	10,318,600	5,592,427	5,527,823	64,604	28,700
Education	TOTAL	200,458,400	5,113,801	205,572,201	120,305,828	118,930,692	1,375,136	657,600

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.

	-
School Milk Subsidy	24,000
Teachers Induction/Probationers	2,166,115
Early Learning & Childcare	278,500
Teachers Superannuation	2,106,000
Local Govt Staff Pay Award	539,186

5,113,801

**Budgetary Control Statement**  
**Period 08 / 2425 31 August 2024**

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0
Contribution to Integration Joint Board	TOTAL	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0

Summary of Operational Adjustments:  
 Local Govt Staff Pay Award

245,000

245,000

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0
Contribution to Integration Joint Board	TOTAL	73,665,500	245,000	73,910,500	45,513,227	49,693,452	(4,180,225)	0

Summary of Operational Adjustments:  
 Local Govt Staff Pay Award

245,000

245,000

Budgetary Control Statement  
 Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	16,622,600	132,800	16,755,400	10,143,731	10,345,567	(201,836)	(1,063,300)
	Property Costs	4,634,400	0	4,634,400	2,545,584	2,477,095	68,489	(48,300)
	Transport Costs	4,066,000	0	4,066,000	2,710,663	2,441,880	268,783	141,900
	Supplies & Services	20,948,800	77,900	21,026,700	9,384,297	8,468,585	915,712	(518,900)
	Third Party Payments	784,600	0	784,600	146,317	925,100	(778,783)	(1,891,400)
	Transfer Payments	1,452,200	0	1,452,200	907,968	2,123,348	(1,215,380)	(1,947,300)
	Support Services	2,561,500	0	2,561,500	260,067	0	260,067	0
	Depcn And Impairment Losses	6,873,400	0	6,873,400	0	0	0	0
<b>Total Expenditure</b>		<b>57,943,500</b>	<b>210,700</b>	<b>58,154,200</b>	<b>26,098,627</b>	<b>26,781,575</b>	<b>(682,948)</b>	<b>(5,327,300)</b>
	Income	(22,716,600)	(88,000)	(22,804,600)	(9,075,503)	(8,955,365)	(120,138)	4,651,100
Environment	<b>TOTAL</b>	<b>35,226,900</b>	<b>122,700</b>	<b>35,349,600</b>	<b>17,023,124</b>	<b>17,826,210</b>	<b>(803,086)</b>	<b>(676,200)</b>

Summary of Operational Adjustments:

Local Govt Staff Pay Award	122,700
	<u>122,700</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,817,600	5,200	1,822,800	661,298	743,462	(82,164)	21,200
	Environment Accommodation	51,100	0	51,100	591,183	1,490,708	(899,525)	16,500
	Office Accommodation	0	0	0	0	0	0	65,000
	Planning & Development	931,500	6,700	938,200	382,986	448,913	(65,927)	203,700
	Economic Development Summary	1,118,000	4,600	1,122,600	500,192	1,360,937	(860,745)	30,600
	Roads - Council	14,804,700	18,900	14,823,600	6,568,037	5,783,350	784,687	190,000
	Roads Contracting Unit	0	0	0	(134,268)	3,946	(138,214)	0
	Parks	2,530,400	13,300	2,543,700	268,063	(562,797)	830,860	40,000
	Cleansing & Recycling	2,684,900	33,500	2,718,400	(255,696)	(911,077)	655,381	108,700
	Waste Management	6,945,100	23,300	6,968,400	2,912,501	2,914,561	(2,060)	147,800
	Protective Services	1,173,700	4,200	1,177,900	634,740	537,567	97,173	16,800
	Transport	0	0	0	(127,507)	285,425	(412,932)	0
	Neighbourhood Services Mgmt	8,700	0	8,700	3,331,736	3,384,614	(52,878)	(85,800)
	Env Strat/ Op Management	198,500	1,000	199,500	162,248	108,339	53,909	84,000
	Non Operational Properties	136,900	0	136,900	65,133	26,258	38,875	42,400
	Other Housing	2,440,200	10,300	2,450,500	1,228,248	1,979,019	(750,771)	(1,547,000)
	Strategy - Bi Team	385,600	1,700	387,300	234,230	232,985	1,245	(10,100)
Environment	<b>TOTAL</b>	<b>35,226,900</b>	<b>122,700</b>	<b>35,349,600</b>	<b>17,023,124</b>	<b>17,826,210</b>	<b>(803,086)</b>	<b>(676,200)</b>

Summary of Operational Adjustments:

Local Govt Staff Pay Award	122,700
	<u>122,700</u>

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,423,100	10,600	2,433,700	1,473,367	1,290,568	182,799	238,500
	Property Costs	28,000	0	28,000	18,667	93,566	(74,899)	(35,000)
	Transport Costs	17,800	0	17,800	11,867	1,159	10,708	0
	Supplies & Services	258,100	0	258,100	122,202	205,979	(83,777)	(246,800)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
<b>Total Expenditure</b>		<b>2,727,000</b>	<b>10,600</b>	<b>2,737,600</b>	<b>1,626,103</b>	<b>1,591,272</b>	<b>34,831</b>	<b>(43,300)</b>
	Income	(1,210,500)		(1,210,500)	(518,600)	(42,434)	(476,166)	206,200
Environment - Support	<b>TOTAL</b>	<b>1,516,500</b>	<b>10,600</b>	<b>1,527,100</b>	<b>1,107,503</b>	<b>1,548,838</b>	<b>(441,335)</b>	<b>162,900</b>

Summary of Operational Adjustments:  
 Local Govt Staff Pay Award

10,600  
10,600

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	1,002,500	5,600	1,008,100	660,880	626,946	33,934	100,400
	Accommodation	0	0	0	0	813	(813)	0
	Property & Technical - Strategy	514,000	5,000	519,000	446,623	921,079	(474,456)	62,500
Environment - Support	<b>TOTAL</b>	<b>1,516,500</b>	<b>10,600</b>	<b>1,527,100</b>	<b>1,107,503</b>	<b>1,548,838</b>	<b>(441,335)</b>	<b>162,900</b>

Summary of Operational Adjustments:  
 Local Govt Staff Pay Award

10,600  
10,600

Budgetary Control Statement  
 Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	26,000	0	26,000	15,584	15,327	257	3,400
	Transport Costs	3,200	0	3,200	2,134	1,980	154	
	Supplies & Services	597,500	0	597,500	248,768	259,475	(10,707)	3,700
	Support Services	645,100	0	645,100	0	0	0	
	Depcn And Impairment Losses	3,900	0	3,900	0	0	0	
<b>Total Expenditure</b>		<b>1,275,700</b>		<b>1,275,700</b>	<b>266,486</b>	<b>276,782</b>	<b>(10,296)</b>	<b>7,100</b>
	Income	(984,300)	0	(984,300)	(189,533)	(196,175)	6,642	383,600
Chief Executives Office	<b>TOTAL</b>	<b>291,400</b>	<b>0</b>	<b>291,400</b>	<b>76,953</b>	<b>80,607</b>	<b>(3,654)</b>	<b>390,700</b>

Summary of Operational Adjustments:

- 0

0

0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	(363,800)	0	(363,800)	241,500	241,516	(16)	400,000
	Corporate Management	590,000	0	590,000	0	0	0	
	Licensing	55,700	0	55,700	(111,281)	(74,155)	(37,126)	(26,700)
	Licensing Board	9,500	0	9,500	(53,266)	(86,754)	33,488	17,400
Chief Executives Office	<b>TOTAL</b>	<b>291,400</b>	<b>0</b>	<b>291,400</b>	<b>76,953</b>	<b>80,607</b>	<b>(3,654)</b>	<b>390,700</b>

Summary of Operational Adjustments:

- 0

0

0

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,152,300	13,600	3,165,900	1,917,672	1,772,265	145,407	135,600
	Property Costs	0	0	0	0	0	0	
	Transport Costs	0	0	0	0	3	(3)	
	Supplies & Services	242,100	(11,500)	230,600	79,595	50,855	28,740	21,500
	Third Party Payments	81,000	0	81,000	81,000	81,378	(378)	
	Transfer Payments	0	0	0	0	0	0	
	Support Services	0	0	0	0	0	0	
<b>Total Expenditure</b>		<b>3,475,400</b>	<b>2,100</b>	<b>3,477,500</b>	<b>2,078,267</b>	<b>1,904,501</b>	<b>173,766</b>	<b>157,100</b>
	Income	(563,400)	11,500	(551,900)	(66,266)	(49,791)	(16,475)	(78,200)
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,912,000</b>	<b>13,600</b>	<b>2,925,600</b>	<b>2,012,001</b>	<b>1,854,710</b>	<b>157,291</b>	<b>78,900</b>

Summary of Operational Adjustments:

Local Govt Staff Pay Award

13,600

13,600

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	433,500	2,900	436,400	314,233	310,491	3,742	(3,100)
	Accountancy & Directorate	1,397,000	6,100	1,403,100	924,727	892,473	32,254	6,400
	Legal Services	491,300	2,000	493,300	317,454	263,628	53,826	53,200
	Purchasing & Procurement	303,800	1,500	305,300	289,319	223,357	65,962	33,700
	Internal Audit	286,400	1,100	287,500	166,268	164,761	1,507	(11,300)
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,912,000</b>	<b>13,600</b>	<b>2,925,600</b>	<b>2,012,001</b>	<b>1,854,710</b>	<b>157,291</b>	<b>78,900</b>

Summary of Operational Adjustments:

Local Govt Staff Pay Award

13,600

13,600

Budgetary Control Statement  
Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,027,700	46,200	6,073,900	3,663,944	3,861,732	(197,788)	(859,900)
	Property Costs	76,000	0	76,000	51,649	42,880	8,769	900
	Transport Costs	73,200	0	73,200	47,483	22,405	25,078	(10,700)
	Supplies & Services	2,346,500	0	2,346,500	672,634	1,182,059	(509,425)	(354,300)
	Third Party Payments	312,800	0	312,800	203,117	218,797	(15,680)	(11,500)
	Transfer Payments	17,271,300	0	17,271,300	8,083,067	9,102,718	(1,019,651)	(672,400)
	Support Services	1,833,200	0	1,833,200	0	0	0	0
	Depcn And Impairment Losses	184,300	0	184,300	0	0	0	0
<b>Total Expenditure</b>		<b>28,125,000</b>	<b>46,200</b>	<b>28,171,200</b>	<b>12,721,894</b>	<b>14,430,591</b>	<b>(1,708,697)</b>	<b>(1,907,900)</b>
	Income	(14,962,700)	(11,000)	(14,973,700)	(7,833,900)	(8,799,957)	966,057	2,080,200
Business Operations & Partnerships	<b>TOTAL</b>	<b>13,162,300</b>	<b>35,200</b>	<b>13,197,500</b>	<b>4,887,994</b>	<b>5,630,634</b>	<b>(742,640)</b>	<b>172,300</b>

Summary of Operational Adjustments:  
Local Govt Staff Pay Award

35,200

35,200

Budgetary Control Statement  
 Period 08 / 2425 31 August 2024

Period End: 30 November 2024

Period 08 / 2425

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	931,300	2,100	933,400	476,789	505,943	(29,154)	28,500
	Community Planning	354,800	800	355,600	153,752	644,246	(490,494)	(4,900)
	Community Safety	1,435,300	16,400	1,451,700	891,808	902,545	(10,737)	(162,800)
	Registrars & Customer First	340,300	700	341,000	594,090	503,151	90,939	38,800
	Grants	0	0	0	0	0	0	0
	Auchenback Resource Centre	30,700	0	30,700	20,467	24,965	(4,498)	0
	Strategic Insight & Comm.Mgmt.	37,400	0	37,400	0	29,268	(29,268)	0
	Members Expenses	538,500	0	538,500	339,108	341,087	(1,979)	(4,900)
	MART	1,075,000	4,200	1,079,200	545,845	591,712	(45,867)	24,600
	Directorate	3,900	1,300	5,200	190,267	181,905	8,362	1,500
	Business Support Team	14,100	0	14,100	289,525	238,919	50,606	(8,800)
	Housing Benefits	1,105,500	0	1,105,500	253,677	498,131	(244,454)	124,700
	Revenues - Benefits	1,004,700	4,000	1,008,700	470,995	507,622	(36,627)	(7,300)
	Council Tax/Ndr	5,336,400	3,900	5,340,300	320,449	301,472	18,977	151,000
	Cost Of Elections	39,800	0	39,800	18,666	32,917	(14,251)	0
	Democratic Representation & Management	914,600	1,800	916,400	322,556	326,751	(4,195)	(8,100)
Business Operations & Partnerships	TOTAL	13,162,300	35,200	13,197,500	4,887,994	5,630,634	(742,640)	172,300

0

Summary of Operational Adjustments:  
 Local Govt Staff Pay Award

35,200
<u>35,200</u>



Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Suppo	Employee Costs	7,170,300	37,800	7,208,100	4,364,719	4,210,492	154,227	(32,900)
	Property Costs	1,200	0	1,200	1,133	686	447	0
	Transport Costs	20,400	0	20,400	13,535	9,599	3,936	0
	Supplies & Services	5,584,800	0	5,584,800	4,356,517	5,491,147	(1,134,630)	(37,100)
	Third Party Payments	26,000	0	26,000	26,000	3,783	22,217	(3,800)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
<b>Total Expenditure</b>		<b>12,802,700</b>	<b>37,800</b>	<b>12,840,500</b>	<b>8,761,904</b>	<b>9,715,707</b>	<b>(953,803)</b>	<b>(73,800)</b>
	Income	(1,860,400)	(4,400)	(1,864,800)	(31,250)	(17,703)	(13,547)	259,600
Business Ops & Partnerships - Suppo	<b>TOTAL</b>	<b>10,942,300</b>	<b>33,400</b>	<b>10,975,700</b>	<b>8,730,654</b>	<b>9,698,004</b>	<b>(967,350)</b>	<b>185,800</b>

Summary of Operational Adjustments:  
 Local Govt Staff Pay Award

33,400  
33,400

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Suppo	Revenues	606,300	3,500	609,800	243,279	248,881	(5,602)	(6,300)
	Digital Services	6,619,300	12,100	6,631,400	5,658,709	6,570,406	(911,697)	275,900
	Strategy - Support	335,400	1,200	336,600	180,680	150,493	30,187	(8,500)
	Communications	360,200	1,800	362,000	240,943	238,700	2,243	(11,700)
	Printing	165,100	500	165,600	107,777	115,583	(7,806)	7,300
	Human Resources & Payroll	1,928,500	10,100	1,938,600	1,119,148	1,350,034	(230,886)	(80,100)
	Customer Services	64,800	1,000	65,800	35,477	39,749	(4,272)	3,100
	Digital Transformation Team	139,600	200	139,800	572,895	430,522	142,373	(300)
	Insight	267,900	700	268,600	138,376	122,301	16,075	14,400
	Project Management Office	455,200	2,300	457,500	433,370	431,335	2,035	(8,000)
Business Ops & Partnerships - Suppo	<b>TOTAL</b>	<b>10,942,300</b>	<b>33,400</b>	<b>10,975,700</b>	<b>8,730,654</b>	<b>9,698,004</b>	<b>(967,350)</b>	<b>185,800</b>

Summary of Operational Adjustments:  
 Local Govt Staff Pay Award

33,400  
33,400

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	8,572,800	328,914	8,901,714	692,800	933,637	(240,837)	990,000
	Support Services	32,200		32,200	0	0	0	
Total Expenditure		8,605,000	328,914	8,933,914	692,800	933,637	(240,837)	990,000
	Income	0	0	0	0	(510,921)	510,921	
Other Expenditure & Income	TOTAL	8,605,000	328,914	8,933,914	692,800	422,716	270,084	990,000

Summary of Operational Adjustments:

Local Govt Staff Pay Award	513,914
SG Circular 3-2024 Amendment	(185,000)
	<u>328,914</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	8,605,000	328,914	8,933,914	692,800	933,637	(240,837)	990,000
	Income	0	0	0	0	(510,921)	510,921	0
Other Expenditure & Income	TOTAL	8,605,000	328,914	8,933,914	692,800	422,716	270,084	990,000

Summary of Operational Adjustments:

Local Govt Staff Pay Award	513,914
SG Circular 3-2024 Amendment	(185,000)
	<u>328,914</u>

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,430,000	0	2,430,000	1,972,000	1,930,177	41,823	51,615
	Support Services	0		0			0	
	<b>Total Expenditure</b>	<b>2,430,000</b>		<b>2,430,000</b>	<b>1,972,000</b>	<b>1,930,177</b>	<b>41,823</b>	<b>51,615</b>
Joint Boards	<b>TOTAL</b>	<b>2,430,000</b>	<b>0</b>	<b>2,430,000</b>	<b>1,972,000</b>	<b>1,930,177</b>	<b>41,823</b>	<b>51,615</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,831,600		1,831,600	1,373,600	1,344,625	28,975	38,767
	Renfrewshire Valuation J/Brd	598,400	0	598,400	598,400	585,552	12,848	12,848
	Support Services	0		0			0	0
Joint Boards	<b>TOTAL</b>	<b>2,430,000</b>	<b>0</b>	<b>2,430,000</b>	<b>1,972,000</b>	<b>1,930,177</b>	<b>41,823</b>	<b>51,615</b>

**Budgetary Control Statement**  
**Period 08 / 2425 31 August 2024**

**Period End: 30 November 2024**

**Period 08 / 2425**

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	0	130,000	0	1,788	(1,788)	30,000
Total Expenditure		130,000		130,000	0	1,788	(1,788)	30,000
Contingency - Welfare	TOTAL	130,000	0	130,000	0	1,788	(1,788)	30,000

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	0	130,000	0	1,788	(1,788)	30,000
Contingency - Welfare	TOTAL	130,000	0	130,000	0	1,788	(1,788)	30,000

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,486,700	282,744	28,769,444	16,897,107	15,797,721	1,099,386	291,000
	Property Costs	1,003,500	1,500	1,005,000	687,542	279,817	407,725	30,000
	Transport Costs	319,600	0	319,600	213,029	114,899	98,130	(9,000)
	Supplies & Services	2,292,100	(845)	2,291,255	1,246,474	1,585,350	(338,876)	(1,045,000)
	Third Party Payments	56,716,200	(38,399)	56,677,801	31,095,101	34,617,508	(3,522,407)	(1,589,000)
	Transfer Payments	75,600	0	75,600	50,428	29,355	21,073	(20,000)
	Support Services	2,616,000	0	2,616,000	0	0	0	
	Depcn And Impairment Losses	1,203,400	0	1,203,400	0	0	0	
	<b>Total Expenditure</b>	<b>92,713,100</b>	<b>245,000</b>	<b>92,958,100</b>	<b>50,189,681</b>	<b>52,424,650</b>	<b>(2,234,969)</b>	<b>(2,342,000)</b>
	Income	(12,889,900)	0	(12,889,900)	(3,973,069)	(3,236,496)	(736,573)	3,242,000
Core funding from	Integration Joint Board	(79,235,800)	(245,000)	(79,480,800)	(46,627,279)	(49,693,452)	3,066,173	(900,000)
Health & Social Care Partnership	<b>TOTAL</b>	<b>587,400</b>	<b>0</b>	<b>587,400</b>	<b>(410,667)</b>	<b>(505,298)</b>	<b>94,631</b>	<b>0</b>

Summary of operational adjustments

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

0

Local Govt Staff Pay Award

245,000

245,000

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,655,500	(15,312)	10,640,188	6,070,154	5,766,652	303,502	272,000
	Adult Health - Intensive Services	15,889,300	159,111	16,048,411	9,921,147	11,563,887	(1,642,740)	(1,017,000)
	Adult Health-Localities Services	0	0	0	0	0	0	
	Older People	20,285,300	16,631	20,301,931	12,054,967	11,749,490	305,477	1,010,000
	Physical Disability	6,044,600	(12,127)	6,032,473	3,886,791	4,204,940	(318,149)	(243,000)
	Learning Disability	16,870,600	(112,886)	16,757,714	10,009,599	11,962,529	(1,952,930)	(852,000)
	Recovery Services-Mental Health	2,142,400	(179,452)	1,962,948	1,499,954	1,960,844	(460,890)	(167,000)
	Criminal Justice	13,100	3,872	16,972	(81,882)	(167,586)	85,704	0
	Finance & Resources	7,922,400	385,163	8,307,563	2,855,882	2,147,398	708,484	1,897,000
		79,823,200	245,000	80,068,200	46,216,612	49,188,154	(2,971,542)	900,000
	Core Funding from Integration Joint Board	(79,235,800)	(245,000)	(79,480,800)	(46,627,279)	(49,693,452)	3,066,173	(900,000)
Health & Social Care Partnership	TOTAL	587,400	0	587,400	(410,667)	(505,298)	94,631	0

Summary of operational adjustments

Local Govt Staff Pay Award

245,000  
245,000

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,605,400	0	5,605,400	3,393,509	2,972,273	421,236	505,800
	Property Costs	1,647,600	0	1,647,600	861,300	531,885	329,415	19,500
	Transport Costs	166,800	0	166,800	111,201	60,434	50,767	20,000
	Supplies & Services	2,769,400	0	2,769,400	1,326,199	1,521,264	(195,065)	(100,100)
	Third Party Payments	0	0	0	0	0	0	0
	Transfer Payments	292,600	0	292,600	23,866	16,241	7,625	0
	Support Services	914,600	0	914,600	0	0	0	0
	Depcn And Impairment Losses	5,671,000	0	5,671,000			0	54,000
<b>Total Expenditure</b>		<b>17,067,400</b>		<b>17,067,400</b>	<b>5,716,075</b>	<b>5,102,097</b>	<b>613,978</b>	<b>499,200</b>
	Income	(17,067,400)	0	(17,067,400)	(10,558,733)	(11,259,095)	700,362	(579,200)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,842,658)</b>	<b>(6,156,998)</b>	<b>1,314,340</b>	<b>(80,000)</b>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 08	Budget Estimate to Date - Per 08	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Housing Maintenance Team	3,659,900	0	3,659,900	(6,906,908)	(8,139,086)	1,232,178	183,100
	Hra - Client	(3,659,900)	0	(3,659,900)	2,064,250	1,982,088	82,162	(263,100)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,842,658)</b>	<b>(6,156,998)</b>	<b>1,314,340</b>	<b>(80,000)</b>