

EAST RENFREWSHIRE COUNCILCABINET27 March 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 10. It is based on the financial position as at 31 January 2025 and subsequent assessment of pressures.

**RECOMMENDATION**

2. It is recommended that:
  - members note the forecast underlying General Fund operational underspend of £2,536k and the HRA operational underspend of £100k; and
  - members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 33 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 10 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)	24,411
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(2,162)
Restated net expenditure	<u>332,601</u>
Adjustments to General Revenue Grant (Note 4)	13,296
	<u><u>345,897</u></u>

## 4

**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 increase included in the latest Scottish Government circular for Children's Services Pay has been allocated to the Health & Social Care Partnership (£290k).

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 Expend./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
General Revenue Grant	Circular 10-2024 SNCT Pay	Education	757
General Revenue Grant	Circular 10-2024 Children Services Pay	HSCP	290
General Revenue Grant	Circular 10-2024 Amendment	Various	346
General Revenue Grant	Circular 1-2025 Amendment	Other Expend./Educ.	417
		<b>Note 4</b>	13,296

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 £1,798k has been added to reflect capital charging policies. This sum does not require to be funded.

## BUDGET PERFORMANCE

5. As at 31 January 2025, the actual position against the phased budget shows a total net underspend of £947k, this is due to timing variances and real variances to date.
6. The forecasted outturn table below shows an overall favourable variance of £2,536k for the General Fund services. This includes estimated additional Council Tax income of £100k. The projected outturn for the Housing Revenue Account is an underspend of £100k, this excludes any contribution from the HRA reserve.
7. It is anticipated that the forecast pandemic pressures of £1,298k will be covered by utilising COVID grant resources previously awarded to the Council.

The table below provides detail of each department's operational year to date variance position as at 31 January 2025.

<b>Department</b>	<b>Period 10 Position £'000</b>
Education	74
Contribution (to) IJB	2,552
Environment (Incl. O/Housing)	(1,390)
Environment – Support	(133)
Business Operations & Partnerships	(463)
Business Operations & P'ships - Support	(1,485)
Chief Executive's Office	(13)
Chief Executive's Office - Support	117
Other Expenditure & Income	302
Joint Boards	52
Corporate Contingency	0
HSCP	136
Housing Revenue Account	1,198
<b>Total £ Variance</b>	<b>947</b>
Total Budgeted Expenditure	251,369
<b>% Variance</b>	<b>0.38%</b>

## 6

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

	Forecast Outturn			
Department	Period 03 £'000	Period 05 £'000	Period 08 £'000	Period 10 £'000
Education	543	734	658	650
Contribution (to) IJB	0	0	0	0
Environment (Incl. O/Housing)	(648)	(719)	(676)	(656)
Environment – Support	156	176	163	203
Business Operations & Partnerships	(148)	(35)	172	111
Business Operations & Partnerships - Support	52	148	186	138
Chief Executive's Office	265	277	391	407
Chief Executive's Office - Support	77	65	79	111
Other Expenditure & Income	922	122	990	1,391
Joint Boards	0	0	51	51
Corporate Contingency	0	0	30	30
HSCP	0	0	0	0
Council Tax Income	0	0	100	100
<b>General Fund Sub-total</b>	<b>1,219</b>	<b>768</b>	<b>2,144</b>	<b>2,536</b>
Housing Revenue Account	(124)	(160)	(80)	100
<b>Total £ Variance</b>	<b>1,095</b>	<b>608</b>	<b>2,064</b>	<b>2,636</b>
Total Budgeted Expenditure	<b>334,556</b>	<b>334,556</b>	<b>340,402</b>	<b>345,897</b>
<b>% Variance</b>	<b>0.33%</b>	<b>0.18%</b>	<b>0.61%</b>	<b>0.76%</b>

The forecasted underspend has increased by £572k from period 8 to period 10. On General Fund services, the movement is, in the main, additional grant income of £391k from the Scottish Government to support the 2023-24 Local Government staff pay award. This additional funding was confirmed within Scottish Government finance circular 1-2025 issued on 27 February 2025. The forecasted outturn on the Housing Revenue Account has improved by £180k, with the movement across a range of expenditure and income areas. The detail of this movement is shown within the appendices. The Housing Revenue account is self-financing and the surplus is separate from that on General Fund services.

Notable variances are as follows:-

### i) Education

The current position at period 10 is an underspend of £74k and is mainly due to a combination of timing and real variances within payroll, utilities, supplies and services and income. The year end forecast based on the information currently available indicates an underspend of £650k mainly as a result of additional staff turnover, reduced utility costs, insurance costs and PFI/PPP 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 and redundancy costs associated with the delivery of approved savings, repairs and maintenance costs, planned investment in cleaning equipment and estimated costs in relation to loss of income due to swimming pool closures. Costs of £80k 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 10 is an overspend of £1,390k and is a combination of timing variances and a real variance on Homelessness and temporary accommodation.

The year-end forecast indicates an overspend of £656k. Homelessness and temporary accommodation continues to be a substantial financial pressure this year, with a projected overspend of £1,557k 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 £518k 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 10 is an overspend of £133k mainly resulting from delayed processing of staff recharges to capital. The year-end forecast indicates an underspend of £203k 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 10 is an overspend of £463k resulting from a mix of timing and real variances across the services. The year-end forecast indicates an underspend of £111k which is mainly due to 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 10 is an overspend of £1,485k which is mainly due to timing variances relating to IT contracts. The year-end forecast indicates an underspend of £138k which is mainly due to vacancies in staffing and Digital Service contracts.

**vi) Chief Executive's Office**

The current position at period 10 is an underspend of £104k and is mainly due to staff vacancies. The year-end forecast indicates an underspend of £518k 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 10 is an underspend of £302k and is mainly timing variances within Pension Additional Allowances and income. The year-end forecast is an underspend of £1,391k. In the main, this reflects additional grant income provided by the Scottish Government in-year 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 10 is an underspend of £2,688k. In the main this relates to timing variance on the recovery of income from the NHS. The forecasted year-end position is expected to be breakeven as any underspend will be used as a net contribution to the IJB. The current estimated net contribution is £894k. This includes expected savings shortfalls against plans (£1,675k), off-set by operational underspends (£502k) and the pension gain (£2,067k).

**ix) Housing Revenue Account**

The current position at period 10 is an underspend of £1,198k. In the main, this relates to a timing variance on income and property costs, together with a real variance on the superannuation reduction. The forecast year-end position before any contribution from the HRA reserve is an underspend of £100k. 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 £89k and additional interest income of £65k. As a result, the estimated drawdown from the HRA reserve of £775k is no longer required.

8. The Council’s projected revenue outturn position is reported as a total underspend of £2,636k and assumes that £1,298k of Covid pressures will be met from the Covid grant reserve. Departments will continue to closely monitor and manage their budget until the year-end and a further report on the outturn position will be submitted once the draft accounts for 2024-25 have been finalised.
9. 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**

10. It is recommended that:
  - members note the forecast underlying General Fund operational underspend of £2,536k and the HRA operational underspend of £100k; and
  - members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 33 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 10**

**31 JANUARY 2025**

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## PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 - £650,300 UNDERSPEND

### **Pre Five Education (£139,400 underspend)**

The forecasted underspend relates to devolved school management budgets (£35k), utility costs and water charges (£41k) and higher than budgeted income in relation to Add-On (£184k). This is partially offset by increased costs of pay awards for both teaching and local government staff (£27k), repairs (£30k), insurance (£5k) and an overspend on meals provided to pre-five establishments (£57k).

### **Primary Education (£56,700 underspend)**

The forecasted underspend relates to Non-Domestic Rates (NDR) (£53k), utility costs and water charges (£9k), the central energy efficiency fund (£60k), the cost of school meals in this sector (£87k), PFI/PPP contracts (£10k) and insurance (£20k). This is partially offset by increased costs associated with repairs and maintenance (£100k), the pay awards for both teaching and local government staff (£59k) and redundancy costs associated with approved savings (£28k).

### **Secondary Education (£223,100 underspend)**

The underspend relates to a forecasted saving on utility costs and water charges (£288k) and on PFI/PPP/HUB contracts (£196k). This is partially offset by increased costs associated with the pay awards for both teaching and local government staff (£72k), redundancy costs associated with approved savings (£96k), NDR (£9k), repairs and maintenance (£53k) and an overspend on the cost of the school meals service in this sector (£29k).

### **Special Education (£175,100 underspend)**

An underspend is forecast due to transport costs (£41k), the cost of external placements for pupils with additional support needs and hospital tuition (£129k), utility costs and water charges (£20k) and on the cost of school meals provided in this sector (£18k). This is partially offset by ongoing detriment costs associated with the delivery of approved savings (£20k) and increased costs associated with the pay awards for both teaching and local government staff (£11k).

### **Other Services (£123,600 underspend)**

An underspend is forecast due to additional staff turnover within centrally based teams (£111k), insurance costs (£171k), clothing grants (£31k) and grant income (£53k). This is partially offset by redundancy costs associated with approved savings (£136k), costs associated with the preparation for the end of the PFI schools contract (£62k) and a proposed bad debt provision in relation to school meals (£40k).

### **Facilities Management (£31,300 underspend)**

An underspend is forecast in relation to the Catering service (£53k) due to additional staff turnover, ongoing recruitment challenges and an over-recovery of income due to a higher than budgeted uptake of meals. This is partially offset by an overspend in food provisions costs, increased transport costs and 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 (£18k). 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 (£230k). The janitorial service is also forecasting higher than budgeted income (£74k).

### **Culture and Leisure Services (£98,900 overspend)**

The forecasted overspend relates to relocation costs (£12k), additional repairs and maintenance costs (£102k) and estimated costs of claims for loss of income from ERCL due to closures during the year (£229k). This is partially offset by a forecast underspend on utility costs (£240k) and on equipment maintenance costs (£4k).

### **Summary:**

Period 10 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 £650,300 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 £80k during this financial year which will be met from the Covid grant reserve.

Overall, the main variances forecast at period 10 can be summarised as underspends in centrally based teams and cleaning staffing (£341k), utilities and water charges (£598k), other property costs (£102k), transport costs (£41k), PFI/PPP/HUB related costs (£144k), insurance (£176k), the cost of external placements and hospital tuition (£129k), the catering service (including school meals) (£72k). An over-recovery of income is also forecast in relation to Add-On (£184k) and other income (£127k). This position is offset by increased costs associated with the pay awards for both teaching and local government staff in schools/ early years establishments (£169k), detriment and redundancy costs to date associated with approved savings (£361k), increased expenditure on repairs and maintenance (£289k), planned expenditure on cleaning equipment (£225k) and estimated claims for loss of income (£229k).

The movement from the previous reported position (reduced underspend of £8k) relates to staff turnover (£54k), utility costs (£110k), other property costs (102k) and insurance (£176k) offset by increased repairs and maintenance (£289k) and a reduction in the underspend in catering (£180k). Overall, the forecast at period 10 is broadly in line with the previously reported position.

As noted in previous reports, the budget for replacement teachers covering maternity and long term absence is forecast to be overspent. This report assumes that these additional costs will be covered by budgets devolved to head teachers/ DSM reserves.

**12**  
**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 – NIL VARIANCE**

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

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

The increase in support provided to the IJB of £290k is in line with the additional grant funding for Children's Services Pay provided by the Scottish Government.

**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 31 JANUARY 2025 - £656,300 OVERSPEND

#### **Directorate & Management - incl. Energy Management (£28,900 overspend)**

Payroll costs are projected to overspend (£77k), although this will be partially offset by a contribution from the Covid grant reserve (£58k).

#### **Properties (Environment & Non-Operational) (£64,400 underspend)**

An underspend in utility costs is projected (£25k) given lower than budgeted unit costs of Gas and Electricity. Expenditure on Non Operational Properties (£30k) and Street Nameplates (£10k) are also projected to underspend.

#### **Office Accommodation (£50,000 underspend)**

An underspend in utility costs is projected (£50k) due to average unit costs being lower than budgeted.

#### **Planning and Building Control – incl. Strategy BI Team (£342,300 underspend)**

Payroll costs are projected to underspend (£80k) given turnover across the service. A further projected over-recovery in interest earned on developer contribution balances (£445k), is partially offset by an under-recovery in fee income (£200k).

#### **Economic Development (£26,000 underspend)**

Payroll costs are projected to underspend (£120k) as a number of posts are currently being funded by external grants and an under-recovery is projected in Income from Other Agencies (£90k). Additional grant income (£2.49m) 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 (£115,900 underspend)**

An underspend in street lighting electricity costs is projected (£270k), driven by reduced consumption and lower than budgeted unit costs. An overspend on roads materials (£125k) is projected to partially offset this. Additional contractor costs in relation to Storm Éowyn (£30k) are also anticipated.

#### **Neighbourhood Services (£43,700 overspend)**

An overspend in payroll costs is projected (£165k) with agency staff being employed to mitigate the impact of staff turnover across the service. There will be additional income to partially offset this coming from the Investment for the Future Reserve (£15k), internal winter maintenance recharge income (£80k) and grant income (£30k).

#### **Parks (£5,500 underspend)**

Income over-recoveries are projected in relation to both grounds maintenance (£40k) and cemetery charges (£20k), although additional contractor costs incurred in relation to Storm Éowyn (£50k) will partially offset these.

#### **Cleansing (£137,600 underspend)**

An over-recovery in operational income is projected (£140k), mainly in relation to income from brown bin permits and commercial waste charges.

#### **Waste Management (£207,300 underspend)**

The underspend is partly due to the waste disposal rate of the Clyde Valley Residual Waste Contact being lower than budgeted (£70k). Underspends are projected across other waste disposal budget lines (£30k). Income from the Sale of Recyclables is projected to over-recover (£110k).

**Protective Services (£24,100 underspend)** - This is the sum of a number of smaller variances.

#### **Other Housing (£1,556,800 overspend)**

A significant overspend on temporary accommodation is projected (£1.53m) mainly because the Council continues to incur substantial spend on Bed & Breakfast accommodation. Additional grant income (£375k) will offset corresponding grant related expenditure in Payroll, Supplies & Services and Payments to Other Bodies.

#### **Summary:**

The period 10 figures have been prepared on a probable outturn basis and reflect anticipated full year costs. 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 projections include an assumption that £518k of expenditure will be met in full from the Covid grant reserve.

The most notable financial pressure faced by the department continues to be in relation to temporary accommodation / homelessness with significant expenditure on Bed & Breakfast accommodation. 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 previously reported position is mainly increased interest on developer contributions (£200k), off-set by a reduction in recharges to capital (£112k) and a reduced drawdown from reserves (£114k). Overall, the period 10 forecast is broadly in line with the previously reported position.

**Property & Technical - Operations (£126,000 underspend)**

Payroll costs are projected to underspend (£200k) due to a number of vacancies across the service. This will be partially offset by a corresponding under-recovery in costs recharged to capital projects (£75k).

**Property & Technical – Strategy (£76,600 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 (£105k).

**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 movement from the previous period, an increase in the projected underspend of £40k, relates to further savings in payroll costs.

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

## 15 BUSINESS OPERATIONS & PARTNERSHIPS

**PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 - £111,400 UNDERSPEND**

### **Communities and Community Planning (£23,900 underspend)**

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

### **Community Safety (£141,000 overspend)**

The overspend is due to additional staffing required for agency, overtime working and temporary posts to cover vacancies and absence (£125k), increased supplies costs relating to the Analogue to Digital project (£30k) and repairs (£32k). This has been partially offset by reduced transport costs (£9k), lower spend on telephony for analogue lines (£8k) and increased 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 (£28,300 underspend)**

The underspend is due to slippage on a vacancy.

### **Customer First (£21,000 underspend)**

The underspend is mainly due to vacant posts.

### **Members Expenses and Democratic Services (£5,100 overspend)**

The main variance relates to additional staff costs within Committee Services to facilitate the General Election (£12k). This is offset by underspends in supplies (£7k).

### **Directorate, Strategic Insight & Communities Management (£3,300 underspend)**

There are no significant variances at this time. Several minor underspends across the supplies lines contribute to this figure.

### **Revenues Benefits and Business Support (£3,400 overspend)**

The underspend is due to slippage in vacant posts (£9k), offset by increased supply costs (£12k).

### **Housing Benefits (£119,100 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 (£74k).

### **Council Tax/Non Domestic Rates (£65,300 underspend)**

The variance relates to an underspend on Council Tax reduction (£104k) offset by additional supplies (£39k).

### **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:**

The period 10 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs.

The operational underspend of £111k is mainly due to underspends on Housing Benefits, Council Tax and payroll savings across a number of services off-set by overspends on Community Safety.

This is a reduction in underspend from the previously reported position of £61k. In the main, this relates to the reduced underspend position in relation to Council Tax/Non Domestic Rates service.

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

**16**  
**BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES**  
**PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 - £137,900 UNDERSPEND**

**Revenues (£1,900 overspend)**

There are no significant variances at this time.

**Digital Services (£305,400 underspend)**

The variance is due to a combination of underspends on contracts (£81k) together with underspends in payroll due to recruitment delays (£224k).

**Strategy – Support and Insight (£100 underspend)**

There are no significant variances at this time.

**Communications & Printing (£2,900 underspend)**

There are no significant variances at this time.

**Human Resources (£152,400 overspend)**

The overspend is due to additional resource required for system support and development and non-achievement of turnover savings (£64k). In addition, given the department's overall financial position, use of reserves to support in year expenditure has been withdrawn (£88k).

**Payroll (£17,700 overspend)**

The overspend is predominantly due to non-achievement of turnover savings.

**Customer First Reception (£7,900 underspend)**

The underspend is mainly due to decreased payroll costs.

**Digital Transformation (£6,400 overspend)**

The overspend is due to maternity cover.

**Summary:**

The period 10 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The operational underspend of £138k is mainly due to variances in staffing across a number of services and underspend on Digital Service contracts.

The underspend position at period 10 is showing a £48k increase from the previously reported position. The movement mainly relates to the reduced use of reserves now required during the year.

**CHIEF EXECUTIVE'S OFFICE – NON SUPPORT**  
**PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 - £406,900 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.

Licensing Board income is also forecasted to be higher than originally estimated (£25.6k). Partly offsetting this favourable variance is a projected overspend in Civic Licensing (£15.6k) mainly due to lower tax licensing income. The external Audit Fee is also expected to outturn over-budget (£3.1k).

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:**

The period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend at period 10 of £407k is due mainly to higher Temporary Loans Fund Interest.

The underspend position at period 10 shows a £16k increase from the previously reported position. The increased over-recovery of interest and Licensing Board income remain the main drivers for this variance.

**CHIEF EXECUTIVE'S OFFICE - SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 - £111,200 UNDERSPEND**

The projected underspend of £111,200 is comprised of several variances.

There are projected underspends in payroll mainly as a result of vacancies within Legal Services and Procurement (£125k). In addition, Supplies and Services are projected to underspend based upon last year's outturn and current levels of expenditure to date (£25k). Procurement income (£39k) is projected to be above budget due additional rebates received.

**Summary:**

The period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected underspend at period 10 of £111k is mainly due to vacant posts in Legal Services and Procurement

The period 10 underspend is £32k higher than the previously reported position. This is mainly due to the receipt of additional Procurement income.



## OTHER EXPENDITURE & INCOME

### PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 – 1,391,000 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 (net £122k). The underspend also includes additional funding from Scottish Government in relation to 23-24 and 24-25 Local Government pay awards (£846k), together with an estimated underspend on restructuring costs (£412k).

This budget includes the “Pension Windfall”/Investment for Future Reserve benefit for 2024-25 of £6.340m. This sum has now been allocated to specific initiatives and the expenditure 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:**

The period 10 figures are prepared on a probable outturn basis and reflect projected full year costs.

The underspend position at period 10 has increased by £401k. This relates to the additional grant income received to fund the Local Government staff pay award for 2023-24. The confirmation of this additional funding was communicated within the Scottish Government finance circular 1-2025 issued on 27 February 2025.

## HEALTH &amp; SOCIAL CARE PARTNERSHIP

## PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 – NIL VARIANCE

**Children & Families & Public (£554,000 underspend)**

The costs of care continue to be offset by turnover and funding for unaccompanied asylum seekers. This is a reduction in projected costs of £282k since previously reported, mainly due to a reduction in residential placement costs and anticipated adoption fees.

**Adult – Intensive Services (£1,616,000 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 £599k since latest reporting based on latest care costs, required mobile phone replacement programme and additional vehicle rentals. Work continues on the Care at Home redesign to ensure the service is within budget for the coming year.

**Adult – Localities Services (£902,000 underspend)**

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

1. Older People – (£1,331k underspend) primarily relating to community based care costs within localities, which has decreased overall since last year, and reduced nursing and residential care based on our latest committed care costs. This is a reduction in projected costs of £321k since last reported due to additional interim funding received.
2. Physical & Sensory Disability – (£196k underspend) this is a decrease of £439k since last reported due to reduced care commitments including aids and adaptations, staff turnover and one-off direct payment returns.
3. Learning Disability – (£625k overspend) this remains due to current care commitment costs, offset in part by Independent Living Fund (ILF) income. This is however a reduction in projected costs of £227k since previous reporting due to reduced supplies, premises and transport costs within Community Pathways, turnover movement within the Learning Disability Team and a reduction in care commitment projections including returned direct payment monies.

**Recovery Services – Mental Health & Addictions (£34,000 overspend)**

This is mainly due to pressures within care and associated costs, however, revised care commitments have reduced the projected overspend by £133k since previously reported.

**Finance & Resources (£1,088,000 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, such as additional HR and Communication costs and systems costs. The key elements of the underspend are the pension gain £2,067k offset by operational costs £220k and unachieved savings balance £759k (HSCP wide). This is a movement in projected costs previously reported of £809k mainly from savings adjustments reflected across the above services.

**Contribution to IJB (£894,000)**

This reflects the projected underspend against the Council's contribution to the IJB for the current financial year.

Continued on next page

## HEALTH & SOCIAL CARE PARTNERSHIP

### PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 – NIL VARIANCE

#### **Summary:**

The projected outturn shows a potential underspend for the year of £894k based on known care commitments, management of vacant posts and other supporting information from our financial systems. This includes expected savings shortfalls against plans (£1,675k) offset by operational underspends (£502k) and the pension gain (£2,067k) 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 over the next 2 years. The Supporting People Framework is showing an overall projected shortfall of £658k in the current year, however will meet the full year target on a recurring basis.

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 31 JANUARY 2025 – £100,000 UNDERSPEND**

### Housing Revenue Account (£100,000 underspend)

A large underspend is projected in HRA payroll costs (£547k). This is mainly due to the 'pension windfall' associated with a reduction in employer's superannuation pension costs from 17.5% to 6.5% (£477k).

An underspend is projected across a number of premise related costs (£48k) and transport related costs (£47k).

HRA Financing Costs / Loans Charges are projected to be lower than budgeted (£89k).

Interest income is anticipated to be higher than budgeted (£65k). Additional income was also generated through work to support the UK General Election (£31k) and from repairs works recharged to tenants (£40k).

As a result of the above the HRA will not require the budgeted contribution from reserves (£775k).

### Summary:

The period 10 figures have been prepared on a probable outturn basis and therefore represent full year variances.

The budgeted drawdown on reserves to meet HRA running costs will no longer be required. This is largely because of the 'pension windfall' and other reasons noted above.

Whilst this is welcome, the HRA will continue to be monitored closely until the end of the year.

The underspend at period 10 shows a £180k improvement from the previously reported position. This mainly relates to further savings on payroll costs (£40k), premises expenses (£30k), transport costs (£25k), loans charges (£35k) and additional income (£40k).

## Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	205,572,201	3,408,367	208,980,568	152,926,722	152,852,879	73,843	<b>650,300</b>
Contribution to Integration Joint Board	73,910,500	290,000	74,200,500	57,156,807	54,604,247	2,552,560	<b>0</b>
Environment	35,349,600	488,900	35,838,500	22,730,240	24,120,653	(1,390,413)	<b>(656,300)</b>
Environment - Support		0	0	1,445,888	1,578,838	(132,950)	<b>202,600</b>
Chief Executives Office	291,400	2,800	294,200	37,797	50,593	(12,796)	<b>406,900</b>
Chief Executives Office - Support		0	0	2,735,025	2,618,409	116,616	<b>111,200</b>
Business Operations & Partnerships	13,197,500	459,500	13,657,000	6,741,295	7,204,759	(463,464)	<b>111,400</b>
Business Ops & Partnership - Support		0	0	10,439,418	11,924,391	(1,484,973)	<b>137,900</b>
Other Expenditure & Income	8,933,914	351,000	9,284,914	866,000	564,023	301,977	<b>1,391,000</b>
Joint Boards	2,430,000	0	2,430,000	2,417,900	2,365,837	52,063	<b>51,600</b>
Contingency - Welfare	130,000	(100,200)	29,800	0	0	0	<b>29,800</b>
Health & Social Care Partnership	587,400	594,300	1,181,700	(513,333)	(649,669)	136,336	<b>0</b>
Service Resource Adjustment	0	0	0	0	0	0	<b>0</b>
Additional Council Tax Income			0	0	0	0	<b>100,000</b>
<b>General Fund Sub-total</b>	<b>340,402,515</b>	<b>5,494,667</b>	<b>345,897,182</b>	<b>256,983,759</b>	<b>257,234,960</b>	<b>(251,201)</b>	<b>2,536,400</b>
Housing Revenue Account	0	0	0	(5,615,191)	(6,813,145)	1,197,954	<b>100,000</b>
<b>TOTAL</b>	<b>340,402,515</b>	<b>5,494,667</b>	<b>345,897,182</b>	<b>251,368,568</b>	<b>250,421,815</b>	<b>946,753</b>	<b>2,636,400</b>

## Summary of Operational Adjustments.

Devolved School Management	0
SG Circular 10-2024 Amendment - SNCT Pay	757,000
SG Circular 10-2024 Amendment - Psych Ed Refund	11,000
SG Circular 10-2024 Amendment - Teacher Induction	32,167
SG Circular 10-2024 Amendment - No One Left Behind	60,000
SG Circular 10-2024 Amendment - Ukraine funding	53,000
SG Circular 10-2024 Amendment - Temporary Accommodation	15,000
SG Circular 10-2024 Amendment - Scottish Welfare Fund	196,000
SG Circular 10-2024 Amendment - Building Stds Hub	(23,000)
SG Circular 10-2024 Amendment - Climate Intelligence Service	2,000

SG Circular 10-2024 Amendment - Children's Services Pay	290,000
SG Circular 1-2025 Amendment - LG Pay 2023/24	391,000
SG Circular 1-2025 Amendment - SNCT Pay	10,000
SG Circular 1-2025 Amendment - Psych Ed Training	16,000
Capital Charges	3,684,500
	<u>5,494,667</u>

## Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	194,932,838	1,013,369	195,946,207	173,023,167	172,402,558	620,609	(1,455,600)
Property Costs	24,993,129	26,693	25,019,822	19,249,577	18,141,967	1,107,610	234,400
Transport Costs	7,552,888	2,477	7,555,365	6,140,095	5,684,772	455,323	237,800
Supplies & Services	72,055,691	501,546	72,557,237	45,370,383	48,775,518	(3,405,135)	(1,665,200)
Third Party Payments	72,318,671	378,290	72,696,961	55,885,730	58,508,393	(2,622,663)	(4,006,700)
Transfer Payments	20,230,900	172,000	20,402,900	12,500,903	15,140,452	(2,639,549)	(2,866,600)
Support Services	15,370,000	79,200	15,449,200	325,083	207	324,876	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	21,264,900	3,684,500	24,949,400	0	0	0	0
Financing Costs	5,671,000	0	5,671,000	0	0	0	89,000
<b>TOTAL EXPENDITURE</b>	<b>434,390,017</b>	<b>5,858,075</b>	<b>440,248,092</b>	<b>312,494,938</b>	<b>318,653,867</b>	<b>(6,158,929)</b>	<b>(9,432,900)</b>
Income	(93,987,502)	(363,408)	(94,350,910)	(61,126,370)	(68,232,052)	7,105,682	11,969,300
Additional Council Tax Income			0				100,000
<b>TOTAL</b>	<b>340,402,515</b>	<b>5,494,667</b>	<b>345,897,182</b>	<b>251,368,568</b>	<b>250,421,815</b>	<b>946,753</b>	<b>2,636,400</b>

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	137,702,694	774,407	138,477,101	114,636,580	114,574,204	62,376	(1,094,700)
	Property Costs	17,630,129	26,693	17,656,822	14,092,079	13,932,286	159,793	288,000
	Transport Costs	2,924,088	12,477	2,936,565	2,260,042	2,172,382	87,660	(10,900)
	Supplies & Services	33,992,622	314,946	34,307,568	23,734,878	24,602,172	(867,294)	(172,300)
	Third Party Payments	12,113,470	46,290	12,159,760	11,277,100	10,603,689	673,411	(514,300)
	Transfer Payments	1,139,200	0	1,139,200	1,030,787	1,154,468	(123,681)	(236,100)
	Support Services	6,767,400	0	6,767,400	0	0	0	0
	Depcn And Impairment Losses	12,999,900	2,607,200	15,607,100	0	0	0	0
<b>Total Expenditure</b>		<b>225,269,503</b>	<b>3,782,013</b>	<b>229,051,516</b>	<b>167,031,466</b>	<b>167,039,201</b>	<b>(7,735)</b>	<b>(1,740,300)</b>
	Income	(19,697,302)	(373,646)	(20,070,948)	(14,104,744)	(14,186,322)	81,578	2,390,600
Education	<b>TOTAL</b>	<b>205,572,201</b>	<b>3,408,367</b>	<b>208,980,568</b>	<b>152,926,722</b>	<b>152,852,879</b>	<b>73,843</b>	<b>650,300</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.

Education/Bus. Ops. & Partnership - Supplies Amendment	(15,000)
SG Circular 10-2024 Amendment - SNCT Pay	757,000
SG Circular 10-2024 Amendment - Psych Ed Refund	11,000
SG Circular 10-2024 Amendment - Teacher Induction	32,167
SG Circular 1-2025 Amendment - Psych Ed Training	16,000
Capital Charges	2,607,200
	<u>3,408,367</u>



Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	20,486,470	46,333	20,532,803	16,484,935	15,497,500	987,435	139,400
	Primary Education	62,978,231	443,966	63,422,197	48,521,723	49,906,060	(1,384,337)	56,700
	Secondary Education	82,689,171	110,976	82,800,147	62,930,149	62,805,385	124,764	223,100
	Schools Other	3,735,087	38,581	3,773,668	2,205,979	2,262,329	(56,350)	135,400
	Special Education	11,040,914	120,555	11,161,469	8,858,481	8,181,594	676,887	175,100
	Psychological Service	1,029,820	34,229	1,064,049	871,524	1,139,113	(267,589)	32,400
	Transport (excl Spec Educ)	1,417,800	0	1,417,800	1,061,734	1,179,329	(117,595)	(26,900)
	Bursaries / Emas	0	0	0	0	13,483	(13,483)	0
	Provision for Clothing	301,000	0	301,000	296,092	267,090	29,002	31,000
	Administration & Support	9,394,208	2,377,427	11,771,635	2,907,318	3,330,125	(422,807)	(48,300)
	School Crossing Patrollers	0	0	0	(15,825)	54,664	(70,489)	0
	Catering	82,683	0	82,683	(141,996)	(180,902)	38,906	52,800
	Cleaning & Janitorial	2,098,217	0	2,098,217	1,499,029	1,299,989	199,040	(21,500)
	Culture & Leisure Services	10,318,600	236,300	10,554,900	7,447,579	7,097,120	350,459	(98,900)
Education	<b>TOTAL</b>	<b>205,572,201</b>	<b>3,408,367</b>	<b>208,980,568</b>	<b>152,926,722</b>	<b>152,852,879</b>	<b>73,843</b>	<b>650,300</b>

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.

	-
Education/Bus. Ops. & Partnership - Supplies Amendment	(15,000)
SG Circular 10-2024 Amendment - SNCT Pay	757,000
SG Circular 10-2024 Amendment - Psych Ed Refund	11,000
SG Circular 10-2024 Amendment - Teacher Induction	32,167
SG Circular 1-2025 Amendment - Psych Ed Training	16,000
Capital Charges	2,607,200
	<u>3,408,367</u>

**Budgetary Control Statement**

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	73,910,500	290,000	74,200,500	57,156,807	54,604,247	2,552,560	0
Contribution to Integration Joint Board	TOTAL	73,910,500	290,000	74,200,500	57,156,807	54,604,247	2,552,560	0

Summary of Operational Adjustments:  
 SG Circular 10-2024 Amendment - Children's Services 290,000  
290,000

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	73,910,500	290,000	74,200,500	57,156,807	54,604,247	2,552,560	0
Contribution to Integration Joint Board	TOTAL	73,910,500	290,000	74,200,500	57,156,807	54,604,247	2,552,560	0

Summary of Operational Adjustments:  
 SG Circular 10-2024 Amendment - Children's Services 290,000  
290,000

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	16,755,400	157,000	16,912,400	14,126,940	14,657,208	(530,268)	(735,100)
	Property Costs	4,634,400	0	4,634,400	3,108,516	2,856,317	252,199	(95,800)
	Transport Costs	4,066,000	0	4,066,000	3,388,337	3,188,747	199,590	190,700
	Supplies & Services	21,026,700	0	21,026,700	11,777,631	11,366,069	411,562	(1,079,900)
	Third Party Payments	784,600	0	784,600	184,733	1,184,949	(1,000,216)	(1,604,600)
	Transfer Payments	1,452,200	0	1,452,200	1,130,082	2,669,060	(1,538,978)	(1,942,000)
	Support Services	2,561,500	0	2,561,500	325,083	0	325,083	0
	Depcn And Impairment Losses	6,873,400	331,900	7,205,300	0	0	0	0
<b>Total Expenditure</b>		<b>58,154,200</b>	<b>488,900</b>	<b>58,643,100</b>	<b>34,041,322</b>	<b>35,922,350</b>	<b>(1,881,028)</b>	<b>(5,266,700)</b>
	Income	<b>(22,804,600)</b>	<b>0</b>	<b>(22,804,600)</b>	<b>(11,311,082)</b>	<b>(11,801,697)</b>	<b>490,615</b>	<b>4,610,400</b>
Environment	<b>TOTAL</b>	<b>35,349,600</b>	<b>488,900</b>	<b>35,838,500</b>	<b>22,730,240</b>	<b>24,120,653</b>	<b>(1,390,413)</b>	<b>(656,300)</b>

Summary of Operational Adjustments:

Environment/Misc. Amendment - Empty Homes Officer	29,000
SG Circular 10-2024 Amendment - No One Left Behind	60,000
SG Circular 10-2024 Amendment - Ukraine funding	53,000
SG Circular 10-2024 Amendment - Temporary Accommodation	15,000
Capital Charges	331,900
	<u>488,900</u>

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,822,800	900	1,823,700	908,893	1,062,082	(153,189)	(112,900)
	Environment Accommodation	51,100	0	51,100	738,167	686,116	52,051	22,000
	Office Accommodation	0	0	0	0	1,020,015	(1,020,015)	50,000
	Planning & Development	938,200	33,800	972,000	626,387	683,482	(57,095)	352,100
	Economic Development Summary	1,122,600	77,800	1,200,400	704,928	1,837,152	(1,132,224)	26,000
	Roads - Council	14,823,600	37,500	14,861,100	8,375,627	7,915,627	460,000	115,900
	Roads Contracting Unit	0	23,400	23,400	(87,474)	(47,718)	(39,756)	0
	Parks	2,543,700	0	2,543,700	340,037	(446,409)	786,446	5,500
	Cleansing & Recycling	2,718,400	6,600	2,725,000	(182,526)	(641,793)	459,267	137,600
	Waste Management	6,968,400	0	6,968,400	3,614,799	3,378,948	235,851	207,300
	Protective Services	1,177,900	15,900	1,193,800	877,709	767,787	109,922	24,100
	Transport	0	19,700	19,700	(96,167)	140,146	(236,313)	0
	Neighbourhood Services Mgmt	8,700	136,900	145,600	4,593,144	4,712,539	(119,395)	(43,700)
	Env Strat/ Op Management	199,500	0	199,500	223,861	154,241	69,620	84,000
	Non Operational Properties	136,900	0	136,900	75,717	26,322	49,395	42,400
	Other Housing	2,450,500	129,800	2,580,300	1,693,960	2,539,435	(845,475)	(1,556,800)
	Strategy - Bi Team	387,300	6,600	393,900	323,178	332,681	(9,503)	(9,800)
Environment	TOTAL	35,349,600	488,900	35,838,500	22,730,240	24,120,653	(1,390,413)	(656,300)

Summary of Operational Adjustments:

Environment/Misc. Amendment - Empty Homes Officer	29,000
SG Circular 10-2024 Amendment - No One Left Behind	60,000
SG Circular 10-2024 Amendment - Ukraine funding	53,000
SG Circular 10-2024 Amendment - Temporary Accommodation	15,000
Capital Charges	331,900
	<u>488,900</u>

**Budgetary Control Statement**

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,433,700	0	2,433,700	2,032,874	1,811,972	220,902	269,700
	Property Costs	28,000	0	28,000	23,333	57,509	(34,176)	(25,000)
	Transport Costs	17,800	0	17,800	14,833	1,928	12,905	0
	Supplies & Services	258,100	0	258,100	152,748	283,716	(130,968)	(238,300)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
<b>Total Expenditure</b>		2,737,600	0	2,737,600	2,223,788	2,155,125	68,663	6,400
	Income	(1,210,500)		(1,210,500)	(777,900)	(576,287)	(201,613)	196,200
Environment - Support	<b>TOTAL</b>	1,527,100	0	1,527,100	1,445,888	1,578,838	(132,950)	202,600

Summary of Operational Adjustments:

-  
0

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	1,008,100	0	1,008,100	890,051	812,675	77,376	126,000
	Accommodation	0	0	0	0	308	(308)	0
	Property & Technical - Strategy	519,000	0	519,000	555,837	765,855	(210,018)	76,600
Environment - Support	<b>TOTAL</b>	1,527,100	0	1,527,100	1,445,888	1,578,838	(132,950)	202,600

Summary of Operational Adjustments:

-  
0

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	26,000	0	26,000	21,466	21,984	(518)	0
	Transport Costs	3,200	0	3,200	2,666	3,343	(677)	(200)
	Supplies & Services	597,500	0	597,500	250,582	259,593	(9,011)	2,000
	Support Services	645,100	0	645,100	0	0	0	
	Depcn And Impairment Losses	3,900	2,800	6,700	0	0	0	
<b>Total Expenditure</b>		<b>1,275,700</b>	<b>2,800</b>	<b>1,278,500</b>	<b>274,714</b>	<b>284,920</b>	<b>(10,206)</b>	<b>1,800</b>
	Income	(984,300)	0	(984,300)	(236,917)	(234,327)	(2,590)	405,100
Chief Executives Office	<b>TOTAL</b>	<b>291,400</b>	<b>2,800</b>	<b>294,200</b>	<b>37,797</b>	<b>50,593</b>	<b>(12,796)</b>	<b>406,900</b>

Summary of Operational Adjustments:  
Capital Charges

2,800  
2,800

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	(363,800)	0	(363,800)	241,500	241,516	(16)	396,900
	Corporate Management	590,000	0	590,000	0	0	0	
	Licensing	55,700	2,800	58,500	(137,119)	(91,704)	(45,415)	(15,600)
	Licensing Board	9,500	0	9,500	(66,584)	(99,219)	32,635	25,600
Chief Executives Office	<b>TOTAL</b>	<b>291,400</b>	<b>2,800</b>	<b>294,200</b>	<b>37,797</b>	<b>50,593</b>	<b>(12,796)</b>	<b>406,900</b>

Summary of Operational Adjustments:

- 2,800  
2,800

0

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,165,900	0	3,165,900	2,644,104	2,537,322	106,782	125,000
	Property Costs	0	0	0	0	0	0	
	Transport Costs	0	0	0	0	3	(3)	
	Supplies & Services	230,600	0	230,600	92,755	71,645	21,110	25,900
	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>3,477,500</b>	<b>0</b>	<b>3,477,500</b>	<b>2,817,859</b>	<b>2,690,348</b>	<b>127,511</b>	<b>150,900</b>
	Income	(551,900)	0	(551,900)	(82,834)	(71,939)	(10,895)	(39,700)
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,925,600</b>	<b>0</b>	<b>2,925,600</b>	<b>2,735,025</b>	<b>2,618,409</b>	<b>116,616</b>	<b>111,200</b>

Summary of Operational Adjustments:

0

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	436,400	0	436,400	432,922	453,629	(20,707)	(27,800)
	Accountancy & Directorate	1,403,100	0	1,403,100	1,268,916	1,264,764	4,152	(400)
	Legal Services	493,300	0	493,300	434,178	377,385	56,793	74,600
	Purchasing & Procurement	305,300	0	305,300	370,149	287,579	82,570	75,200
	Internal Audit	287,500	0	287,500	228,860	235,052	(6,192)	(10,400)
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,925,600</b>	<b>0</b>	<b>2,925,600</b>	<b>2,735,025</b>	<b>2,618,409</b>	<b>116,616</b>	<b>111,200</b>

Summary of Operational Adjustments:

0

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,073,900	84,200	6,158,100	5,106,062	5,368,914	(262,852)	(899,100)
	Property Costs	76,000	0	76,000	63,776	77,068	(13,292)	(34,000)
	Transport Costs	73,200	0	73,200	60,342	39,394	20,948	3,100
	Supplies & Services	2,346,500	15,000	2,361,500	827,591	1,371,202	(543,611)	(290,400)
	Third Party Payments	312,800	40,000	352,800	218,358	219,469	(1,111)	(2,100)
	Transfer Payments	17,271,300	172,000	17,443,300	10,247,166	11,255,489	(1,008,323)	(688,500)
	Support Services	1,833,200	0	1,833,200	0	207	(207)	0
	Depcn And Impairment Losses	184,300	148,300	332,600	0	0	0	0
<b>Total Expenditure</b>		<b>28,171,200</b>	<b>459,500</b>	<b>28,630,700</b>	<b>16,523,295</b>	<b>18,331,743</b>	<b>(1,808,448)</b>	<b>(1,911,000)</b>
	Income	(14,973,700)	0	(14,973,700)	(9,782,000)	(11,126,984)	1,344,984	2,022,400
Business Operations & Partnerships	<b>TOTAL</b>	<b>13,197,500</b>	<b>459,500</b>	<b>13,657,000</b>	<b>6,741,295</b>	<b>7,204,759</b>	<b>(463,464)</b>	<b>111,400</b>

Summary of Operational Adjustments:

Bus. Ops. & Partnership/Education - Supplies Amendment	15,000
Bus. Ops. & Partnership/Contingency - Welfare Amendment	100,200
SG Circular 10-2024 Amendment - Scottish Welfare Fund	196,000
Capital Charges	148,300
	<u>459,500</u>



Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	933,400	10,300	943,700	645,954	646,940	(986)	28,100
	Community Planning	355,600	18,800	374,400	209,360	784,821	(575,461)	(4,200)
	Community Safety	1,451,700	29,100	1,480,800	1,219,514	1,159,395	60,119	(141,000)
	Registrars & Customer First	341,000	26,200	367,200	828,746	736,591	92,155	25,100
	Grants	0	0	0	0	980	(980)	0
	Auchenback Resource Centre	30,700	0	30,700	25,583	30,407	(4,824)	0
	Strategic Insight & Comm.Mgmt.	37,400	0	37,400	0	34,827	(34,827)	0
	Members Expenses	538,500	16,900	555,400	424,292	425,388	(1,096)	(3,700)
	MART	1,079,200	93,100	1,172,300	746,846	758,411	(11,565)	24,200
	Directorate	5,200	2,800	8,000	262,423	258,989	3,434	3,300
	Business Support Team	14,100	6,600	20,700	393,427	374,577	18,850	6,600
	Housing Benefits	1,105,500	4,700	1,110,200	329,564	453,998	(124,434)	119,100
	Revenues - Benefits	1,008,700	230,400	1,239,100	775,118	697,577	77,541	(10,000)
	Council Tax/Ndr	5,340,300	13,100	5,353,400	438,459	382,739	55,720	65,300
	Cost Of Elections	39,800	0	39,800	22,084	33,944	(11,860)	(2,500)
	Democratic Representation & Management	916,400	7,500	923,900	419,925	425,175	(5,250)	1,100
Business Operations & Partnerships	TOTAL	13,197,500	459,500	13,657,000	6,741,295	7,204,759	(463,464)	111,400

Summary of Operational Adjustments:

Bus. Ops. & Partnership/Education - Supplies Amendment	15,000
Bus. Ops. & Partnership/Contingency - Welfare Amendment	100,200
SG Circular 10-2024 Amendment - Scottish Welfare Fund	196,000
Capital Charges	148,300
	<u>459,500</u>

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,208,100	0	7,208,100	6,020,903	6,038,131	(17,228)	(44,400)
	Property Costs	1,200	0	1,200	1,167	781	386	400
	Transport Costs	20,400	0	20,400	16,915	12,595	4,320	3,300
	Supplies & Services	5,584,800	0	5,584,800	4,419,433	5,867,833	(1,448,400)	4,300
	Third Party Payments	26,000	0	26,000	26,000	31,203	(5,203)	(12,300)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
Total Expenditure		12,840,500	0	12,840,500	10,484,418	11,950,543	(1,466,125)	(48,700)
	Income	(1,864,800)	0	(1,864,800)	(45,000)	(26,152)	(18,848)	186,600
Business Ops & Partnerships - Support	TOTAL	10,975,700	0	10,975,700	10,439,418	11,924,391	(1,484,973)	137,900

Summary of Operational Adjustments:

0

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	609,800	0	609,800	334,792	342,093	(7,301)	(1,900)
	Digital Services	6,631,400	0	6,631,400	6,240,209	7,496,601	(1,256,392)	305,400
	Strategy - Support	336,600	0	336,600	238,902	245,745	(6,843)	(14,000)
	Communications	362,000	0	362,000	331,737	341,669	(9,932)	(7,900)
	Printing	165,600	0	165,600	140,835	143,794	(2,959)	10,800
	Human Resources & Payroll	1,938,600	0	1,938,600	1,528,916	1,893,520	(364,604)	(170,100)
	Customer Services	65,800	0	65,800	48,949	51,841	(2,892)	7,900
	Digital Transformation Team	139,800	0	139,800	790,445	627,774	162,671	(300)
	Insight	268,600	0	268,600	186,727	177,304	9,423	14,100
	Project Management Office	457,500	0	457,500	597,906	604,050	(6,144)	(6,100)
Business Ops & Partnerships - Support	TOTAL	10,975,700	0	10,975,700	10,439,418	11,924,391	(1,484,973)	137,900

Summary of Operational Adjustments:

0

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	8,901,714	282,400	9,184,114	866,000	1,081,316	(215,316)	1,391,000
	Support Services	32,200	68,600	100,800	0	0	0	
Total Expenditure		8,933,914	351,000	9,284,914	866,000	1,081,316	(215,316)	1,391,000
	Income	0	0	0	0	(517,293)	517,293	
Other Expenditure & Income	TOTAL	8,933,914	351,000	9,284,914	866,000	564,023	301,977	1,391,000

Summary of Operational Adjustments:

Environment/Misc. Amendment - Empty Homes Officer	(29,000)
SG Circular 10-2024 Amendment - Building Stds Hub	(23,000)
SG Circular 10-2024 Amendment - Climate Intelligence Service	2,000
SG Circular 1-2025 Amendment - SNCT Pay	10,000
SG Circular 1-2025 Amendment - LG Pay 2023/24	391,000
	<u>351,000</u>

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	8,933,914	351,000	9,284,914	866,000	1,081,316	(215,316)	1,391,000
	Income	0	0	0	0	(517,293)	517,293	
Other Expenditure & Income	TOTAL	8,933,914	351,000	9,284,914	866,000	564,023	301,977	1,391,000

Summary of Operational Adjustments:

Environment/Misc. Amendment - Empty Homes Officer	(29,000)
SG Circular 10-2024 Amendment - Building Stds Hub	(23,000)
SG Circular 10-2024 Amendment - Climate Intelligence Service	2,000
SG Circular 1-2025 Amendment - SNCT Pay	10,000
SG Circular 1-2025 Amendment - LG Pay 2023/24	391,000
	<u>351,000</u>

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,430,000	0	2,430,000	2,417,900	2,365,837	52,063	51,600
	Support Services	0	0	0	0	0	0	
<b>Total Expenditure</b>		<b>2,430,000</b>	<b>0</b>	<b>2,430,000</b>	<b>2,417,900</b>	<b>2,365,837</b>	<b>52,063</b>	<b>51,600</b>
Joint Boards	<b>TOTAL</b>	<b>2,430,000</b>	<b>0</b>	<b>2,430,000</b>	<b>2,417,900</b>	<b>2,365,837</b>	<b>52,063</b>	<b>51,600</b>

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,831,600	0	1,831,600	1,819,500	1,780,285	39,215	38,800
	Renfrewshire Valuation J/Brd	598,400	0	598,400	598,400	585,552	12,848	12,800
	Support Services	0	0	0	0	0	0	0
Joint Boards	<b>TOTAL</b>	<b>2,430,000</b>	<b>0</b>	<b>2,430,000</b>	<b>2,417,900</b>	<b>2,365,837</b>	<b>52,063</b>	<b>51,600</b>

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	(100,200)	29,800	0	0	0	29,800
<b>Total Expenditure</b>		130,000	(100,200)	29,800	0	0	0	29,800
Contingency - Welfare	<b>TOTAL</b>	130,000	(100,200)	29,800	0	0	0	29,800

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	(100,200)	29,800	0	0	0	29,800
Contingency - Welfare	<b>TOTAL</b>	130,000	(100,200)	29,800	0	0	0	29,800

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,769,444	(2,238)	28,767,206	23,752,046	23,143,054	608,992	376,000
	Property Costs	1,005,000	0	1,005,000	886,256	563,240	323,016	52,000
	Transport Costs	319,600	(10,000)	309,600	257,961	172,732	85,229	5,000
	Supplies & Services	2,291,255	0	2,291,255	1,591,014	2,045,073	(454,059)	(1,202,000)
	Third Party Payments	56,677,801	292,000	56,969,801	41,680,639	44,021,868	(2,341,229)	(1,925,000)
	Transfer Payments	75,600	0	75,600	63,034	35,059	27,975	0
	Support Services	2,616,000	0	2,616,000	0	0	0	0
	Depcn And Impairment Losses	1,203,400	594,300	1,797,700	0	0	0	0
	<b>Total Expenditure</b>	<b>92,958,100</b>	<b>874,062</b>	<b>93,832,162</b>	<b>68,230,950</b>	<b>69,981,026</b>	<b>(1,750,076)</b>	<b>(2,694,000)</b>
	Income	(12,889,900)	10,238	(12,879,662)	(8,245,320)	(11,848,752)	3,603,432	3,588,000
Core funding from	Integration Joint Board	(79,480,800)	(290,000)	(79,770,800)	(60,498,963)	(58,781,943)	(1,717,020)	(894,000)
Health & Social Care Partnership	<b>TOTAL</b>	<b>587,400</b>	<b>594,300</b>	<b>1,181,700</b>	<b>(513,333)</b>	<b>(649,669)</b>	<b>136,336</b>	<b>0</b>

Summary of operational adjustments  
Capital Charges

594,300  
594,300

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,640,188	336	10,640,524	8,209,885	7,819,423	390,462	554,000
	Adult Health - Intensive Services	16,048,411	(33,836)	16,014,575	13,029,525	14,283,991	(1,254,466)	(1,616,000)
	Adult Health-Localities Services	0		0			0	
	Older People	20,301,931	36,418	20,347,349	15,711,058	14,683,048	1,028,010	1,331,000
	Physical Disability	6,032,473	75,130	6,107,603	5,158,524	5,122,142	36,382	196,000
	Learning Disability	16,757,714	267,941	17,025,655	12,287,256	12,906,890	(619,634)	(625,000)
	Recovery Services-Mental Health	1,962,948	(62,410)	1,900,538	1,622,928	1,724,799	(101,871)	(34,000)
	Criminal Justice	16,972	15,898	32,870	133	(72,371)	72,504	0
	Finance & Resources	8,307,563	584,823	8,883,386	3,966,321	1,664,352	2,301,969	1,088,000
			0					
		80,068,200	884,300	80,952,500	59,985,630	58,132,274	1,853,356	894,000
Core Funding from	Integration Joint Board	(79,480,800)	(290,000)	(79,770,800)	(60,498,963)	(58,781,943)	(1,717,020)	(894,000)
Health & Social Care Partnership	TOTAL	587,400	594,300	1,181,700	(513,333)	(649,669)	136,336	0

Summary of operational adjustments

Capital Charges	594,300
	<u>594,300</u>

Budgetary Control Statement

Period End: 31 January 2025

Period 10 / 2425

Department	Subjective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,605,400	0	5,605,400	4,682,192	4,249,769	432,423	547,000
	Property Costs	1,647,600	0	1,647,600	1,074,450	654,766	419,684	48,800
	Transport Costs	166,800	0	166,800	138,999	93,648	45,351	46,800
	Supplies & Services	2,769,400	0	2,769,400	1,657,751	1,826,899	(169,148)	(135,300)
	Third Party Payments	0	0	0	0	0	0	0
	Transfer Payments	292,600	0	292,600	29,834	26,376	3,458	0
	Support Services	914,600	0	914,600	0	0	0	0
	Depcn And Impairment Losses	5,671,000	0	5,671,000			0	89,000
<b>Total Expenditure</b>		<b>17,067,400</b>	<b>0</b>	<b>17,067,400</b>	<b>7,583,226</b>	<b>6,851,458</b>	<b>731,768</b>	<b>596,300</b>
	Income	(17,067,400)	0	(17,067,400)	(13,198,417)	(13,664,603)	466,186	(496,300)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,615,191)</b>	<b>(6,813,145)</b>	<b>1,197,954</b>	<b>100,000</b>

Department	Objective Name	Approved Budget Per 08	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	HRA - Client	(3,659,900)	0	(3,659,900)	(8,345,007)	(9,498,026)	1,153,019	(155,000)
	Housing Maintenance Team	3,659,900	0	3,659,900	2,729,816	2,684,881	44,935	255,000
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,615,191)</b>	<b>(6,813,145)</b>	<b>1,197,954</b>	<b>100,000</b>