

EAST RENFREWSHIRE COUNCILCABINET2 November 2023Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2023/24**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2023-24. The report provides details of expected year end variances for each department at period 5 and is based on the financial position as at 31 August 2023 and subsequent assessment of pressures.

RECOMMENDATION

2. It is recommended that:
 - members note the forecast underlying General Fund operational underspend of £3,037k and the HRA operational outturn in line with budget.
 - members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from the COVID grant reserve.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 32 and note the reported probable out-turn position

BUDGET MONITORING STATEMENTS

3. The attached budget monitoring statements provide information in respect of:-
 - Detailed variance analysis between budgeted and out-turn expenditure
 - Service virement and operational budget adjustments

BACKGROUND

4. This report shows the out-turn position as at period 5 against the Council's approved revenue budget for 2023-24, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2023-24 approved by the Council on 1 March 2023 has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 1 March 2023 report to Council	303,162
Capital Financing - Loans Charge Adjustment (Note 1)	(8,466)
Service Operational Capital Charge Adjustment (Note 2)	17,563
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(10,565)
Restated net expenditure	<u>301,694</u>
Adjustments to General Revenue Grant (Note 4)	4,358
	<u><u>306,052</u></u>

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

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

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

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

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,485
Ring Fenced Rev Grant	1140 Hours Expansion	Education	8,442
Ring Fenced Rev Grant	Gaelic	Education	22
Ring Fenced Rev Grant	Criminal Justice	HSCP	616
		Note 3	10,565
General Revenue Grant	Various Incl. Change Fund	Miscellaneous	(166)
General Revenue Grant	Discretionary Housing Pmts.	Bus Ops & Part.	483
General Revenue Grant	Summer Play	Education	47
General Revenue Grant	Teachers Pay Award	Education	3,994
		Note 4	4,358

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the Health & Social Care Partnership (HSCP) equal to the costs of the activities that the IJB has directed the HSCP to undertake. It is expected the HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £546,000 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 31 August 2023, the actual position against the phased budget shows a total net overspend of £637k, this is largely due timing variances and an increased demand for HSCP/Integration Joint Board services.
6. The forecasted outturn table below shows an overall favourable variance of £3.037m for the General Fund services. This includes estimated additional council tax income of £200k resulting from an increase in the property base. The Housing Revenue Account is projected to outturn in line with budget (nil variance).
7. It is anticipated that the forecast pandemic pressures of £6,396k will be covered by utilising COVID grant resources previously awarded to the Council.
8. The projected operational outturn includes the agreed pay award for teaching staff together with the proposed pay award for local government employees and additional income provided by the Scottish Government to partly fund both these pay awards.
9. The projected outturn also includes additional expenditure of £2.174m resulting from the increased demand for Health & Social Care Partnership services. While the early impact of management actions to reduce costs has delivered an estimated reduction of £500k other pressures across the service, including Care at Home, Mental Health and care costs for older people, have outstripped these reductions. Action plan work to mitigate costs pressures continues and projected costs against budget will continue to be reviewed as the year progresses. Senior Management of the Integration Joint Board are in discussion with partner organisations in relation to the current financial pressures. Until there is more clarity on this issue, including any increase to the funding arrangements, the projected overspend is recorded against the HSCP service within the Council's general fund.

The table below provides detail of each department's operational position as at 31 August.

Department	Period 05 Position £'000
Education	2,208
Contribution (to) IJB	(2,187)
Environment (Incl. O/Housing)	(8)
Environment – Support	(42)
Business Operations & Partnerships	(405)
Business Operations & P'ships - Support	(30)
Chief Executive's Office	(20)
Chief Executive's Office - Support	136
Other Expenditure & Income	(253)
Joint Boards	(1)
Corporate Contingency	0
HSCP	1
Housing Revenue Account	(36)
Total £ Variance	(637)
Total Budgeted Expenditure	112,329
% Variance	0.57%

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

Department	Forecasted Outturn	
	Period 03 £'000	Period 05 £'000
Education	1,752	1,209
Contribution (to) IJB	0	0
Environment (Incl. O/Housing)	(366)	(339)
Environment – Support	33	41
Business Operations & Partnerships	(350)	(342)
Business Operations & Partnerships - Support	121	265
Chief Executive's Office	836	778
Chief Executive's Office - Support	148	125
Other Expenditure & Income	1,600	3,235
Joint Boards	4	4
Corporate Contingency	35	35
HSCP	(1,970)	(2,174)
Housing Revenue Account	0	0
Council Tax Income – Adjustment	0	200
Total £ Variance	1,843	3,037
Total Budgeted Expenditure	301,528	306,052
% Variance	0.61%	0.99%

Notable variances are as follows:-

i) Education

The current position at period 5 is an underspend of £2,208k and is mainly due to a combination of both timing and real variances within payroll costs together with real variances within utility and food provision costs. The year end forecast is based on the information currently available at the start of the new academic year and indicates an underspend of £1,209k. This is mainly as a result of reduced utility costs and an underspend in relation to the Catering Service partially offset by redundancy/detriment costs associated with approved savings, higher than budgeted employers national insurance costs and increased costs resulting from increased demand for external additional support needs placements. Costs of £1,699k 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 5 is an overspend of £8k and consists of offsetting favourable and adverse variances. Within Transport, there is a large adverse timing variance in relation to internal recharges not yet being processed. Conversely in Other Housing, we have received Government refugee grant funding in advance of incurring the expenditure related to accommodating displaced families, which is causing a favourable timing variance. There is a real underspend in Neighbourhood Services given the high level of turnover being experienced by the service. Within Planning, there is an adverse variance in relation to reduced fee income. Whilst it is hoped that this is a timing issue, this could well prove to be a real variance. Lastly, in Economic Development, there is an adverse timing variance in relation to grant funded expenditure not yet being offset with corresponding grant income.

The year-end forecast indicates an overspend of £339k. The department is facing substantial pressure this year, with the main drivers of the projected overspend being reduced income from garden waste permits and continued increased expenditure on temporary accommodation in relation to homelessness. On top of these, planning and building control fee income is projected to under-recover and there is some concern around the volatile sale of recyclables market and the impact this may have upon income generation. Whilst there are projected overspends across all expenditure groupings, much of this will be offset by additional grant income within Economic Development and Roads. Costs of £1,146k 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 5 is an overspend of £42k. This is due a timing variance in relation to consultancy expenditure that has been incurred but not yet charged to capital projects. The year-end forecast indicates an underspend of £41k, largely due to staff turnover across the service.

iv) Business Operations & Partnerships

The current position at period 5 is an overspend of £405k resulting from a mix of timing and real variances across the services. The year-end forecast indicates an overspend of £342k which is mainly due to an overspend on Housing Benefit and operational issues affecting the Community Safety service. Costs of £3,373k 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 5 is an overspend of £30k which is mainly due to timing variances. The year- end forecast indicates an underspend of £265k which is mainly due to underspends on ICT contracts and variances in staffing and supplies budgets across a number of services. Costs of £178k which are a result of Covid will be met from the Covid grant reserve and do not affect the net budget or forecast.

vi) Chief Executive's Office

The current position at period 5 is an underspend of £116k and is mainly due to staff vacancies in Internal Audit and Legal Services. The year-end forecast indicates an underspend of £903k 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 5 is an overspend of £253k and is timing variances within pension additional allowances and other costs. The year end forecast indicates an underspend of £3,235k. This includes £1,807k from HMRC relating to a successful VAT appeal dating back as far as 2006. A further £1,600k reflects the variance between the pay award included in the budget and projected additional funding from Scottish Government in relation to both local government employees and teachers. While the additional funding for teachers has been confirmed, the additional funding in respect of local government employees is subject to confirmation by the Scottish Government.

viii) Integration Joint Board (IJB) Contribution/ Health & Social Care Partnership (HSCP)

Both the current period 5 and forecasted year-end positions show an overspend of £2,186k and £2,174k respectively and highlight the increased demand for services, in particular within both adult intensive services and adult localities services. The period 5 position includes both real and timing variances.

As outlined in paragraph 9 above, management action continues to help mitigate costs pressures across the service. However the increased demand for services has outstripped the financial benefit of actions taken thus far. Senior Management of the Integration Joint Board are in discussion with partner organisations in relation to the current financial pressures being experienced.

ix) Housing Revenue Account

The current position at period 5 is an overspend of £36k and is largely a timing variance. The year-end projected outturn is in line with the approved budget with no variance.

- 10.** The Council's projected revenue out-turn position is reported as a net underspend of £3,037k and assumes that £6,396k of Covid pressures will be met from the covid grant reserve. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic. Departments should continue to closely monitor and manage their budget.

RECOMMENDATIONS

- 11.** It is recommended that:

- members note the forecast underlying General Fund operational underspend of £3,037k and the HRA operational outturn in line with budget.
- members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from the COVID grant reserve.
- members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 32 and note the reported probable out-turn position.

REPORT AUTHOR

Head of Accountancy - Margaret McCrossan

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

Report date 11th October 2023

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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BUDGET MONITORING REPORTS

PERIOD 05

31st AUGUST 2023

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EDUCATION

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 - £1,208,500 UNDERSPEND

Pre Five Education (£15,900 overspend)

The projected overspend arises in relation to redundancy costs associated with approved savings (£33k), higher than budgeted employers national insurance costs (£9k) and utility costs (£14k). This is partially offset by an underspend due to higher than budgeted staff turnover (£13k) and in the cost of provision of meals in Early Years establishments (£27k).

Primary Education (£253,300 underspend)

The forecasted underspend relates to a saving on utility costs (£230k) due to a lower than budgeted price for gas offset by increased cost of electricity. The cost of school meals provision is also forecast to underspend (£210k). This is partially offset by higher than budgeted employer's national insurance costs arising as a result of the teachers pay award (£143k) and redundancy costs associated with approved savings (£50k).

Secondary Education (£514,000 underspend)

The forecasted underspend relates to a saving on utility costs (£281k) due to a lower than budgeted price for gas offset by increased cost of electricity. The cost of school meals provision is also forecast to underspend (£400k). This is partially offset by higher than budgeted employer's national insurance costs arising as a result of the teachers pay award (£174k).

Special Education (£351,200 overspend)

In the main, the forecasted overspend is in relation to the costs of specialist external placements for pupils with additional support needs (£144k) and detriment costs resulting from the delivery of approved savings (£82k). There are other overspends within the service including transport (£56k) and equipment (£44k).

Other Services (£21,300 overspend)

This net overspend relates to variances across a number of areas and includes redundancy costs (£128k) within Administration & Support and Schools Other, higher than budgeted employers national insurance (£15k), an increase in copyright and performing rights costs (£7k) and property related costs (£9k). This is partially offset by additional staff turnover and lower than budgeted superannuation costs within the music service and psychological services as well as modern apprentice vacancies (£134k).

Facilities Management (£566,600 underspend)

An underspend is forecast in relation to reduced net expenditure on the Catering service (£422k). This is due to additional staff turnover resulting from the early realisation of approved savings and ongoing recruitment and retention challenges. Food provision costs and other supplies and services are also forecast to be underspent resulting from both the early realisation of approved savings and a lower than anticipated inflationary impact on food costs. These underspends are offset by an under-recovery of recharge income. In addition an underspend is forecast in relation to the cleaning and janitorial service due to additional staff turnover experienced combined with recruitment and retention challenges and additional income (£144k).

Culture and Leisure Services (£263,000 underspend)

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

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs but do not include the impact of recent industrial action by local government staff, this will be reflected in future reports. This forecasted overspend of £1,208,500 is based on the information currently available, at the start of the new academic year, and will continue to be monitored as the year progresses and further information becomes available. In addition estimated costs of £1,699k incurred will be met in full from the Covid grant reserve.

Overall the main variances forecast at period 5 can be summarised as underspends in staffing (£238k), utilities (£743k), the catering service (including school meals) (£1,069k). This is offset by overspends in relation to detriment and redundancy costs associated with approved savings (£293k), higher than budgeted employer's national insurance (£357k), specialist equipment costs (£44k) and external placement costs for pupils with additional support needs (£144k).

The main movements from the forecast at Period 3 relate to an increase in redundancy costs (£131k), higher than budgeted employers national insurance (£357k), the increased cost of external placements (£144k) offset by an increase in staff turnover savings (£61k) and other minor movements (£28k).

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – NIL VARIANCE

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

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

As outlined in the Health & Social Care Partnership section (page 12), there is a potential overspend of £2,174k within this service based on an increasing demand for services. While action plans are being developed to contain the projected overspend, it is increasingly likely the Integration Joint Board will have to consider discussion with its partners to secure additional funding to support service delivery.

Further information on the overspend is provided within the Health & Social Care Partnership section (page 12)

Summary:

The projected outturn position is that the contribution to IJB is in line with agreed funding.

ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £339,600 OVERSPEND

Directorate & Management - incl. Energy Management (£217,500 Overspend)

Payroll costs are projected to overspend (£240k) but will be partly offset by contributions from the Modernisation and Get to Zero Funds (£110k). Electricity costs associated with the electric vehicle charging points are projected to overspend (£77k).

Properties (Environment & Non-Operational) (£10,000 Underspend)

A small underspend on Street Nameplates (£10k) is projected.

Planning and Building Control – incl. Strategy BI Team (£60,000 Overspend)

Amidst the current economic climate, fee income is projected to under-recover (£220k). This will be partly offset by increased interest on developer contribution balances (£120k) and an underspend in payroll (£40k).

Economic Development (£90,300 Underspend)

In the main, the underspend is a result of vacancies across the service (£100k). Additional grant income (£2.4m) in relation to the Covid Local Authority Discretionary Fund, the Local Authority Covid Economic Recovery Fund, the UK Shared Prosperity Fund and a number of Employability programmes will offset increased expenditure on payroll costs (grant related), supplies & services and payments to other bodies.

Roads (£100,000 Underspend)

An underspend on School Crossing Patrollers (£190k) is projected as a result of vacancies. This will be partially offset by projected overspends on Materials and Subcontractors (£90k). Additional grant income (£650k) will offset corresponding overspends in payroll and contractor costs.

Neighbourhood Services (£111,800 Underspend)

An underspend in payroll costs is projected (£270k) given the high level of turnover being experienced by the service, albeit a number of agency staff are in post to partially offset this (£160k).

Parks (£10,000 Overspend)

An overspend is projected in relation to essential woodland maintenance (£10k).

Cleansing (£280,000 Overspend)

Income from garden waste permits is projected to under-recover (£280k) following reduced demand for the service. Whilst Commercial Waste income is projected to over-recover (£80k), it is anticipated that this will be offset by an overspend on Transport costs (£80k).

Waste Management (£62,800 Overspend)

An overspend is projected in relation to Waste Collection and Disposal (£30k) and the replacement of household bins, as they approach the end of their estimated life (£30k). A volatile sale of recyclables market requires close monitoring by officers given the potential for income under-recovery.

Protective Services (£28,600 Underspend)

An underspend on payroll is projected (£15k) together with minor underspends (£10k) across the service.

Other Housing (£50,000 Overspend)

An overspend on temporary accommodation is projected (£290k) as the Council continue to refurbish properties and voids for short term stays in addition to incurring spend on bed & breakfast accommodation. These costs will be partially offset by Covid related grant funding (£200k) and an underspend in payroll costs (£30k). Projected overspends in payroll costs (£180k), supplies & services (£35k) and payments to other bodies (£85k) in relation to the resettlement of Ukrainian families will be offset with additional grant income.

Summary:

The above figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Across the department there are a range of operational variances as noted above. Whilst large overspends are projected across the main expenditure groupings, much of this will largely be offset by additional grant income in Economic Development and Roads. The department does face substantial pressures though, as noted above, namely: reduced income from garden waste permits, a volatile sale of recyclables market [no variance noted here, but does cause concern], significant temporary accommodation/homelessness expenditure and a projected downturn in planning and building control income.

The projections include an assumption that £1.146m of expenditure will be met in full from the Covid grant reserve. The variances noted will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £40,300 UNDERSPEND

Property & Technical - Operations (£7,800 Underspend)

Payroll costs are projected to underspend (£95k) due to vacancies. This will be offset by both a corresponding under-recovery in costs recharged to capital (£71k) and an overspend on professional fees (£15k).

Property & Technical – Strategy (£32,500 Underspend)

An underspend in payroll costs (£35k) is projected due to staff turnover. Projected overspends in agency staff and consultancy spend (£440k) will be recharged to capital projects (£440k).

Summary:

The above figures have been prepared on a probable outturn basis and reflect anticipated full year costs. Whilst overspends on consultancy and agency staff will be recharged to capital projects, staff turnover across the service results in a small underspend being projected at this stage.

BUSINESS OPERATIONS & PARTNERSHIPS

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £341,800 OVERSPEND

Communities and Community Planning (£80,000 Underspend)

The underspend is as a result of vacancies in Communities of £23k and in Community Planning of £57k.

Community Safety (£231,500 Overspend)

The overspend is due to a combination of agency costs, overtime working and temporary posts to cover for vacancies and sickness absence totalling £132k. In addition, there is a knock on effect of the building security saving of £100k from 2022/23 which was not achieved.

Money Advice & Registrars (£44,600 Underspend)

The underspend is mainly due to a combination of vacancies totalling £50k and increased spending on supplies and services of £6k.

Customer First (no variance)

There are no variances to report at this time.

Members Expenses and Democratic Services (£36,000 Underspend)

The variance relates to an underspend in the Members employers superannuation budget and slippage on a vacant post.

Directorate, Strategic Insight & Communities Management (£20,300 Underspend)

The underspend relates to slippage on a vacant post.

Revenues Benefits and Business Support (£8,200 Underspend)

The underspend is due to a reduction in transport costs of £10k together with lower spending on supplies of £4k offset by increased staffing costs of £6k.

Housing Benefits (£307,300 Overspend)

The overspend is mainly due to an overspend on Housing Benefit of £340k where Department of Work and Pensions funding is insufficient to meet rent levels for supported exempt accommodation (this is impacting councils across the country), offset by additional income of £25k and an underspend on staffing of £8k.

Council Tax/Non Domestic Rates (£7,900 Underspend)

The underspend relates to slippage on staffing.

Humanitarian Need / BOP Covid Recovery (no variance)

Funding of £127k was carried forward into the current financial year for Humanitarian / LACER projects and it is anticipated that this funding will be fully spent this year. In addition, Business Operations expects to spend £2.558m from the Covid grant reserve.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The projections include an assumption that £3,373k of expenditure will be met in full from the Covid grant reserve. The operational overspend of £341,800 is mainly due to overspends on Housing Benefit and the Community Safety service offset by underspends on payroll and supplies budgets across a number of services.

BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES
PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £265,300 UNDERSPEND

Revenues (£9,500 Underspend)

The underspend relates to slippage on vacant posts.

Digital Services (£258,500 Underspend)

The variance is due to a combination of underspends on IT contracts totalling £242k together with underspends in payroll of £16k.

Strategy – Support and Insight (£14,900 Underspend)

The underspend relates to slippage in filling a vacant post.

Communications & Printing (£15,000 Underspend)

The variance is due to an underspend on the hire of printers of £9k, a reduction in transport costs of £9k offset by a minor overspend on payroll of £3k.

Human Resources (£22,800 Overspend)

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

Payroll (£6,500 Overspend)

The overspend is due to increased staff costs as a result of overtime working and insufficient resources.

Customer First Reception (no variance)

There are no variances to report at this time.

Digital Transformation (£3,300 Overspend)

The overspend is due to increased expenditure on supplies and services.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The projections include an assumption that £178k of expenditure will be met in full from the Covid grant reserve. The operational underspend of £265,300 is mainly due to underspends on ICT contracts and variances in staffing and supplies budgets across a number of services.

CHIEF EXECUTIVE'S OFFICE – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £778,400 UNDERSPEND

Temporary Loans Fund Interest income is projected to be over-recovered (£850k) due to an increased level of interest rates currently available in commercial markets.

Partly offsetting this favourable variance is a projected overspend in Civic Licensing (£14.5k) due to lower taxi licensing income. Additional external audit fees (£57.1k) in Accountancy have also reduced the outturn forecast.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at period 5 of £778,400 is due mainly to higher Temporary Loans Fund Interest.

CHIEF EXECUTIVE'S OFFICE - SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £125,100 UNDERSPEND

The projected underspend of £125,100 is comprised of several variances:

There are projected underspends in Internal Audit (£81k) and Legal Services (£86k) due to staff vacancies. In addition, supplies and services in Accountancy (£15.5k) are projected to underspend based on last year's outturn and expenditure levels to date.

Partly offsetting these favourable variances is a projected overspend in Procurement (£10.4k), for temporary cover, as well as recruitment costs (£8k) in the Chief Executive's Office. In addition, there is a projected under-recovery of Legal Services Income (£39k) due to lower demand than originally budgeted for.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at period 5 of £125,100 is due to vacant posts in Internal Audit and Legal Services and an under spend in Accountancy supplies and services. Partly offsetting these favourable variances are an adverse variance in Procurement due to temporary staff costs and an under-recovery of Income in Legal Services.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £3,235,300 UNDERSPEND

Restructuring Costs (Nil Variance) Other Services (£3,405,600 Underspend)

It is expected resources will be fully utilised to meet restructure commitments and redeployment costs known at this time. This could still be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

Additional funding from Scottish Government in relation to 23-24 Local Government and Teachers pay award is anticipated. The underspend includes £1,600,000 to reflect this projected variance between pay award as offered/settled and resource projections. The underspend also includes £1,807k from HMRC relating to a successful VAT appeal dating back as far as 2006.

Unallocated Overheads (£170,300 Overspend)

Forecast pension revised based on latest anticipated utilisation of funds.

Loan Debt (Nil Variance)

Loan debt expenditure is expected to be in line with budget at the end of the financial year

Summary:

Period 5 figures are prepared on a probable outturn basis and reflect projected full year costs. The reported position of £3,235,300 will be monitored and adjusted throughout the year as additional information becomes available.

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £2,173,600 OVERSPEND

Children & Families & Public Protection (£1,600 Underspend)

We have a reduction in projected costs of £113k since last reported and we continue to look to reduce costs wherever possible across all services. However, within the service we are still seeing pressures from the number of unaccompanied asylum seekers children we are looking after in residential accommodation (£110k). This will continue to be monitored as the year progresses and we know further activity is likely. There is also pressure around Residential Care costs and fostering and adoption (£111k), based on current numbers of looked after children. Both these pressures are offset by underspends within staffing due to holding vacancies in order to contain costs (£200k).

Adult – Intensive Services (£1,500,500 Overspend)

Within Care at Home we are seeing continued capacity constraints along with increased demand and complexity (both purchased and the in-house service) of £1,432k. There is also pressure within Telecare Responders (£263k) based on staffing and working patterns and within Bonnyton House (£176k) predominately staffing and agency costs to meet staff ratios given current absence levels. These pressures are offset in part by staff turnover and vacancies within Day Services and the Home from Hospital team (£371k).

Despite the action plan work that has identified spend reductions of £166k since reported at period 3; we also have increased cost pressures (£590k) from externally commissioned care, recruitment advertising and revised income projections at Bonnyton House.

Adult – Localities Services (£447,700 Overspend)

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

1. Older People – (£358k overspend) within residential and nursing care we are underspent by £199k. This is offset by an overspend in localities directly purchased care at home and direct payment commitments of £574k. Costs have increased since last projected by £313k due to an increased number of purchased care packages.
2. Physical & Sensory Disability – (£146k overspend) care package projected costs (£122k) are reflecting an increase in the number of people supported since the budget was agreed. The equipment contract is held within this area and current projections suggest an overspend (£80k) reflecting increased demand for community based support across all care groups. Staffing turnover (£48k) is a small offset against the pressures above.
3. Learning Disability – (£56k underspend) there is an overspend due to care commitments (£86k), offset by turnover within Day Centres (£132k)

Our localities spend has reduced by £191k since period 3 with the majority relating to revised funding for a care package.

Recovery Services – Mental Health & Addictions (£137,400 Overspend)

The projected overspend has increased by £148k which is mainly due to new care packages in place (£125k).

Finance & Resources (£89,700 overspend)

There is very little staff turnover at this stage in the financial year causing an early pressure (£90k). This is a reduction in projected cost of £65k due to action planning work to hold vacancies and further limit all non-essential spend.

Contribution from IJB (£0)

Based on current projections there is insufficient reserve to cover to any projected overspend after budget phasing, the in year pressure reserve, and general reserve have been utilised to support delivery of our significant savings programme of £6.730m relating to the Council contribution (£7.056m in total)

Continued on next page

HEALTH & SOCIAL CARE PARTNERSHIP

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £2,173,600 OVERSPEND

(Continued from previous page)

Summary:

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

The projected outturn highlights a potential overspend of £2,174k based on continued increasing demand for services. The early impact of action plan work has reduced projected costs by just over £500k since period 3. However, pressures within Care at Home continue and we have seen increased care costs in within older people and Mental Health which has outstripped these cost reductions. The Chief Officer and her management team continue to work on actions to mitigate cost pressures as far as is possible in the current year. This projected position also assumes that the full savings target of £7.056 million will be achieved in year, including a draw from the budget savings and general reserves.

Action plan work to mitigate cost pressures continues and the Chief Officer and Chief Financial Officer are in discussion with partners in relation to financial pressures. The projected costs against budget will continue to be reviewed as the year progresses, with continued action taken where possible to contain the projected overspend, whilst continuing to deliver our significant savings and our recovery and renewal programme.

HOUSING REVENUE ACCOUNT
PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2023 – £NIL

A small underspend in payroll costs (£23k) is projected.

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

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

Whilst additional recharge income (£16k) in relation to rechargeable staff time is projected, it is anticipated that recharges to capital will be under-recovered (£100k).

As well as some smaller underspends across the service (£30k), loans charges are projected to be lower than budgeted (£95k).

Summary:

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

A full review of the Housing Revenue Account Business Plan is taking place and work on this will link into future projections. Management action will be taken to mitigate the impact of overspends noted above.

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Department	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	183,404,900	3,105,900	186,510,800	66,325,106	64,116,882	2,208,224	1,208,500
Contribution to Integration Joint Board	67,656,000	0	67,656,000	26,532,947	28,719,617	(2,186,670)	0
Environment	33,493,000	0	33,493,000	10,124,639	10,133,134	(8,495)	(339,600)
Environment - Support		0	0	752,636	794,910	(42,274)	40,300
Chief Executives Office	770,500	0	770,500	(12,300)	7,515	(19,815)	778,400
Chief Executives Office - Support		0	0	1,218,206	1,081,541	136,665	125,100
Business Operations & Partnerships	11,740,400	607,100	12,347,500	3,131,053	3,536,054	(405,001)	(341,800)
Business Ops & Partnership - Support		0	0	6,103,754	6,134,206	(30,452)	265,300
Other Expenditure & Income	1,954,000	917,400	2,871,400	431,500	683,848	(252,348)	3,235,300
Joint Boards	2,379,000		2,379,000	896,400	897,620	(1,220)	3,800
Contingency - Welfare	200,000	(105,900)	94,100	0	0	0	35,000
Health & Social Care Partnership	(70,000)	0	(70,000)	(256,667)	(257,180)	513	(2,173,600)
Council Tax/Service Resource Adjustment	0	0	0			0	200,000
Additional RSG Funding		0	0	0	0	0	0
Transfer from Capital Reserves	0	0	0			0	0
Housing Revenue Account	0	0	0	(2,917,975)	(2,881,630)	(36,345)	0
TOTAL	301,527,800	4,524,500	306,052,300	112,329,299	112,966,517	(637,218)	3,036,700

Summary of Operational Adjustments.

Devolved School Management	0
Discretionary Housing Payments - RSG	483,600
Summer Play - RSG	46,900
SNCT Pay Award - RSG	3,994,000

4,524,500

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	188,041,300	2,122,200	190,163,500	79,440,159	78,732,524	707,635	(4,332,300)
Property Costs	23,708,950	81,850	23,790,800	11,428,546	9,358,676	2,069,870	520,700
Transport Costs	6,882,800	1,000	6,883,800	2,995,685	2,688,268	307,417	(200,300)
Supplies & Services	66,218,600	2,590,700	68,809,300	22,949,905	22,579,068	370,837	3,700
Third Party Payments	64,071,600	363,200	64,434,800	22,568,570	25,264,219	(2,695,649)	(6,267,100)
Transfer Payments	20,254,900	1,202,300	21,457,200	6,841,368	6,687,741	153,627	1,360,300
Support Services	13,988,000	156,300	14,144,300	169,875	0	169,875	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	17,562,900	0	17,562,900	0	0	0	0
Financing Costs	5,310,000	0	5,310,000			0	95,000
TOTAL EXPENDITURE	406,039,050	6,517,550	412,556,600	146,394,108	145,310,496	1,083,612	(8,820,000)
Income	(104,511,250)	(1,993,050)	(106,504,300)	(34,064,809)	(32,343,979)	(1,720,830)	11,656,700
Council Tax Resource Adjustment							200,000
TOTAL	301,527,800	4,524,500	306,052,300	112,329,299	112,966,517	(637,218)	3,036,700

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	129,612,200	2,375,900	131,988,100	53,204,159	52,408,708	795,451	(583,600)
	Property Costs	16,994,050	81,850	17,075,900	8,806,453	7,021,088	1,785,365	668,600
	Transport Costs	2,625,100	1,000	2,626,100	1,207,984	1,144,541	63,443	(43,200)
	Supplies & Services	33,313,900	1,936,700	35,250,600	11,253,451	10,217,959	1,035,492	1,355,600
	Third Party Payments	10,624,700	206,900	10,831,600	5,371,164	5,369,946	1,218	(1,646,700)
	Transfer Payments	1,127,900		1,127,900	654,402	764,806	(110,404)	(3,300)
	Support Services	6,095,800		6,095,800			0	0
	Depcn And Impairment Losses	11,821,900		11,821,900			0	0
Total Expenditure		212,215,550	4,602,350	216,817,900	80,497,613	76,927,048	3,570,565	(252,600)
	Income	(28,810,650)	(1,496,450)	(30,307,100)	(14,172,507)	(12,810,166)	(1,362,341)	1,461,100
Education	TOTAL	183,404,900	3,105,900	186,510,800	66,325,106	64,116,882	2,208,224	1,208,500

Summary of Operational Adjustments:

Devoled School Management

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

Summer Play - Additional RSG	46,900
SNCT Pay Award - Additional RSG	3,059,000
	<u>3,105,900</u>

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	12,369,700	(37,100)	12,332,600	(862,509)	(1,753,105)	890,596	(15,900)
	Primary Education	59,645,100	1,265,400	60,910,500	24,075,324	23,342,561	732,763	253,300
	Secondary Education	74,458,000	1,520,800	75,978,800	30,894,903	29,674,198	1,220,705	514,000
	Schools Other	3,983,200	84,700	4,067,900	1,137,079	1,096,784	40,295	29,200
	Special Education	9,593,600	189,100	9,782,700	3,674,479	3,547,900	126,579	(351,200)
	Psychological Service	1,006,000	31,900	1,037,900	422,991	570,988	(147,997)	20,000
	Transport (excl Spec Educ)	1,335,200		1,335,200	678,808	796,286	(117,478)	6,900
	Bursaries / Emas	0		0		73,005	(73,005)	0
	Provision for Clothing	289,700		289,700	235,469	262,650	(27,181)	0
	Administration & Support	8,695,200	51,100	8,746,300	1,303,512	1,376,440	(72,928)	(77,400)
	School Crossing Patrollers	0		0	(24,082)	31,214	(55,296)	0
	Catering	0		0	748,480	154,860	593,620	422,000
	Cleaning & Janitorial	2,193,100		2,193,100	558,685	1,718,329	(1,159,644)	144,600
	Culture & Leisure Services	9,836,100		9,836,100	3,481,967	3,224,772	257,195	263,000
Education	TOTAL	183,404,900	3,105,900	186,510,800	66,325,106	64,116,882	2,208,224	1,208,500

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.

Summer Play - Additional RSG	46,900
SNCT Pay Award - Additional RSG	3,059,000
	<u>3,105,900</u>

Budgetary Control Statement
Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	67,656,000	0	67,656,000	26,532,947	28,719,617	(2,186,670)	0
Contribution to Integration Joint Board	TOTAL	67,656,000	0	67,656,000	26,532,947	28,719,617	(2,186,670)	0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	67,656,000	0	67,656,000	26,532,947	28,719,617	(2,186,670)	0
Contribution to Integration Joint Board	TOTAL	67,656,000	0	67,656,000	26,532,947	28,719,617	(2,186,670)	0

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	18,194,400	(139,300)	18,055,100	6,752,613	6,712,647	39,966	(784,800)
	Property Costs	4,177,200		4,177,200	1,607,199	1,767,296	(160,097)	(151,800)
	Transport Costs	3,712,800		3,712,800	1,547,002	1,408,886	138,116	(183,400)
	Supplies & Services	21,841,000	(1,200)	21,839,800	5,694,266	5,355,259	339,007	(708,700)
	Third Party Payments	889,600		889,600	123,467	543,057	(419,590)	(1,868,000)
	Transfer Payments	1,057,800	2,400	1,060,200	410,658	586,078	(175,420)	(291,700)
	Support Services	2,374,800		2,374,800	169,875	0	169,875	0
	Depcn And Impairment Losses	5,195,000		5,195,000	0	0	0	0
Total Expenditure		57,442,600	(138,100)	57,304,500	16,305,080	16,373,223	(68,143)	(3,988,400)
	Income	(23,949,600)	138,100	(23,811,500)	(6,180,441)	(6,240,089)	59,648	3,648,800
Environment	TOTAL	33,493,000	0	33,493,000	10,124,639	10,133,134	(8,495)	(339,600)

Summary of Operational Adjustments:

Energy Management - resource realign	1,200
Energy Management - resource realign	(1,200)
Economic Development Grants - resource realign	138,100
Economic Development Grants - resource realign	(138,100)
	<u>0</u>

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	2,105,600	(8,600)	2,097,000	440,948	549,657	(108,709)	(206,200)
	Environment Accommodation	340,400		340,400	986,590	993,490	(6,900)	0
	Planning & Development	1,089,000		1,089,000	318,678	409,142	(90,464)	(59,800)
	Economic Development Summary	1,296,000	30,600	1,326,600	407,270	496,846	(89,576)	90,300
	Roads - Council	12,696,100		12,696,100	4,120,736	3,997,721	123,015	100,000
	Roads Contracting Unit	0		0	(82,771)	2,430	(85,201)	0
	Parks	2,638,600		2,638,600	(288,484)	(439,884)	151,400	(10,000)
	Cleansing & Recycling	2,560,900		2,560,900	(1,013,896)	(1,031,164)	17,268	(280,000)
	Waste Management	6,499,200		6,499,200	1,652,284	1,758,296	(106,012)	(62,800)
	Protective Services	1,208,100		1,208,100	403,637	334,707	68,930	28,600
	Transport	0		0	(82,113)	165,856	(247,969)	0
	Neighbourhood Services Mgmt	0		0	2,221,515	2,079,112	142,403	111,800
	Env Strat/ Op Management	211,000		211,000	104,533	104,569	(36)	(11,300)
	Non Operational Properties	155,500	(30,600)	124,900	43,883	25,797	18,086	10,000
	Other Housing	2,294,700		2,294,700	739,797	541,151	198,646	(50,000)
	Strategy - Bi Team	397,900	8,600	406,500	152,032	145,408	6,624	(200)
Environment	TOTAL	33,493,000	0	33,493,000	10,124,639	10,133,134	(8,495)	(339,600)

Summary of Operational Adjustments:

Energy Management - resource realign	1,200
Energy Management - resource realign	(1,200)
Economic Development Grants - resource realign	138,100
Economic Development Grants - resource realign	(138,100)
	<u>0</u>

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,381,900		2,381,900	890,834	782,354	108,480	(255,800)
	Property Costs	0		0		32,495	(32,495)	(20,000)
	Transport Costs	16,700		16,700	6,958	1,154	5,804	0
	Supplies & Services	306,300		306,300	96,919	147,425	(50,506)	(139,000)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
Total Expenditure		2,704,900		2,704,900	994,711	963,428	31,283	(414,800)
	Income	(1,141,600)		(1,141,600)	(242,075)	(168,518)	(73,557)	455,100
Environment - Support	TOTAL	1,563,300	0	1,563,300	752,636	794,910	(42,274)	40,300

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	934,600		934,600	389,270	358,902	30,368	7,800
	Accommodation			0	0	0	0	32,500
	Property & Technical - Strategy	628,700		628,700	363,366	436,008	(72,642)	
Environment - Support	TOTAL	1,563,300	0	1,563,300	752,636	794,910	(42,274)	40,300

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	26,900		26,900	9,965	9,738	227	(600)
	Transport Costs	3,000		3,000	1,250	1,132	118	0
	Supplies & Services	544,200		544,200	95,069	99,945	(4,876)	(57,100)
	Support Services	631,000		631,000	0	0	0	0
	Depcn And Impairment Losses			0			0	0
Total Expenditure		1,205,100		1,205,100	106,284	110,815	(4,531)	(57,700)
	Income	(434,600)		(434,600)	(118,584)	(103,300)	(15,284)	836,100
Chief Executives Office	TOTAL	770,500	0	770,500	(12,300)	7,515	(19,815)	778,400

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	125,400		125,400	90,567	90,687	(120)	792,900
	Corporate Management	602,000		602,000	0	0	0	
	Licensing	37,500		37,500	(69,576)	(55,941)	(13,635)	(14,500)
	Licensing Board	5,600		5,600	(33,291)	(27,231)	(6,060)	0
Chief Executives Office	TOTAL	770,500	0	770,500	(12,300)	7,515	(19,815)	778,400

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,316,900		3,316,900	1,241,256	1,078,837	162,419	152,300
	Property Costs	0		0	0	0	0	
	Transport Costs	0		0	0	0	0	
	Supplies & Services	375,600		375,600	60,296	33,222	27,074	7,500
	Third Party Payments	81,000		81,000	0	0	0	
	Transfer Payments	0		0			0	
	Support Services	0		0			0	
Total Expenditure		3,773,500		3,773,500	1,301,552	1,112,059	189,493	159,800
	Income	(548,500)		(548,500)	(83,346)	(30,518)	(52,828)	(34,700)
Chief Executives Office - Support	TOTAL	3,225,000	0	3,225,000	1,218,206	1,081,541	136,665	125,100

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	458,800		458,800	164,233	181,868	(17,635)	(8,800)
	Accountancy & Directorate	1,606,600		1,606,600	606,078	573,413	32,665	12,000
	Legal Services	521,900		521,900	200,312	146,905	53,407	46,700
	Purchasing & Procurement	328,800		328,800	137,175	116,345	20,830	(5,800)
	Internal Audit	308,900		308,900	110,408	63,010	47,398	81,000
Chief Executives Office - Support	TOTAL	3,225,000	0	3,225,000	1,218,206	1,081,541	136,665	125,100

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,430,000	1,900	6,431,900	2,395,683	2,525,558	(129,875)	(1,775,000)
	Property Costs	67,900		67,900	31,150	18,180	12,970	(7,700)
	Transport Costs	68,300		68,300	27,241	17,004	10,237	5,000
	Supplies & Services	2,852,400		2,852,400	423,395	463,479	(40,084)	(950,600)
	Third Party Payments	320,600	40,000	360,600	189,042	275,450	(86,408)	(314,700)
	Transfer Payments	17,651,000	1,199,900	18,850,900	5,729,875	5,305,716	424,159	1,660,200
	Support Services	1,481,400		1,481,400	0	0	0	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		28,871,600	1,241,800	30,113,400	8,796,386	8,605,387	190,999	(1,382,800)
	Income	(17,131,200)	(634,700)	(17,765,900)	(5,665,333)	(5,069,333)	(596,000)	1,041,000
Business Operations & Partnerships	TOTAL	11,740,400	607,100	12,347,500	3,131,053	3,536,054	(405,001)	(341,800)

Summary of Operational Adjustments:

Additional RSG - Discretionary Housing Payments	465,900
Additional RSG - DHP Admin	17,700
Transfer from Misc Business Support Team	17,600
Transfer from Welfare Contingency	105,900
Reserve Release - Council Tax Reduction	(549,000)
Council Tax Reduction	549,000
Reserve Release - Scottish Welfare Fund	(185,000)
Scottish Welfare Fund	185,000

607,100

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	930,000		930,000	271,167	279,745	(8,578)	22,700
	Community Planning	310,600		310,600	75,839	270,339	(194,500)	57,300
	Community Safety	1,320,000		1,320,000	474,938	574,138	(99,200)	(231,500)
	Registrars & Customer First	513,000		513,000	435,287	364,467	70,820	23,900
	Grants	146,500		146,500	136,317	135,853	464	0
	Auchenback Resource Centre	30,700		30,700	12,792	17,782	(4,990)	0
	Strategic Insight & Comm.Mgmt.	16,900		16,900	38,962	59,374	(20,412)	30,100
	Members Expenses	555,500		555,500	228,242	219,711	8,531	19,000
	MART	987,100	71,900	1,059,000	344,997	337,303	7,694	20,700
	Directorate	0		0	118,315	117,645	670	(9,800)
	Business Support Team	0	17,600	17,600	203,535	172,781	30,754	(2,400)
	Housing Benefits	270,700	483,600	754,300	26,097	283,351	(257,254)	(307,300)
	Revenues - Benefits	858,100	34,000	892,100	313,635	293,207	20,428	10,600
	Council Tax/Ndr	4,798,100		4,798,100	204,526	182,365	22,161	7,900
	Cost Of Elections	38,400		38,400	12,441	10,685	1,756	3,700
	Democratic Representation & Management	964,800		964,800	233,963	217,308	16,655	13,300
Business Operations & Partnerships	TOTAL	11,740,400	607,100	12,347,500	3,131,053	3,536,054	(405,001)	(341,800)

Summary of Operational Adjustments:

Additional RSG - Discretionary Housing Payments	465,900
Additional RSG - DHP Admin	17,700
Transfer from Misc Business Support Team	17,600
Transfer from Welfare Contingency	105,900
Reserve Release - Council Tax Reduction	(549,000)
Council Tax Reduction	549,000
Reserve Release - Scottish Welfare Fund	(185,000)
Scottish Welfare Fund	185,000
	<u>607,100</u>

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,428,600	95,000	7,523,600	2,814,469	2,652,205	162,264	116,300
	Property Costs	1,200		1,200	1,083	618	465	0
	Transport Costs	19,100		19,100	7,918	2,726	5,192	8,500
	Supplies & Services	5,435,000	214,300	5,649,300	3,270,909	3,486,537	(215,628)	197,400
	Third Party Payments	26,000		26,000	26,000	2,766	23,234	(2,800)
	Support Services	0		0			0	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		12,909,900	309,300	13,219,200	6,120,379	6,144,852	(24,473)	319,400
	Income	(3,710,800)	(153,000)	(3,863,800)	(16,625)	(10,646)	(5,979)	(54,100)
Business Ops & Partnerships - Support	TOTAL	9,199,100	156,300	9,355,400	6,103,754	6,134,206	(30,452)	265,300

Summary of Operational Adjustments:

Transfer from Misc Cyber Resilience	55,000
Transfer from Misc HR/Payroll Systems	101,300
Reserve Release - Human Resources	(102,000)
Human Resources	102,000
Reserve Release - Insight & Digital Services	(51,000)
Insight & Digital	51,000
	<u>156,300</u>

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	661,400		661,400	158,419	143,386	15,033	9,500
	Digital Services	4,333,100	156,300	4,489,400	4,079,540	4,253,879	(174,339)	258,500
	Strategy - Support	375,700		375,700	127,855	94,126	33,729	7,500
	Communications	387,700		387,700	155,085	152,506	2,579	(5,800)
	Printing	163,900		163,900	67,637	63,790	3,847	20,800
	Human Resources & Payroll	2,263,300		2,263,300	780,099	820,936	(40,837)	(29,300)
	Customer Services	67,300		67,300	22,628	19,912	2,716	0
	Digital Transformation Team	146,500		146,500	384,546	231,602	152,944	(3,300)
	Insight	315,900		315,900	88,534	138,192	(49,658)	7,400
	Project Management Office	484,300		484,300	239,411	215,877	23,534	
Business Ops & Partnerships - Support	TOTAL	9,199,100	156,300	9,355,400	6,103,754	6,134,206	(30,452)	265,300

Summary of Operational Adjustments:

Transfer from Misc Cyber Resilience	55,000
Transfer from Misc HR/Payroll Systems	101,300
Reserve Release - Human Resources	(102,000)
Human Resources	102,000
Reserve Release - Insight & Digital Services	(51,000)
Insight & Digital	51,000
	<u>156,300</u>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,909,200	761,100	2,670,300	431,500	721,058	(289,558)	1,390,400
	Support Services	44,800	156,300	201,100	0	0	0	0
Total Expenditure		1,954,000	917,400	2,871,400	431,500	721,058	(289,558)	1,390,400
	Income	0	0	0	0	(37,210)	37,210	1,844,900
Other Expenditure & Income	TOTAL	1,954,000	917,400	2,871,400	431,500	683,848	(252,348)	3,235,300

Summary of Operational Adjustments:

Transfer to Business Operations - Cyber Resilience	(55,000)
Transfer to Business Operations - HR/Payroll Systems	(101,300)
Support Services	156,300
Transfer to BOP Business Support Team	(17,600)
SNCT Pay Award - Additional RSG	935,000
	<u>917,400</u>

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,954,000	917,400	2,871,400	431,500	721,058	(289,558)	1,390,400
	Income	0	0	0		(37,210)	37,210	1,844,900
Other Expenditure & Income	TOTAL	1,954,000	917,400	2,871,400	431,500	683,848	(252,348)	3,235,300

Summary of Operational Adjustments:

Transfer to Business Operations - Cyber Resilience	(55,000)
Transfer to Business Operations - HR/Payroll Systems	(101,300)
Support Services	156,300
Transfer to BOP Business Support Team	(17,600)
SNCT Pay Award - Additional RSG	935,000
	<u>917,400</u>

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,379,000	0	2,379,000	896,400	897,620	(1,220)	3,800
	Support Services	0		0	0	0	0	0
Total Expenditure		2,379,000		2,379,000	896,400	897,620	(1,220)	3,800
Joint Boards	TOTAL	2,379,000	0	2,379,000	896,400	897,620	(1,220)	3,800

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTC (incl Concess Fares)	1,793,000		1,793,000	896,400	897,620	(1,220)	(2,400)
	Renfrewshire Valuation J/Brd	586,000	0	586,000	0	0	0	6,200
	Support Services	0		0			0	
Joint Boards	TOTAL	2,379,000	0	2,379,000	896,400	897,620	(1,220)	3,800

Budgetary Control Statement
 Period 05 / 2324 31 August 2023

Period End: 31 August 2023

Period 05 / 2324

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	(105,900)	94,100	0	0	0	35,000
Total Expenditure		200,000	(105,900)	94,100	0	0	0	35,000
Contingency - Welfare	TOTAL	200,000	(105,900)	94,100	0	0	0	35,000

Summary of Operational Adjustments:

Transfer to Business Operations Citizens Advice	(40,000)
Transfer to Business Operations Money Advice	(31,900)
Transfer to Business Operations Scottish Welfare	(34,000)
	<u>(105,900)</u>

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	(105,900)	94,100	0	0	0	35,000
Contingency - Welfare	TOTAL	200,000	(105,900)	94,100	0	0	0	35,000

Summary of Operational Adjustments:

Transfer to Business Operations Citizens Advice	(40,000)
Transfer to Business Operations Money Advice	(31,900)
Transfer to Business Operations Scottish Welfare	(34,000)
	<u>(105,900)</u>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,488,600	(116,300)	28,372,300	10,153,021	10,660,844	(507,823)	(1,224,000)
	Property Costs	975,600		975,600	503,045	210,004	293,041	21,000
	Transport Costs	306,800		306,800	127,831	76,250	51,581	12,800
	Supplies & Services	2,637,600		2,637,600	756,852	1,011,193	(254,341)	(1,079,200)
	Third Party Payments	49,857,700	116,300	49,974,000	15,962,497	18,175,380	(2,212,883)	(2,438,700)
	Transfer Payments	75,600		75,600	31,517	13,256	18,261	(4,900)
	Support Services	2,454,600		2,454,600			0	
	Depcn And Impairment Losses	546,000		546,000			0	
	Total Expenditure	85,342,500		85,342,500	27,534,763	30,146,927	(2,612,164)	(4,713,000)
	Income	(12,295,500)	0	(12,295,500)	(1,258,483)	(1,684,490)	426,007	2,539,400
	Core funding from Integration Joint Board	(73,117,000)	0	(73,117,000)	(26,532,947)	(28,719,617)	2,186,670	
Health & Social Care Partnership	TOTAL	(70,000)	0	(70,000)	(256,667)	(257,180)	513	(2,173,600)

Summary of operational adjustments
 HSCP Resource Re-alignments
 HSCP Resource Re-alignments

(116,300)
 116,300
0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,555,300		10,555,300	3,646,255	3,782,420	(136,165)	1,600
	Adult Health - Intensive Services	14,478,800		14,478,800	6,049,329	7,285,401	(1,236,072)	(1,500,500)
	Adult Health-Localities Services	0		0			0	
	Older People	18,685,500	(160,000)	18,525,500	6,920,761	6,966,956	(46,195)	(358,300)
	Physical Disability	5,654,900	134,000	5,788,900	2,378,651	2,446,557	(67,906)	(145,700)
	Learning Disability	14,264,400		14,264,400	4,567,657	5,359,391	(791,734)	56,300
	Recovery Services-Mental Health	2,378,300		2,378,300	1,191,269	1,090,176	101,093	(137,400)
	Criminal Justice	29,400		29,400	(68,050)	30,701	(98,751)	100
	Finance & Resources	7,000,400	26,000	7,026,400	1,590,408	1,500,835	89,573	(89,700)
		73,047,000	0	73,047,000	26,276,280	28,462,437	(2,186,157)	(2,173,600)
	Core Funding from Integration Joint Board	(73,117,000)	0	(73,117,000)	(26,532,947)	(28,719,617)	2,186,670	
Health & Social Care Partnership	TOTAL	(70,000)	0	(70,000)	(256,667)	(257,180)	513	(2,173,600)

Summary of operational adjustments

HSCP Resource Re-alignments	(116,300)
HSCP Resource Re-alignments	116,300
	<u>0</u>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,289,200		5,289,200	1,978,159	1,901,633	76,526	22,900
	Property Costs	1,494,200		1,494,200	479,616	308,995	170,621	10,600
	Transport Costs	166,800		166,800	69,501	36,575	32,926	0
	Supplies & Services	2,920,300		2,920,300	867,248	1,042,991	(175,743)	(47,600)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	342,600		342,600	14,916	17,885	(2,969)	0
	Support Services	905,600		905,600	0	0	0	0
	Depcn And Impairment Losses	5,310,000		5,310,000	0	0	0	95,000
Total Expenditure		16,428,700		16,428,700	3,409,440	3,308,079	101,361	80,900
	Income	(16,428,700)		(16,428,700)	(6,327,415)	(6,189,709)	(137,706)	(80,900)
Housing Revenue Account	TOTAL	0	0	0	(2,917,975)	(2,881,630)	(36,345)	0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Housing Maintenance Team	3,530,100		3,530,100	1,228,015	1,502,078	(274,063)	45,000
	Hra - Client	(3,530,100)		(3,530,100)	(4,145,990)	(4,383,708)	237,718	(45,000)
Housing Revenue Account	TOTAL	0	0	0	(2,917,975)	(2,881,630)	(36,345)	0