

EAST RENFREWSHIRE COUNCILCABINET18 September 2025Report by Head of FinanceESTIMATED REVENUE BUDGET OUTTURN 2025-26**PURPOSE**

1. To advise Cabinet of the estimated projected revenue outturn for 2025-26. The report provides details of expected year-end variances for each department at period 4. It is based on the financial position as at 31 July 2025 and subsequent assessment of pressures.

RECOMMENDATION

2. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £2,614k and the HRA operational overspend of £15k; and
 - members approve service virements and operational adjustments, as set out in the notes to the tables on pages 16 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 4 against the Council's approved revenue budget for 2025-26, as adjusted to comply with accounting requirements and any subsequent Cabinet operational decisions.

The revenue budget for 2025-26 approved by Council on 26 February 2025 has been adjusted for monitoring purposes as follows:

	£'000
Budgeted net expenditure per 26 February 2025 report to Council	350,181
Capital Financing - Loans Charge Adjustment (Note 1)	(11,088)
Service Operational Capital Charge Adjustment (Note 2)	21,051
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(2,167)
Restated net expenditure	<u>357,977</u>
Adjustments to General Revenue Grant (Note 4)	17
	<u>357,994</u>

Note 1. The net expenditure agreed on 26 February 2025 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 2025-26 Local Government Finance Settlement and is not included within Service budgets in the approved Council's 2025-26 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 2025-26 Local Government Finance Settlement and is noted in the adjustment funding schedule below.

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,489
Ring Fenced Rev Grant	Gaelic	Education	62
Ring Fenced Rev Grant	Justice	HSCP	616
		Note 3	2,167
General Revenue Grant	Holiday Play-schemes	Education	17
		Note 4	17

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.

5. As at 31 July 2025, the actual position against the phased budget shows a total net underspend of £12,151k, this is due to timing variances and real variances to date.
6. The forecasted outturn table below shows an overall favourable variance of £2,614k for the General Fund services. The projected outturn for the Housing Revenue Account is a £15k overspend. This excludes any contribution from the HRA reserve.
7. The projected operational outturn includes an assumed 3% pay award for both teaching and local government employees, as the position was finalised before pay negotiations were concluded. It is expected the Scottish Government will fund the increase above 3%. This position will be updated in future reports as funding levels are finalised.

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

YTD Actual	
Department	Period 4 Position £'000
Education	2,547
Contribution (to) IJB	6,317
Environment	2,735
Environment – Support	(197)
Business Operations & Partnerships	(550)
Business Operations & P'ships - Support	1,241
Chief Executive's Office	(27)
Chief Executive's Office - Support	41
Other Expenditure & Income	245
Joint Boards	(5)
Corporate Contingency	0
HSCP	(123)
Housing Revenue Account	(73)
Total £ Variance	12,151
Total Budgeted Expenditure	105,058
% Variance	11.6%

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

Forecast Outturn	
Department	Period 04 £'000
Education	1,335
Contribution (to) IJB	0
Environment (Incl. O/Housing)	1,076
Environment – Support	175
Business Operations & Partnerships	76
Business Operations & P'ships - Support	102
Chief Executive's Office	(12)
Chief Executive's Office - Support	75
Other Expenditure & Income	161
Joint Boards	(14)
Corporate Contingency	0
HSCP	0
Council Tax Income/Resource Adjustment	(360)
General Fund Sub-total	2,614
Housing Revenue Account	(15)
Total £ Variance	2,599
Total Budgeted Expenditure	357,995
% Variance	0.73%

The forecasted underspend is currently £2,599k in period 4. On General Fund services, the largest variance is the utilities underspend (£1,682k), other significant underspends include early years provision (£471k) and homelessness/temporary accommodation (£430k). Further detail on these variances is provided within the appendices. The Housing Revenue account is self-financing and the surplus/deficit is separate from that on General Fund services.

Notable variances are as follows:-

i) Education

The current position at period 4 is an underspend of £2,547k and is mainly due to a combination of timing and real variances within payroll, utilities and income.

The year-end forecast is an underspend of £1,335k, which represents 0.6% of the department budget. In the main, the forecast results from utility savings (£1,317k), based on both reduced consumption and lower than estimated prices, together with additional grant support for Early Years service (£471k). This are partially off-set by increased expenditure on additional support needs (ASN) (273k), including ASN placements, hospital tuition and transport, together with increased contributions towards capital expenditure (£200k).

ii) **Environment Non Support**

The current position at period 4 is an underspend of £2,735k and is mainly due to a combination of timing and real variances within property, utilities and income.

The year-end forecast is an underspend of £1,076k, with the main driver being reduced costs associated with homelessness/temporary accommodation (£430k). The budget was increased substantially this year and is based on previous year's peak usage, which has not been replicated so far this year. Council capital investment, through the acquisition of new build houses and additional homeless units, has helped alleviate this cost pressure. In addition, underspends in utility costs are projected (£365k), particularly in relation to electricity costs. This is driven by lower than budgeted market rates and includes street lighting electricity costs. The reduced consumption due to Eastwood HQ being closed for a period of 6 months also contributes to this saving.

Lastly, an over-recovery in interest earned on developer contributions balances is again expected (£350k) and a surplus following the transition of the Greenlaw Business Centre to a Council-operated service (£100k).

iii) **Environment Support**

The current position at period 4 is an overspend of £197k resulting from delayed processing of staff recharges to capital.

The year-end forecast is an underspend of £175k and is, in the main, a result of staff turnover across the service. The projected payroll underspend does not reflect a planned restructuring of the service. The vacancies referenced above are currently under review as part of a restructure, and therefore may not represent long-term savings or reductions.

iv) **Business Operations & Partnerships**

The current position at period 4 is an overspend of £550k and is mainly due to a combination of timing and real variances within transfer payments and income.

The year-end forecast is an underspend of £76k which represents 0.5% of the department budget. There are relatively minor variances across the service with the two most significant being an underspend on Housing Benefits (£148k) off-set by an increase within Council Tax Reduction (141k). Both of these services are demand led and dependent on residents' personal circumstances.

v) **Business Operations & Partnerships – Support Services**

The current position at period 4 is an underspend of £1,241k which is mainly due to timing variances relating to Digital Service contracts.

The year-end forecast is an underspend of £102k, which is mainly due to savings on Digital Service contracts and variances in staffing across the service.

vi) Chief Executive's Office

The current position at period 4 is an underspend of £14k.

The year-end forecast is an underspend of £63k which is mainly due to staff turnover across the service together with reduced expenditure on supplies and services.

vii) Other Expenditure & Joint Boards

The current position at period 4 is an underspend of £240k and is due to a combination of both timing and real variances.

The year-end forecast is an underspend of £147k and is mainly due to reduced demand for Non Domestic Rate Empty Property Relief. While this is based on experience in previous years, the position will continue to be monitored and updated in future reports. The forecast is based on any unspent balance on the Pension Windfall / Investment for the Future monies and restructuring costs being transferred to the appropriate reserve at the end of the financial year. See paragraph 9.

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

The current position at period 4 is an underspend of £6,194k and is mainly due to timing variances within the cost of care area.

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.

When the IJB set its budget for the year, it included a commitment from East Renfrewshire Council to fund up to £1.5 million in 2025/26, should it be required, in relation to deferring non-residential charging. The position reported assumes this support is not currently required as the IJB is able to contain this, on a non-recurring basis, from its own general reserve. The commitment for this support from the Council remains in place, should this be required with a report going to Council in October.

ix) Housing Revenue Account

The current position at period 4 is an overspend of £73k and is mainly timing variances.

The year-end forecast shows a potential overspend for the year of £15k which will be covered in full by a drawdown from the HRA reserve. This forecast is due to a number of variances developing across the service, including additional recharge income from the refurbishment of temporary accommodation (£170k) and a staff costs underspend (£63k). As a result, the estimated drawdown from the HRA reserve of £250k is likely to be substantially reduced to £15k.

x) Resource Adjustment

The original approved budget included estimated income of £2,313k from the extended producer responsibility (EPR) for packaging grant. This is a new source of funding for the Council. Based on the latest information the grant has been revised down to £1,953k and a corresponding resource adjustment of £360k has been reflected in the forecasted outturn position.

8. The Council's projected revenue outturn position is reported as a total underspend of £2,599k. Departments will continue to closely monitor and manage their budget throughout the year.
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 £6,415k 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. A similar approach will be taken with the annual provision for restructuring costs of £684k, and any related saving on additional pension costs, with a view to supporting annual recurring budget savings from 2026-27 onwards.

RECOMMENDATIONS

10. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £2,614k and the HRA operational overspend of £15k; and
 - members approve service virements and operational adjustments, as set out in the notes to the tables on pages 16 to 33, and note the reported probable outturn position.

REPORT AUTHOR

Head of Finance	-	Kirsty Stanners
Corporate Finance Manager	-	Paul Parsons 0141 577 3073 paul.parsons@eastrenfrewshire.gov.uk
Report date		22 August 2025

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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PERIOD 4
31 JULY 2025

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PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 - £1,335,200 UNDERSPEND

Pre Five Education (£526,900 underspend)

The main driver of this underspend is in early years provision (£471k).). In the last 10 years, the Council has seen an increase in the proportion of young people in the area that is higher than the national average. The Council is starting to see these demographic trends better reflected in elements of the local government settlement, including within Early Years. A late adjustment to the settlement saw an increase to the Grant Aided Expenditure for Early Years in 2025-26 however, analysis of projected demand indicates that there will be an opportunity for budget realignment in this area moving forward. A saving in utility costs (£59k) is also being forecast due to lower than budgeted prices. This is creating underspends throughout Education.

Primary Education (£561,000 underspend)

This underspend is mainly due to a forecast saving on utility costs (£476k). Other underspends include central energy efficiency fund costs (£30k) and the cost of school meals (£64k) due to an initial projection of lower than budgeted number of meals. Information on meal projections will be reviewed and refined in future outturns following the start of the new school term in August. Underspends are partially offset by an overspend on PPP unitary charge costs overspend (£9k).

Secondary Education (£173,900 underspend)

This underspend also relates to a forecast saving on utility costs (£451k). This is partially offset by a forecast overspend in relation to the provision of school meals (£26k) due to a projected higher than budgeted number of meals, contributions to capital expenditure (£200k) and an overspend in PPP/HUB unitary charge costs (£51k).

Special Education (£191,000 overspend)

An overspend is forecast in relation to transport costs (£83k), the costs of external placements for pupils with additional support needs (£181k) and hospital tuition (£9k). This is partially offset by a utilities underspend (£49k) and increased income from other local authorities (£37k).

Other Services (£10,100 underspend)

The forecast underspend relates to additional staff turnover within centrally based teams (£54k). This is partially offset by increased transaction costs (£13k) for school on-line payments due to a price increase and a higher volume of transactions, increased supplies and services (£20k) and reduced income in relation to privilege transport following the removal of charges for this service (£13k).

Facilities Management (£27,200 overspend)

The Catering service is forecasting an underspend (£39k), due to additional staff turnover achieved in the early part of the year, which is offset by a forecast under-recovery of internal recharge income due to a lower than budgeted number of meals provided. The cleaning and janitorial service is projected to overspend due to estimated redundancy and detriment costs arising as a result of approved savings (£119k) and this is partially offset by additional staff turnover achieved in the early part of the year (£58k).

Culture and Leisure Services (£281,500 underspend)

This underspend relates to a forecast saving on utility costs (£282k) due to a lower than budgeted prices.

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EDUCATION (CONTINUED)

PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 - £1,335,200 UNDERSPEND

Summary:

Period 4 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available prior to the start of the new academic year, indicates an operational underspend of £1.335m, 0.6% of the department budget.

In summary, the main underspends forecast are early years provision (£471k) and utilities savings (£1,317k). These are partially off-set by increased expenditure on additional support needs (ASN) (273k), including ASN placements, hospital tuition and transport, together with increased contributions towards capital expenditure (£200k).

Similar to last financial year the budget for replacement teachers covering maternity and long term absence is forecast to be overspent and management action, by way of allocating additional in-year savings targets to devolved budget holders is likely to be required again.

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

CONTRIBUTION TO INTEGRATION JOINT BOARD**PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 – 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.

ENVIRONMENTAL NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 - £1,076,000 UNDERSPEND

Directorate & Management - incl. Energy Management (£115,000 overspend)

Payroll costs are projected to overspend (£115k). This overspend relates, in part, to a spend to save initiative and is expected to be off-set through savings in future years.

Office Accommodation (£135,000 underspend)

Utility costs are projected to underspend (£135k), due to both lower market rates and an anticipated reduction in consumption during the six-month closure of Eastwood HQ for construction works.

Planning and Building Control (£100,000 underspend)

A projected over-recovery of interest on developer contributions (£350k) is offset by an under-recovery in fee income (£200k). Legal costs are projected to overspend (£50k) given a Judicial Review of the Battery Energy Storage System planning permission decision.

Economic Development (£200,000 underspend)

A surplus is expected following the transition of the Greenlaw Business Centre from external management to an in-house operation (£100k). Payroll costs are also projected to underspend (£100k) due to a number of posts being funded externally. Additional grant income (£2.74m) from the Local Authority Discretionary Fund, UK Shared Prosperity Fund and a number of Employability-related programmes will offset corresponding grant related expenditure.

Roads (£200,000 underspend)

Street lighting electricity costs are projected to underspend (£230k) with market rates reducing and currently below the budgeted rate. Additional IT licence costs (30k) will partially offset this.

Neighbourhood Services (£135,000 overspend)

Payroll costs are projected to underspend (£100k) with agency staff being employed to mitigate this. In response to results from Citizens Panel surveys, highlighting poor standards of litter control within the area, a provision of £235k has been added to fund both street and park litter bins.

Parks (£35,000 underspend)

An income over-recovery is projected (£35k) due to the number of events scheduled during the year.

Cleansing (£11,000 underspend)

A small over-recovery in operational income is projected (£30k), mainly in relation to commercial waste and special uplift charges. This is partially offset by an on street cleaning costs overspend (£20k).

Waste Management (£50,000 underspend)

An over-recovery in income from the sale of recyclable materials, particularly in relation to paper, is projected (£50k) due to stronger than anticipated market prices and sustained demand.

Protective Services (£10,000 underspend)

A small underspend in payroll costs (£10k) is projected.

Other Housing (£585,000 underspend)

A projected underspend on homelessness/temporary accommodation (£430k) is anticipated, driven by lower than budgeted occupancy levels. The acquisition of new build houses has helped alleviate accommodation pressures. In addition, rental income from temporary accommodation properties provided by Registered and Private Social Landlords is projected to over-recover (£130k).

Summary:

Period 4 figures have been prepared on a probable outturn basis and reflect anticipated full year costs. The department is projected to underspend by £1,076k. The main driver being homelessness/temporary accommodation, due to lower than budgeted occupancy levels, savings on utilities and a surplus following the transition of the Greenlaw Business Centre to a Council-operated service. The variances noted above will be closely monitored during the remainder of the year, with mitigating actions taken by management if this is needed.

ENVIRONMENT – PROPERTY¹⁷ AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 – £175,000 UNDERSPEND

Property & Technical - Operations (£100,000 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 (£75,000 underspend)

Payroll costs are also projected to underspend here (£195k) given high staff turnover across the service, although this will be partially offset by increased expenditure on agency staff (£120k).

Summary:

Period 4 figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Staff turnover across the service results in a projected underspend of £175k for the year.

The projected payroll underspend does not reflect a planned restructuring of the service. The vacancies referenced above are currently under review as part of this restructure, and therefore may not represent long-term savings or reductions.

BUSINESS OPERATIONS & PARTNERSHIPS

PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 - £75,700 UNDERSPEND

Communities and Community Planning (£75,000 underspend)

Increased slippage on a vacant post (£38k), along with additional income (£5k) in the Communities team is contributing towards this underspend. There are further underspends in Community Planning (£44k) due to staffing variances, and this is partially offset by a supplies overspend (£12k).

Community Safety (£43,900 overspend)

This overspend is due to agency staffing required (£45k) to cover overtime working and holidays for depot security.

Money Advice & Registrars (£19,100 underspend)

This underspend relates to allowances and supplies.

Customer First (£45,800 underspend)

This underspend is due to vacant posts.

Members Expenses and Democratic Services (£32,100 overspend)

This overspend is as a result of expenditure incurred to facilitate the upcoming by-election in Ward 1. This has been partially offset by slippage on the temporary vacancy.

Directorate, Strategic Insight & Communities Management (£4,200 overspend)

There are no significant variances at this time. This overspend is due to the non-achievement of turnover savings.

Revenues, Benefits and Business Support (£8,700 underspend)

This underspend is due to underspend in Supplies & Services.

Housing Benefits (£148,200 underspend)

The variance relates to lower spend than budgeted in Housing Benefit claims (£114k) and reduced supplies costs (£34k).

Council Tax/Non Domestic Rates (£140,900 overspend)

The variance relates to a currently projected overspend on Council Tax reduction (£141k).

Summary:

Period 4 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The operational underspend of £75.7k is mainly due to underspends on Housing Benefits and payroll budgets across a number of services offset by increased Council Tax Reduction and agency staff spend in Community safety.

BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES

PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 - £101,800 UNDERSPEND

Revenues (£18,700 underspend)

The variance is due to a combination of underspends on miscellaneous supplies and services (£10k), together with underspends in payroll due to recruitment delays (£9k).

Digital Services (£150,800 underspend)

The variance is due to a combination of underspends on contracts totalling £140k together with underspends in payroll due to recruitment delays of £107k. The drawdown from the modernisation fund has been reduced by £96k.

Strategy – Support and Insight (£11,600 overspend)

This overspend relates to an under-achievement in staff turnover (£3k) and increased expenditure on subscriptions (£7k) and training (£2k).

Communications & Printing (£6,400 underspend)

This underspend is due to a vacancy slippage, offset by increased supply costs.

Human Resources (£41,100 overspend)

This overspend is due to non-achievement of staff turnover.

Payroll (£6,600 overspend)

This overspend is due to non-achievement of staff turnover.

Customer First Reception (£1,500 overspend)

This overspend is due to agency cover.

Digital Transformation (£13,300 overspend)

This overspend is due to maternity cover.

Summary:

Period 4 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The operational underspend of £101k is mainly due to an underspend on Digital Service contracts, off-set by an overspend on staff costs due to non-achievement of the budgeted staff turnover allowance.

CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 - £11,800 OVERSPEND

There is a projected overspend in Civic Licensing (£19k) mainly due to lower taxi licensing income.

Licensing Board income is projected to over-recover (£7k) 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 4 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs.

The projected overspend is mainly due to reduced income.

PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 - £74,900 UNDERSPEND

The projected underspend of £74,900 is comprised of several variances.

There are projected underspends on staff costs (£25k) due to staff vacancies and staff costs being lower than estimated. In addition, based upon last year's outturn and current levels of expenditure to date, expenditure on supplies and services across the department is projected to underspend (£40k). An over recovery of income is also projected (£10k).

Summary:

Period 4 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend of £74.9k is due to reduced expenditure on supplies and services and savings on staff costs.

OTHER EXPENDITURE & INCOME (INCLUDING JOINT BOARDS)
PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 – 146,800 UNDERSPEND

The forecasted underspend mainly reflects an estimated saving on Non Domestic Rates Empty Property Relief (£120k), additional income (£55k) and a minor overspend on Joint Boards expenditure (£14k).

This budget includes the “Pension Windfall” / Investment for Future Reserve benefit for 2025-26 of £6,415k. This sum has 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 agreed plan for these funds. A similar approach will be taken with the annual provision for restructuring costs of £684k, and any related saving on additional pension costs, with a view to supporting annual recurring budget savings from 2026/27 onwards.

Summary:

Period 4 figures are prepared on a probable outturn basis and reflect projected full year costs.

The projected underspend position is £147k. In the main, this relates to underspends on Non Domestic Rates Empty Property Relief.

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 – NIL VARIANCE

Children & Families & Public Protection (£370,000 underspend)

This mainly reflects underspends across care costs including fostering, adoption, kinship and residential care and unaccompanied asylum seekers (£195k). In addition, there is turnover from vacancies and running cost underspends across the services (£175k).

Adult – Intensive Services (£488,000 overspend)

The main pressure relates to Care at Home and Telecare (£450k), of which the majority is purchased care (£335k). The budget for the year includes £250k transferred from nursing and residential care as agreed in March. The budget set for the year also recognised there would likely be pressures in the service as it works towards completion of redesign and £391k was identified as non-recurring support if required. This is funded from the non-recurring pension gain held within Finance and Resources, where release of the funding is reflected.

Adult – Localities Services (£206,000 underspend)

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

1. Older People – (£230k underspend) primarily relating to community-based care costs within localities, based on our latest committed costs, with nursing and residential care slightly under budget.
2. Physical & Sensory Disability – (£60k underspend) this reflects our current cost of care commitments at £42k over budget, mitigated by staff turnover and equipment costs.
3. Learning Disability – (£84k overspend) this is due to current care commitment costs of £191k over budget, based on the current costs of care. This is offset in part by staffing turnover and running cost savings within community pathways.

Recovery Services – Mental Health & Addictions (£65,000 overspend)

This overspend relates to pressures within Mental Health for court fees and medical reports and a lack of staff turnover across both Mental Health and Addictions.

Finance & Resources (£509,000 underspend)

As referenced within Intensive Services above, in the main, this underspend reflects the release of funding to partly offset the Intensive Services overspend (£391k) to the level agreed as part of the 2025/26 budget. The remaining underspend results from turnover within business support along with some running cost underspends. This budget also includes the non-recurring pension gain balance for the current year, part of which is funding the Intensive Services offset and the balance is committed to ensure any savings shortfall, sustainability and pressures are managed in-year.

Contribution to IJB (£532,000)

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

Summary:

The projected outturn shows a potential underspend for the year of £532k based on known care commitments, vacant posts and other supporting information from our financial systems. To help with the ongoing delivery of savings, the Council provided £700k Investment For The Future funding to support review capacity, additional Human Resources support, social work recruitment and a post to support implementation of non-residential charging. This funding is being used over a two-year period spanning financial years 2024-25 to 2026-27.

When the IJB set its budget for the year this included a commitment from the Council to fund up to £1,500k in 2025-26, should it be required, in relation to deferring non-residential charging. The position reported assumes this support is not currently required as the IJB is able to contain this, on a non-recurring basis, from its own general reserve. The commitment for this support from the Council remains in place, should this be required, with a report going to Council in October.

HOUSING REVENUE ACCOUNT
PROBABLE OUTTURN FORECAST AS AT 31 JULY 2025 – £15,000 OVERSPEND

Housing Revenue Account (£15,000 overspend)

An underspend is projected in HRA payroll costs (£63k) and this includes the impact of the recent pay award settlement.

A small overspend is projected across a number of supplies and services (£35k) expenditure lines.

Additional recharge income is anticipated this year (£170k) in relation to rechargeable works carried out by the Housing Maintenance Team on temporary accommodation. On top of this, an over-recovery in relation to staff and capital recharges is projected (£30k).

As a result of the above the HRA will not require the full budgeted contribution from reserves (£250k). Instead, the anticipated drawdown from reserves is £15k.

Summary:

The above 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 in full. This is largely because of the additional recharge income noted above.

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

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Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Education	202,386,000	11,003,535	213,389,535	61,527,038	58,979,642	2,547,396	1,335,200
Contribution to Integration Joint Board	79,028,000	(616,000)	78,412,000	25,989,611	19,672,291	6,317,320	0
Environment	31,125,800	6,523,800	37,649,600	8,677,652	5,942,993	2,734,659	1,076,000
Environment - Support		0	0	598,655	796,144	(197,489)	175,000
Chief Executives Office	244,000	2,800	246,800	7,866	34,960	(27,094)	(11,800)
Chief Executives Office - Support		0	0	989,377	947,936	41,441	74,900
Business Operations & Partnerships	14,188,900	337,000	14,525,900	2,318,517	2,868,226	(549,709)	75,700
Business Ops & Partnership - Support		0	0	6,592,611	5,351,252	1,241,359	101,800
Other Expenditure & Income	9,561,000	(204,000)	9,357,000	487,000	241,864	245,136	160,500
Joint Boards	2,430,000	0	2,430,000	903,700	909,138	(5,438)	(13,700)
Contingency - Welfare	130,000	0	130,000	0	0	0	0
Health & Social Care Partnership	0	1,853,726	1,853,726	(335,479)	(212,122)	(123,357)	0
Service Resource Adjustment	0	0	0	0	0	0	(360,000)
Additional Council Tax Income			0	0	0	0	0
General Fund Sub-total	339,093,700	18,900,861	357,994,561	107,756,548	95,532,323	12,224,225	2,613,600
Housing Revenue Account	0	0	0	(2,698,781)	(2,625,632)	(73,149)	(15,000)
TOTAL	339,093,700	18,900,861	357,994,561	105,057,767	92,906,691	12,151,076	2,598,600

Summary of Operational Adjustments.

Revenue Support Grant - Holiday Playschemes	16,835
Ring Fenced Grant - Gaelic	(62,000)
Ring Fenced Grant - Pupil Equity Fund	(1,488,500)
Ring Fenced Grant - HSCP Justice	(616,000)
Capital Charges	21,050,526
	<u>18,900,861</u>

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	205,534,192	(2,012,675)	203,521,517	67,487,594	66,265,031	1,222,563	(2,477,700)
Property Costs	25,443,958	36,061	25,480,019	6,435,558	4,171,491	2,264,067	996,500
Transport Costs	7,556,084	0	7,556,084	2,343,916	2,062,635	281,281	(83,300)
Supplies & Services	72,474,927	2,259,645	74,734,572	20,959,047	19,218,899	1,740,148	(406,400)
Third Party Payments	77,702,183	1,226,703	78,928,886	28,992,781	22,347,481	6,645,300	(2,702,200)
Transfer Payments	23,060,141	116,800	23,176,941	5,992,147	5,140,331	851,816	2,262,800
Support Services	16,960,182	(200,000)	16,760,182	(56,000)	0	(56,000)	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	0	21,439,126	21,439,126	11,294	0	11,294	0
Financing Costs	5,665,000	0	5,665,000	0	0	0	(1,000)
TOTAL EXPENDITURE	434,396,667	22,865,660	457,262,327	132,166,337	119,205,868	12,960,469	(2,411,300)
Income	(95,302,967)	(3,964,799)	(99,267,766)	(27,108,570)	(26,299,177)	(809,393)	5,369,900
Service Resource Adjustment			0				(360,000)
TOTAL	339,093,700	18,900,861	357,994,561	105,057,767	92,906,691	12,151,076	2,598,600

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	145,547,100	(876,460)	144,670,640	45,986,805	45,422,783	564,022	(998,600)
	Property Costs	17,637,400	30,061	17,667,461	3,600,556	2,865,615	734,941	1,026,200
	Transport Costs	3,062,500	0	3,062,500	833,795	771,360	62,435	(74,100)
	Supplies & Services	32,353,100	2,111,036	34,464,136	9,155,420	8,785,047	370,373	(221,600)
	Third Party Payments	12,297,600	0	12,297,600	5,608,695	5,289,653	319,042	271,100
	Transfer Payments	1,139,200	0	1,139,200	616,599	638,184	(21,585)	(209,300)
	Support Services	7,612,900	0	7,612,900	0	0	0	0
	Depcn And Impairment Losses	0	12,537,200	12,537,200	0	0	0	0
Total Expenditure		219,649,800	13,801,837	233,451,637	65,801,870	63,772,642	2,029,228	(206,300)
	Income	(17,263,800)	(2,798,302)	(20,062,102)	(4,274,832)	(4,793,000)	518,168	1,541,500
Education	TOTAL	202,386,000	11,003,535	213,389,535	61,527,038	58,979,642	2,547,396	1,335,200

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.

Revenue Support Grant - Holiday Playschemes	16,835
Ring Fenced Grant - Gaelic	(62,000)
Ring Fenced Grant - Pupil Equity Fund	(1,488,500)
Capital Charges	12,537,200
	<u>11,003,535</u>

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	21,123,500	471,308	21,594,808	6,379,160	5,952,442	426,718	526,900
	Primary Education	62,499,100	3,512,481	66,011,581	18,914,501	18,562,510	351,991	561,000
	Secondary Education	78,628,400	5,494,924	84,123,324	25,373,239	24,062,903	1,310,336	173,900
	Schools Other	3,804,500	(43,695)	3,760,805	1,026,631	1,032,349	(5,718)	59,900
	Special Education	12,354,900	489,079	12,843,979	3,672,566	3,544,258	128,308	(191,000)
	Psychological Service	1,104,500	0	1,104,500	356,598	431,406	(74,808)	400
	Transport (excl Spec Educ)	1,531,400	(10,000)	1,521,400	381,526	378,110	3,416	(13,000)
	Bursaries / Emas	0	0	0	0	0	0	0
	Provision for Clothing	301,000	0	301,000	246,532	215,070	31,462	0
	Administration & Support	9,736,000	209,238	9,945,238	1,156,250	1,413,877	(257,627)	(37,200)
	School Crossing Patrollers	0	0	0	57,789	0	57,789	0
	Catering	0	0	0	181,610	91,872	89,738	39,300
	Cleaning & Janitorial	2,078,300	0	2,078,300	387,768	224,595	163,173	(66,500)
	Culture & Leisure Services	9,224,400	880,200	10,104,600	3,392,868	3,070,250	322,618	281,500
Education	TOTAL	202,386,000	11,003,535	213,389,535	61,527,038	58,979,642	2,547,396	1,335,200

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.

-

Revenue Support Grant - Holiday Playschemes

16,835

Ring Fenced Grant - Gaelic

(62,000)

Ring Fenced Grant - Pupil Equity Fund

(1,488,500)

Capital Charges

12,537,200

11,003,535

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	79,028,000	(616,000)	78,412,000	25,989,611	19,672,291	6,317,320	0
Contribution to Integration Joint Board	TOTAL	79,028,000	(616,000)	78,412,000	25,989,611	19,672,291	6,317,320	0

Summary of Operational Adjustments:
Ring Fenced Grant - HSCP Justice

(616,000)
(616,000)

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	79,028,000	(616,000)	78,412,000	25,989,611	19,672,291	6,317,320	0
Contribution to Integration Joint Board	TOTAL	79,028,000	(616,000)	78,412,000	25,989,611	19,672,291	6,317,320	0

Summary of Operational Adjustments:
Ring Fenced Grant - HSCP Justice

(616,000)
(616,000)

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	17,429,900	0	17,429,900	5,145,316	5,121,608	23,708	(734,800)
	Property Costs	4,980,600	0	4,980,600	1,879,784	820,621	1,059,163	(54,900)
	Transport Costs	3,998,000	0	3,998,000	1,332,663	1,152,587	180,076	(30,200)
	Supplies & Services	21,506,200	0	21,506,200	4,817,654	3,959,874	857,780	63,700
	Third Party Payments	800,600	0	800,600	94,433	363,602	(269,169)	(2,386,300)
	Transfer Payments	3,160,400	0	3,160,400	1,020,400	668,605	351,795	329,000
	Support Services	2,870,300	0	2,870,300	10,667	0	10,667	0
	Depcn And Impairment Losses	0	6,912,400	6,912,400	0	0	0	0
Total Expenditure		54,746,000	6,912,400	61,658,400	14,300,917	12,086,897	2,214,020	(2,813,500)
	Income	(23,620,200)	(388,600)	(24,008,800)	(5,623,265)	(6,143,904)	520,639	3,889,500
Environment	TOTAL	31,125,800	6,523,800	37,649,600	8,677,652	5,942,993	2,734,659	1,076,000

Summary of Operational Adjustments:
Capital Charges

6,523,800
6,523,800

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,971,200	22,600	1,993,800	318,865	401,855	(82,990)	(142,000)
	Environment Accommodation	0	109,200	109,200	1,120,167	439,408	680,759	(40,000)
	Office Accommodation			0			0	135,000
	Planning & Development	1,021,600	1,400	1,023,000	207,869	242,838	(34,969)	100,000
	Economic Development Summary	1,007,200	196,700	1,203,900	263,774	319,161	(55,387)	200,000
	Roads - Council	9,819,200	4,954,900	14,774,100	3,107,561	2,743,560	364,001	200,000
	Roads Contracting Unit	0	0	0	(130,644)	164,034	(294,678)	0
	Parks	1,907,700	566,800	2,474,500	115,703	(548,333)	664,036	35,000
	Cleansing & Recycling	2,763,700	86,200	2,849,900	(1,082,699)	(1,223,602)	140,903	11,000
	Waste Management	6,707,800	424,100	7,131,900	1,555,567	1,392,256	163,311	50,000
	Protective Services	1,225,800	600	1,226,400	324,087	212,350	111,737	10,000
	Transport	0	0	0	(70,862)	(58,068)	(12,794)	0
	Neighbourhood Services Mgmt	0	7,000	7,000	1,648,376	1,550,054	98,322	(135,000)
	Env Strat/ Op Management	160,300	0	160,300	67,498	55,324	12,174	35,000
	Non Operational Properties	96,900	48,100	145,000	44,600	1,509	43,091	40,000
	Other Housing	4,032,700	105,900	4,138,600	1,066,337	130,332	936,005	585,000
	Strategy - Bi Team	411,700	300	412,000	121,453	120,315	1,138	(8,000)
Environment	TOTAL	31,125,800	6,523,800	37,649,600	8,677,652	5,942,993	2,734,659	1,076,000

Summary of Operational Adjustments:
Capital Charges

6,523,800
6,523,800

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,690,000	0	2,690,000	793,558	680,236	113,322	250,900
	Property Costs	28,000	0	28,000	9,333	9,016	317	0
	Transport Costs	18,100	0	18,100	6,033	1,331	4,702	0
	Supplies & Services	315,800	0	315,800	49,031	108,061	(59,030)	0
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
Total Expenditure		3,051,900	0	3,051,900	857,955	798,643	59,312	250,900
	Income	(1,180,500)	0	(1,180,500)	(259,300)	(2,500)	(256,800)	(75,900)
Environment - Support	TOTAL	1,871,400	0	1,871,400	598,655	796,144	(197,489)	175,000

Summary of Operational Adjustments:

0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	1,231,200	0	1,231,200	366,298	349,938	16,360	100,000
	Accommodation	0	0	0	0	0	0	0
	Property & Technical - Strategy	640,200	0	640,200	232,357	446,205	(213,848)	75,000
Environment - Support	TOTAL	1,871,400	0	1,871,400	598,655	796,144	(197,489)	175,000

Summary of Operational Adjustments:

0

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	0	0	0	0	0	0	
	Transport Costs	3,400	0	3,400	1,133	48	1,085	
	Supplies & Services	573,200	0	573,200	101,466	114,113	(12,647)	(700)
	Support Services	651,600	0	651,600	0	0	0	
	Depcn And Impairment Losses	0	2,800	2,800	0	0	0	
Total Expenditure		1,228,200	2,800	1,231,000	102,599	114,161	(11,562)	(700)
	Income	(984,200)	0	(984,200)	(94,733)	(79,201)	(15,532)	(11,100)
Chief Executives Office	TOTAL	244,000	2,800	246,800	7,866	34,960	(27,094)	(11,800)

Summary of Operational Adjustments:
Capital Charges

2,800
2,800

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	240,500	0	240,500	97,800	103,540	(5,740)	
	Corporate Management	0	0	0			0	
	Licensing	(3,400)	2,800	(600)	(63,300)	(60,224)	(3,076)	(19,000)
	Licensing Board	6,900	0	6,900	(26,634)	(8,356)	(18,278)	7,200
Chief Executives Office	TOTAL	244,000	2,800	246,800	7,866	34,960	(27,094)	(11,800)

Summary of Operational Adjustments:
Capital Charges

2,800
2,800

0

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,300,000	0	3,300,000	974,172	955,840	18,332	24,800
	Property Costs	0	0	0	0	0	0	
	Transport Costs	0	0	0	0	1	(1)	
	Supplies & Services	247,900	0	247,900	52,172	29,200	22,972	39,700
	Third Party Payments	81,000	0	81,000	0	0	0	
	Transfer Payments	0	0	0	0	0	0	
	Support Services	0	0	0	0	0	0	
Total Expenditure		3,628,900	0	3,628,900	1,026,344	985,041	41,303	64,500
	Income	(490,100)	0	(490,100)	(36,967)	(37,105)	138	10,400
Chief Executives Office - Support	TOTAL	3,138,800	0	3,138,800	989,377	947,936	41,441	74,900

Summary of Operational Adjustments:

0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	494,500	0	494,500	168,614	174,052	(5,438)	(10,600)
	Accountancy & Directorate	1,480,900	0	1,480,900	481,295	468,692	12,603	11,400
	Legal Services	525,100	0	525,100	163,807	154,011	9,796	24,700
	Purchasing & Procurement	329,200	0	329,200	87,970	65,603	22,367	54,200
	Internal Audit	309,100	0	309,100	87,691	85,578	2,113	(4,800)
Chief Executives Office - Support	TOTAL	3,138,800	0	3,138,800	989,377	947,936	41,441	74,900

Summary of Operational Adjustments:

0

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,405,000	18,200	6,423,200	1,893,193	1,934,330	(41,137)	(354,100)
	Property Costs	156,900	0	156,900	58,025	24,726	33,299	(1,100)
	Transport Costs	74,700	0	74,700	24,233	20,596	3,637	2,200
	Supplies & Services	2,774,200	98,700	2,872,900	456,674	505,191	(48,517)	(61,200)
	Third Party Payments	357,800	0	357,800	20,358	180,647	(160,289)	2,100
	Transfer Payments	18,477,300	116,800	18,594,100	4,329,667	3,821,420	508,247	2,256,100
	Support Services	1,945,100	0	1,945,100	0	0	0	
	Depcn And Impairment Losses	0	133,000	133,000	0	0	0	
Total Expenditure		30,191,000	366,700	30,557,700	6,782,150	6,486,910	295,240	1,844,000
	Income	(16,002,100)	(29,700)	(16,031,800)	(4,463,633)	(3,618,684)	(844,949)	(1,768,300)
Business Operations & Partnerships	TOTAL	14,188,900	337,000	14,525,900	2,318,517	2,868,226	(549,709)	75,700

Summary of Operational Adjustments:

Adjustment re DWP water charges	204,000
Capital Charges	133,000
	<u>337,000</u>

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	1,128,200	12,900	1,141,100	230,571	268,609	(38,038)	43,100
	Community Planning	362,100	4,600	366,700	79,405	73,331	6,074	31,900
	Community Safety	1,640,200	1,100	1,641,300	485,118	371,546	113,572	(43,900)
	Registrars & Customer First	547,800	3,700	551,500	19,728	258,561	(238,833)	60,800
	Grants	0	0	0	0	0	0	0
	Auchenback Resource Centre	30,700	0	30,700	10,233	13,584	(3,351)	0
	Strategic Insight & Comm.Mgmt.	0	27,000	27,000	0	0	0	0
	Members Expenses	736,900	16,700	753,600	243,225	223,927	19,298	22,200
	MART	1,151,200	16,700	1,167,900	235,316	424,830	(189,514)	4,100
	Directorate	0	2,800	2,800	94,734	92,911	1,823	(4,200)
	Business Support Team	0	10,200	10,200	221,827	216,011	5,816	15,800
	Housing Benefits	1,253,900	(24,600)	1,229,300	88,186	350,871	(262,685)	148,200
	Revenues - Benefits	1,255,100	(213,200)	1,041,900	261,746	227,357	34,389	(7,100)
	Council Tax/Ndr	5,080,000	471,600	5,551,600	129,934	116,670	13,264	(140,900)
	Cost Of Elections	59,600	0	59,600	17,467	21,018	(3,551)	(53,100)
	Democratic Representation & Management	943,200	7,500	950,700	201,027	209,000	(7,973)	(1,200)
Business Operations & Partnerships	TOTAL	14,188,900	337,000	14,525,900	2,318,517	2,868,226	(549,709)	75,700

Summary of Operational Adjustments:

Adjustment re DWP water charges	204,000
Capital Charges	133,000
	<u>337,000</u>

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,769,700	0	7,769,700	2,292,663	2,250,732	41,931	(312,700)
	Property Costs	1,200	0	1,200	1,067	708	359	400
	Transport Costs	20,800	0	20,800	6,898	5,936	962	3,800
	Supplies & Services	5,595,400	0	5,595,400	4,277,733	3,097,795	1,179,938	108,600
	Third Party Payments	30,000	0	30,000	30,000	2,000	28,000	(7,400)
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
Total Expenditure		13,417,100	0	13,417,100	6,608,361	5,357,171	1,251,190	(207,300)
Income		(1,524,000)	0	(1,524,000)	(15,750)	(5,919)	(9,831)	309,100
Business Ops & Partnerships - Support TOTAL		11,893,100	0	11,893,100	6,592,611	5,351,252	1,241,359	101,800

Summary of Operational Adjustments:

0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	682,300	0	682,300	120,808	104,457	16,351	18,700
	Digital Services	6,848,800	0	6,848,800	4,947,735	3,697,814	1,249,921	150,800
	Strategy - Support	342,900	0	342,900	111,456	78,766	32,690	(11,000)
	Communications	371,300	0	371,300	126,327	126,431	(104)	(6,100)
	Printing	168,700	0	168,700	58,074	56,568	1,506	12,500
	Human Resources & Payroll	2,048,100	0	2,048,100	598,883	696,151	(97,268)	(47,700)
	Democratic Services	0	0	0	0	100	(100)	0
	Customer Services	69,400	0	69,400	18,438	19,081	(643)	(1,500)
	Digital Transformation Team	633,900	0	633,900	301,790	240,414	61,376	(13,300)
	Insight	269,700	0	269,700	70,269	97,376	(27,107)	(600)
	Project Management Office	458,000	0	458,000	238,831	234,094	4,737	
Business Ops & Partnerships - Support TOTAL		11,893,100	0	11,893,100	6,592,611	5,351,252	1,241,359	101,800

Summary of Operational Adjustments:

0

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	9,461,000	(204,000)	9,257,000	487,000	296,394	190,606	106,000
	Support Services	100,000	0	100,000	0	0	0	0
Total Expenditure		9,561,000	(204,000)	9,357,000	487,000	296,394	190,606	106,000
	Income	0	0	0	0	(54,530)	54,530	54,500
Other Expenditure & Income	TOTAL	9,561,000	(204,000)	9,357,000	487,000	241,864	245,136	160,500

Summary of Operational Adjustments:

Adjustment re DWP water charges

(204,000)
<u>(204,000)</u>

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	9,561,000	(204,000)	9,357,000	487,000	241,864	245,136	160,500
	Income	0	0	0	0	0	0	
Other Expenditure & Income	TOTAL	9,561,000	(204,000)	9,357,000	487,000	241,864	245,136	160,500

Summary of Operational Adjustments:

Adjustment re DWP water charges

(204,000)
<u>(204,000)</u>

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,430,000	0	2,430,000	903,700	909,138	(5,438)	(13,700)
	Support Services	0	0	0	0	0	0	0
Total Expenditure		2,430,000	0	2,430,000	903,700	909,138	(5,438)	(13,700)
Joint Boards	TOTAL	2,430,000	0	2,430,000	903,700	909,138	(5,438)	(13,700)

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (Incl Concess Fares)	1,831,600	0	1,831,600	903,700	909,138	(5,438)	(12,300)
	Renfrewshire Valuation J/Brd	598,400	0	598,400	0	0	0	(1,400)
	Support Services	0	0	0	0	0	0	0
Joint Boards	TOTAL	2,430,000	0	2,430,000	903,700	909,138	(5,438)	(13,700)

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	0	130,000	0	0	0	0
Total Expenditure		130,000	0	130,000	0	0	0	0
Contingency - Welfare	TOTAL	130,000	0	130,000	0	0	0	0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	130,000	0	130,000	0	0	0	0
Contingency - Welfare	TOTAL	130,000	0	130,000	0	0	0	0

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	30,438,492	(1,154,415)	29,284,077	8,716,339	8,274,909	441,430	(416,000)
	Property Costs	991,458	6,000	997,458	447,591	209,831	237,760	26,000
	Transport Costs	264,184	0	264,184	88,061	63,484	24,577	15,000
	Supplies & Services	2,292,627	253,909	2,546,536	740,862	1,352,720	(611,858)	(406,000)
	Third Party Payments	61,816,183	1,226,703	63,042,886	22,335,595	15,602,441	6,733,154	(568,000)
	Transfer Payments	55,641	0	55,641	18,547	6,743	11,804	(113,000)
	Support Services	2,819,682	(200,000)	2,619,682	(66,667)	0	(66,667)	0
	Depcn And Impairment Losses	0	1,853,726	1,853,726	11,294	0	11,294	0
Total Expenditure		98,678,267	1,985,923	100,664,190	32,291,622	25,510,128	6,781,494	(1,462,000)
	Income	(14,079,514)	(748,197)	(14,827,711)	(4,780,733)	(4,193,205)	(587,528)	1,994,000
Core funding from	Integration Joint Board	(84,598,753)	616,000	(83,982,753)	(27,846,368)	(21,529,045)	(6,317,323)	(532,000)
Health & Social Care Partnership	TOTAL	0	1,853,726	1,853,726	(335,479)	(212,122)	(123,357)	0

Summary of operational adjustments
Capital Charges

1,853,726
<u>1,853,726</u>

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	11,743,103	242,308	11,985,411	3,917,962	2,902,198	1,015,764	370,000
	Adult Health - Intensive Services	18,815,137	111,984	18,927,121	5,832,737	5,059,729	773,008	(488,000)
	Adult Health-Localities Services							
	Older People	20,202,317	(1,009,102)	19,202,215	6,617,536	5,328,471	1,289,065	230,000
	Physical Disability	6,328,766	(77,730)	6,251,036	2,292,534	2,098,304	194,230	60,000
	Learning Disability	17,319,212	721,418	18,040,630	6,374,551	3,730,081	2,644,470	(84,000)
	Recovery Services-Mental Health	1,828,065	(93,645)	1,734,420	781,260	562,309	218,951	(65,000)
	Justice	692,028	(692,028)	0	(32,889)	(6,206)	(26,683)	0
	Finance & Resources	7,670,125	2,034,521	9,695,646	1,727,198	1,642,037	85,161	509,000
			0					
		84,598,753	1,237,726	85,836,479	27,510,889	21,316,923	6,193,966	532,000
Core Funding from	Integration Joint Board	(84,598,753)	616,000	(83,982,753)	(27,846,368)	(21,529,045)	(6,317,323)	(532,000)
Health & Social Care Partnership	TOTAL	0	1,853,726	1,853,726	(335,479)	(212,122)	(123,357)	0

Summary of operational adjustments
Capital Charges

1,853,726
1,853,726

Budgetary Control Statement

Period End: 31 July 2025

Period 04 / 2526

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,713,700	0	5,713,700	1,685,548	1,624,593	60,955	62,800
	Property Costs	1,677,600	0	1,677,600	439,202	240,974	198,228	(100)
	Transport Costs	153,300	0	153,300	51,100	47,293	3,807	0
	Supplies & Services	3,384,600	0	3,384,600	821,035	970,504	(149,469)	(34,900)
	Third Party Payments			0			0	0
	Transfer Payments	227,600	0	227,600	6,934	5,379	1,555	0
	Support Services	960,600	0	960,600	0	0	0	0
	Depcn And Impairment Losses	5,665,000	0	5,665,000	0	0	0	(1,000)
Total Expenditure		17,782,400	0	17,782,400	3,003,819	2,888,743	115,076	26,800
	Income	(17,782,400)	0	(17,782,400)	(5,702,600)	(5,514,375)	(188,225)	(41,800)
Housing Revenue Account	TOTAL	0	0	0	(2,698,781)	(2,625,632)	(73,149)	(15,000)

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 04	Budget Estimate to Date - Per 04	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	HRA - Client	(4,140,700)	0	(4,140,700)	(3,855,524)	(3,866,955)	11,431	(112,200)
	Housing Maintenance Team	4,140,700	0	4,140,700	1,156,743	1,241,323	(84,580)	97,200
Housing Revenue Account	TOTAL	0	0	0	(2,698,781)	(2,625,632)	(73,149)	(15,000)