



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by the Executive Director of Finance

Contact: Martin Booth Ext: 73837

Item 3

21st August 2024

BUDGET MONITORING 2024-25; PERIOD 4

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2024 to 28 June 2024.

This report was considered by the City Administration Committee on 8 August 2024.

Recommendations:

The Committee is asked to note the contents of this report.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes No

consulted: Yes No

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1. Introduction

1.1 This report provides a summary of financial performance for the period 1 April 2024 to 28 June 2024.

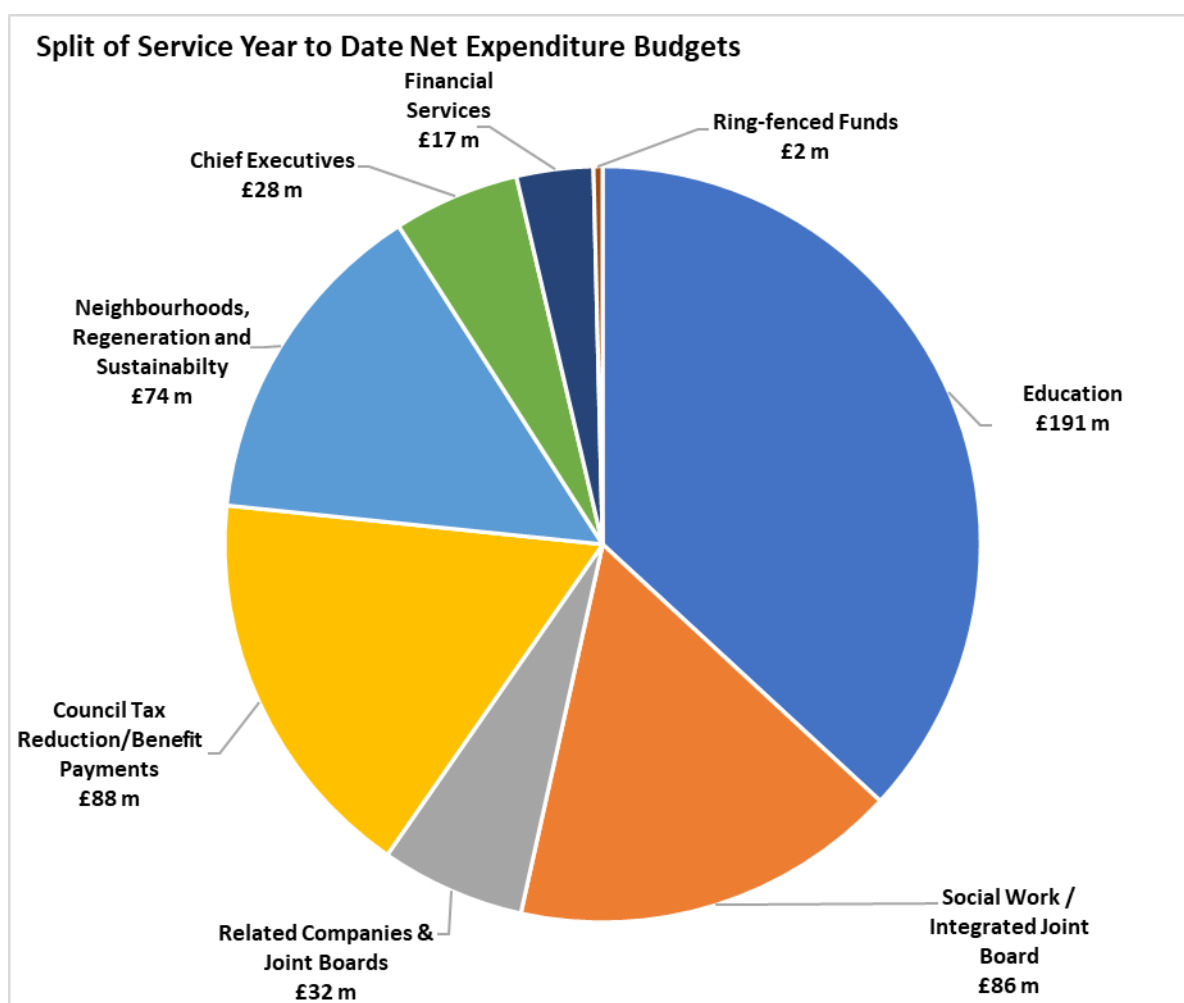
2. Reporting Format

2.1 This report provides a summary of the Council's financial position.

3. Approved Budget

3.1 The 2024-25 budget was approved by Council on 15 February 2024 and the detailed service estimates were subsequently approved by the City Administration Committee on 9 May 2024.

3.2 These budgets are shown as "Original Annual Budget", in the attached monitoring statements. In order to monitor financial performance accurately, budgets will be updated each period to reflect new monies, operational changes and any additional approvals.



3.3 The key changes to the original budget made up to period 4 are outlined in section 4, below.

4. Revenue Budget

- 4.1 Up to period 4 there has been a net budget increase of £35.5m resulting in a cumulative budget increase of £35.5m to date. Service specific budget changes are summarised in the paragraph below.
- 4.2 The significant budget changes since the start of the year are as follows:
- 4.2.1 Expenditure budgets across a number of services have increased by a total of £19.1m to reflect previously approved general carry forwards.
- 4.2.2 Expenditure budgets within Education Services (£4.0m) and Neighbourhoods, Regeneration and Sustainability (£6.7m) have increased by £10.7m to reflect draws from the Budget Support Fund to cover the cost of unachieved savings and for the allocation of budget pressures included in the 2024-25 approved Budget.
- 4.2.3 Income and expenditure budgets within Chief Executives have increased by £11.3m due to funding received from the Scottish Government for No One Left Behind Tackling Child Poverty (£5.4m) and All Age Employability Support (£5.9m).
- 4.2.4 Income and expenditure budgets within Education Services have increased by £8.1m due to funding received from the Scottish Government for Strategic Equity Funding (£7.3m) and for the West Collaborative (£0.8m).
- 4.2.5 Expenditure budgets within Education Services have increased by £1.6m in respect of Probationer Funding from the Scottish Government.
- 4.2.6 Income and expenditure budgets within Education Services have increased by £0.7m in relation to Glasgow Chamber of Commerce Funding for Developing the Young Workforce.
- 4.2.7 Expenditure budgets within Related Companies have increased by a total of £4.1m to reflect draws from the Budget Support Fund covering ER/VR costs.
- 4.2.8 Income and expenditure budgets within Social Work Services have increased by £1.9m as a result of funding received from the Scottish Government for Criminal Justice Recovery funding.
- 4.3 There have also been adjustments to income and expenditure budgets in line with the Executive Director of Finance's delegated powers and budget realignments between and within various service departments to reflect the transfer of responsibilities and service reconfigurations.

5. Summary Position

Revenues

5.1 Council Tax

5.1.1 The Council Tax income budget is £345.9 million. This will continue to be monitored and further updated provided in future reports.

5.1.2 The council tax collected to 30 June 2024 amounts to £91.8m. This represents 31.01% of the figure to be collected and is 0.34% behind last year's equivalent collection figure. The collection target for 2024/25 is 94%.

5.2 Non Domestic Rates

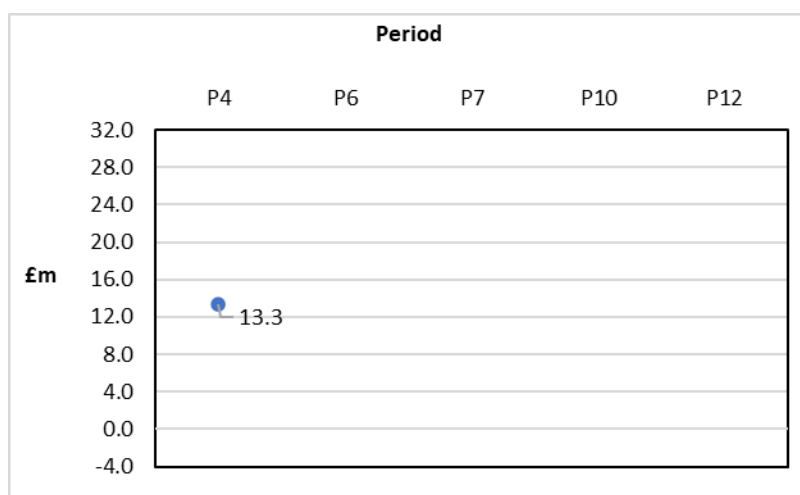
5.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue grant to ensure no overall change in the total revenue support provided by the Scottish Government.

5.2.2 The Non Domestic Rates collected to 30 June 2024 amounts to £120.5m. This represents 26.93% of the figure to be collected and is 0.65% ahead of last year's equivalent collection figure. The collection target for 2024/25 is 91%.

6. General Fund

6.1 Net expenditure is running at 103.1% of profile, representing an overspend of £13.3m. This reflects overspends within Neighbourhoods, Regeneration and Sustainability, Education Services and Financial Services.

6.2 Net Expenditure Position – budget variance:



7. Services

7.1 Neighbourhoods, Regeneration and Sustainability £7.7m

7.1.1 This reflects an overspend of £3.7m in Property Asset Management due to utility supply price increases, increased rent, rates, repairs and lower rental income across the entire GCC property estate.

7.1.2 There are also overspends in Refuse Collection and Disposal due to agency, overtime, transport costs, higher costs relating to waste disposal contractor payments and a shortfall in income, and in Roads Operations mainly due to an increase in streetlighting costs and a shortfall in income. These pressures are offset by underspends due to staff vacancies where some recruitment is underway and from lower vehicle leasing costs.

7.2 Education Services £5.1m

7.2.1 This reflects overspends in staffing associated with ongoing pressures from pupil roll increases and from additional staffing required to meet the increasing complexity of pupil needs in the ASL sector. There are further overspends in pupil transport due to cost increases within the transport sector. Income is under-recovered in Primary and Secondary schools in relation to school letting and Secondary School meal income is below target. These pressures are offset by a non-recurring underspend in Early Years employee costs.

7.3 Financial Services £0.5m

7.3.1 This reflects an overspend in Catering and Facilities Management due to an under recovery of income within Encore venues and overspends within employee costs and continued pressure within food provision costs.

8. Social Work Services

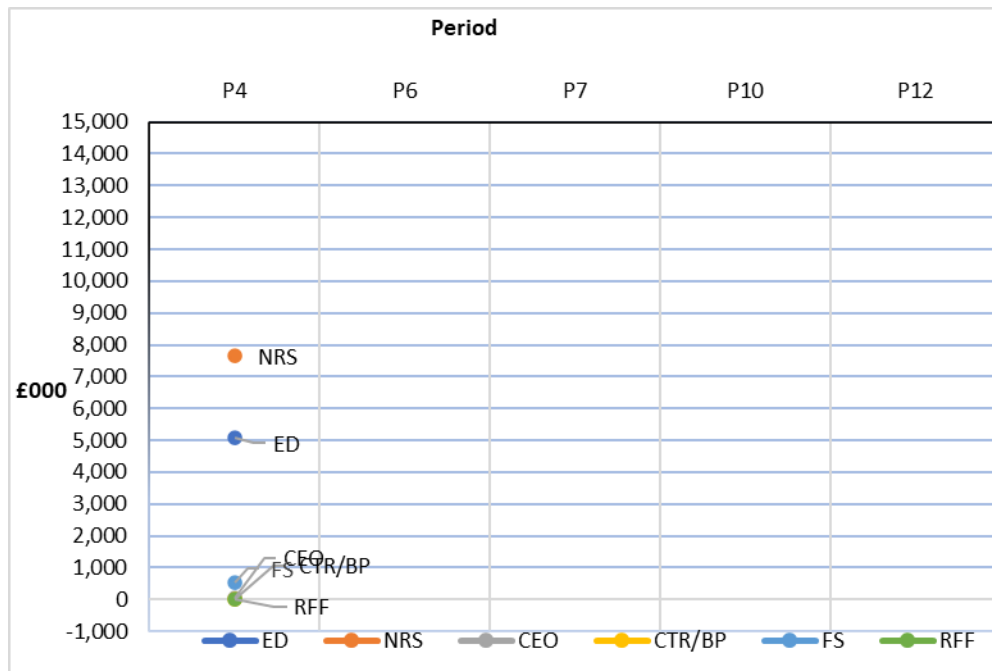
8.1 The Glasgow City Integration Joint board (IJB) is now responsible for the planning and commissioning of health and social care services within the city.

8.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted in the transfer of previous year underspends to IJB reserves to mitigate any ongoing or future budget pressures.

8.3 At period 4 Social Work Services is showing an overspend of £3.3m. This overspend reflects overspends within Adult Services and Children and Families offset by underspends within Older People/Physical Disabilities , Criminal Justice and Resources.

9. Service Variance Comparison

9.1 Service financial performance across the year to date is illustrated below:



10. Forecast

10.1 Services will require to take actions to bring the overspend position back into line. This will include ceasing non-essential spend and recruiting to essential posts only. This will be kept under review and progress reported through future monitoring reports.

11. Recommendations

11.1 The Committee is asked to note the contents of this report.

LIST of Attachments:

- Key Figures
- Council Tax Income
- Non Domestic Rates Income
- General Fund Summary
- Social Work Services Summary
- Detailed Service Reports

**GLASGOW CITY COUNCIL
BUDGET MONITORING**

KEY FIGURES

PERIOD 4 - 1 April 2024 to 28 June 2024

Measure	Status (Under or Over Budget Profile)	Period 4
Council Tax Income	On line	
Council Tax Collection Rate	Behind	-0.34%
Non Domestic Rates Collection Rate	Ahead	+0.65%
General Fund Net Expenditure	Over	+£13.3m
<u>Service Departments:</u>		
Chief Executive's Office	On budget	
Education Services	Over	+£5.1m
Financial Services	Over	+£0.5m
Financial Services – Benefit Payments	On budget	
Financial Services – Ring Fenced Funds	On budget	
Neighbourhoods, Regeneration and Sustainability	Over	+£7.7m
		+£13.3m
Social Work Services	Over	+£3.3m

Glasgow City Council

Budget Monitoring 2024/25

Revenues - Income Monitoring and Cash Collection

Period to 30th June 2024

Council Tax

Income Monitoring	Estimate 2024/25 £000	Forecast Outturn 2024/25 £000	Variance £000
	345,879	345,879	0

Cash Collection

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	40,497	40,497	13.89	13.41	0.48
May	27,201	67,698	23.05	23.02	0.03
June	24,102	91,800	31.01	31.35	-0.34
July			0.00	39.89	
August			0.00	48.67	
September			0.00	57.15	
October			0.00	65.74	
November			0.00	74.65	
December			0.00	82.87	
January			0.00	89.48	
February			0.00	92.15	
March			0.00	93.79	

**Total Cash to be Collected
(i.e. net of Council Tax Reduction etc)** **296,073**

Target collection in year (94%) **278,309**

Glasgow City Council

Budget Monitoring 2024/25

Revenues - Cash Collection

Period to 30th June 2024

Non Domestic Rates

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	26,633	26,633	5.90	2.41	3.49
May	32,891	59,524	13.25	11.59	1.66
June	60,941	120,465	26.93	26.28	0.65
July			0.00	33.22	
August			0.00	40.63	
September			0.00	47.08	
October			0.00	61.29	
November			0.00	69.63	
December			0.00	77.13	
January			0.00	83.89	
February			0.00	90.03	
March			0.00	91.54	
Total Cash to be Collected		447,369			
Target collection in year (91%)		407,106			

**GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET : MONITORING REPORT
GENERAL FUND SERVICE SUMMARY**

PERIOD 4: 1 APRIL 2024 TO 28 JUNE 2024

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000	
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000		
106,417	16,069	122,486	Chief Executive's Office	30,640	30,557	2,700	2,657	27,940	27,900	40	OVER
747,988	7,092	755,080	Education Services	201,489	196,742	4,987	5,321	196,502	191,421	5,081	OVER
49,668	909	50,577	Financial Services	29,463	29,258	12,263	12,583	17,200	16,675	525	OVER
92,064	-335	91,729	Financial Services - Council Tax Reduction Scheme/Benefit Payments	140,311	140,311	52,784	52,784	87,527	87,527	0	
7,368	300	7,668	Financial Services - Ring-fenced Funds	1,742	1,742	0	0	1,742	1,742	0	
195,365	6,775	202,140	Neighbourhoods, Regeneration and Sustainability	129,999	123,764	48,269	49,690	81,730	74,074	7,656	OVER
106,102	4,127	110,229	Related Companies and Joint Boards	32,397	32,397	8	8	32,389	32,389	0	
-40,291	0	-40,291	Specific Grant	0	0	141	141	-141	-141	0	
1,264,681	34,937	1,299,618	TOTAL	566,041	554,771	121,152	123,184	444,889	431,587	13,302	OVER

Net Expenditure : Rate of Spend as Percentage of Budget to Date

	4	6	7	10	12
Percentage	103.1%				

**CITY OF GLASGOW COUNCIL
2024/25 REVENUE BUDGET : MONITORING REPORT
SOCIAL WORK SERVICES SUMMARY**

PERIOD 4: 1 APRIL 2024 TO 28 JUNE 2024

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000	
563,163	562	563,725	Social Work Services	203,217	188,742	110,961	99,816	92,256	88,926	3,330 OVER
-15,482	0	-15,482	Specific Grant	0	0	2,580	2,580	-2,580	-2,580	0
0	0	0	Transfer from IJB reserves	0	0	3,330	0	-3,330	0	-3,330
547,681	562	548,243	TOTAL	203,217	188,742	116,871	102,396	86,346	86,346	0

Net Expenditure : Rate of Spend as Percentage of Budget to Date

	4	6	7	10	12
Percentage	100.0%				

DETAILED SERVICE STATEMENTS



Glasgow City Council

Education Services

Joint Report by the Executive Director of Finance and the Executive Director of Education Services.

Contact: Lorna Goldie – ext. 74224

Revenue Budget Monitoring: Period 4 - Education Services

1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2024 to 28 June 2024.

The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

2.1 During periods 1 to 4 the net expenditure budget had increased by £7.092m.

2.2 The significant changes for periods 1 to 4 are as follows:

2.2.1 Expenditure and Income budgets have increased by £7.318m to reflect Strategic Equity Funding from the Scottish Government.

2.2.2 Expenditure budgets have increased by £4m through a contribution from the council's Budget Support Fund.

2.2.3 Expenditure budgets have increased by £1.562m in respect of Probationer Funding from the Scottish Government.

2.2.4 Expenditure budgets have increased by £1.5m in respect of grant carry forwards from 2023/24.

2.2.5 Expenditure and Income budgets have increased by £0.755m to reflect West Collaborative funding from the Scottish Government.

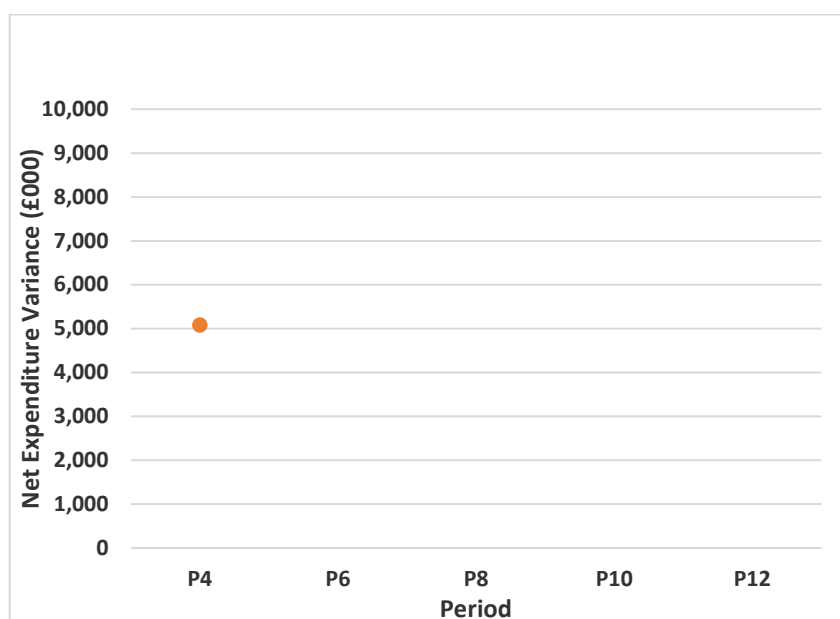
2.2.6 Expenditure and Income budgets have increased by £0.671m to reflect Developing the Young Workforce funding from the Chamber of Commerce.

2.2.7 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. **Summary Position**

3.1 Gross expenditure is £5,747,000 higher than budget and gross income is £334,000 less than budget. This results in net expenditure being £5,081,000 over budget at period 4.

3.2 Variance Comparison



3.3 The 2024-25 budget includes approved savings of £8.616m. The new year savings are being implemented from August. For the Teachers Saving of £6.741m, significant work has been undertaken to achieve this and this will be monitored closely. The re-instatement of the budget reduction in relation to the non achievement of the Review of Resources saving from 2023/24 has also impacted on the position negatively whilst at this stage of the year, it is anticipated that the Review of Resources full year effect saving will not be fully achieved. With regard to the MCR saving of £0.591m, a report has been agreed at committee which will reduce this saving. At this stage of the year, it is anticipated that actual savings will amount to £7.965m (including £0.898m of technical adjustments), representing 92% of the target.

4. **Reasons for Variances**

4.1 Within Education Services, the net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Support Services	-78	-
Early Years Service	-1,672	-
Primary Schools	920	-
Secondary Schools	2,580	-
Additional Support for Learning	3,036	-
Other Education Mainheads	295	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

A detailed analysis of variances is presented below.

4.2 Support Services

The net underspend of £78,000 is within Employee Costs.

4.3 Early Years

The net underspend of £1,672,000 at period 4 is made up primarily of underspends in Employee costs of £1,587,000; and an over-recovery of Income of £83,000. The sector is currently going through a recruitment process with the intention to employ 77 Child Development Officers from the start of the new academic year. The sustainable rate increase for funded partner nurseries was agreed and has been backdated to the 1st of April 2024 at a rate of 7.6%. Income is over-recovered due to a higher than expected number of paying children attending local authority nurseries.

4.4 Primary

The net overspend of £920,000 arises mainly from a pressure in Employee Costs of £870,000 due to school staffing entitlements aligned to pupil roll numbers and need. The position at period 4 2024/25 covers the final weeks of the 2023/24 academic year and whilst pupil numbers decreased by 215 pupils at the census of September 2023, the need for support for learning assistants, particularly one to one support, contributes to the overspend. There is no longer any external grant funding associated with Ukrainian pupils. The re-instatement of the budget reduction in relation to the non achievement of the Review of Resources saving from 2023/24 has also impacted on the position negatively.

Transport is overspent by £99,000 with a large proportion of SPT contracts having increased significantly in price in recent years and at this stage the

budget for SPT alone is £112,000 overspent in the primary sector. Gaelic Medium Education receives funding through the Specific Grant for Transport of £323,000, whilst the cost of SPT buses alone in relation to this is projected at £945,000 prior to any inflationary increases for 2024/25.

At this stage of the year there is an over-recovery in income of £94,000 at Period 4, mainly due to the level of school meal income.

4.5 Secondary

At period 4 there is a net overspend of £2,580,000 arising mainly from an overspend in Employee Costs (£1,950,000) due to school staffing entitlements aligned to pupil roll increases. The census roll for the 2023/24 academic year was 738 pupils higher compared to the previous year and this pressure is still being reflected in this monitoring period which covers the end of the 2023/24 academic year. The projected rolls for 2024/25 indicate a further increase of 677 for the 2024/25 academic year compared to the census of 2023.

There is also an overspend on transport as a result of inflationary pressures on home to school provision, particularly with regard to increases in SPT costs (£217,000) with further increases anticipated for the new academic year.

In supplies, there is an inherent pressure due to a combination of commitments above budget in relation to SEEMIS subscriptions and budgets which are roll related, with the position being £100,000 overspent at Period 4.

There is a significant under-recovery of income at Period 4 in relation to lower than budgeted School Meal Income (£280,000) due to low uptake and School Letting (£44,000).

4.6 Additional Support for Learning (ASL)

The net overspend of £3,036,000, at period 4, results primarily from overspends in employee costs (£2,245,000) and transport (£597,000). In staffing across the sector, there is a pressure due to the need for enhanced staffing ratios to support an increasing number of children and young people with a diverse range and complexity of additional support needs. The overspend in staffing is reflected between teachers (£1,250,000) and support staff (£1,120,000).

Regarding transport, this is principally in pupil transport costs and can be attributed to the impact of inflation on driver and fuel costs. There is a high demand for taxi provision, and an overspend of £418,000 at Period 4. There is also an overspend (£122,000) in relation to the driver and vehicles charges from NRS.

Working groups have taken place in relation to finding a more economic approach to ASL Transport, and this has had an impact recently in both bus and taxi usage in ASL, although these successes are in part offset by the unbudgeted inflation in costs.

Consistent with Primary and Secondary, the budget position for CFM recharges has been adjusted to breakeven.

In terms of income from other local authorities, there is an under-recovery at this stage of the year (£131,000) with 10 pupils less being charged out after being noted as leavers in June 2024. It is not currently known how many of these will be replaced with new placements.

4.7 Other Education Mainheads

The net overspend of £295,000 at Period 4 arises mainly from overspends in employee cost budgets linked to historic cost pressures (£136,000). There are also overspends in supplies and services (£83,000) relating to an increase in demand for Occupational Health and also inflationary increases in relation to licenses for copyright and music. There are also under-recoveries in income at Blairvadach (£34,000).

5. Action

The Executive Director of Education Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures outlined in this report. This includes:

- Close scrutiny of primary and secondary staffing to ensure schools are staffed to entitlement and taking appropriate action if not.
- Review of all posts through Education Workforce planning board with only business critical posts being considered for approval.
- A series of webinars for absence management were delivered to senior managers to ensure that policies are being adhered to robustly across the Service.
- Work closely with Catering and FM to develop initiatives to encourage take up and reduce waste in school meals.
- Ensuring all savings initiatives are maximised.
- Identifying opportunities for efficiencies through procurement.
- Spending restricted to business critical only.

6. Forecast

The senior management team will continue to address the financial pressures through a series of management actions to mitigate the overspend, including by maximising the achievement of savings through the utilisation of internal redeployment. There are significant external pressures which continue to impact on the financial position including the above inflationary increases on transport provision; increases in roll projections.

The financial pressures continue to be reviewed through a series of management actions to mitigate the overspend, including pulling back on all non essential spend and robust vacancy management.

**GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT**

**EDUCATION SERVICES
PERIOD 4 - 1 APRIL 2024 TO 28 JUNE 2024**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
5,373	0	5,373	Support Services	1,228	1,306	-78	-6	UNDER
137,573	1,177	138,750	Early Years Service	32,339	33,928	-1,589	-5	UNDER
262,892	13,214	276,106	Primary Schools	71,851	70,837	1,014	1	OVER
255,733	7,719	263,452	Secondary Schools	70,842	68,567	2,275	3	OVER
78,580	1,403	79,983	Additional Support for Learning	22,990	20,086	2,904	14	OVER
6,576	17	6,593	Schools - Other	1,877	1,660	217	13	OVER
3,197	0	3,197	Education Maintenance Allowance / Bursaries	700	700	0	0	
123	0	123	Gateway	123	123	0	0	
579	-117	462	Education Improvement Services	-829	-833	4	0	OVER
7,950	-6,277	1,673	Education - Miscellaneous	50	50	0	0	UNDER
1,606	1,104	2,710	Vocational Training	318	318	0	0	
760,182	18,240	778,422	TOTAL GROSS EXPENDITURE	201,489	196,742	4,747	2	OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	0	0	Support Services	0	0	0	0	
648	1,138	1,786	Early Years Service	1,275	1,192	83	7	OVER
2,322	6,238	8,560	Primary Schools	1,132	1,038	94	9	OVER
3,215	1,503	4,718	Secondary Schools	792	1,097	-305	-28	UNDER
2,047	63	2,110	Additional Support for Learning	526	658	-132	-20	UNDER
894	-9	885	Schools - Other	170	245	-75	0	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	677	677	0	0	
0	0	0	Gateway	0	0	0	0	
68	-24	44	Education Improvement Services	48	47	1	2	OVER
0	755	755	Education - Miscellaneous	0	0	0	0	
0	1,484	1,484	Vocational Training	367	367	0	0	
12,194	11,148	23,342	TOTAL DEPARTMENTAL INCOME	4,987	5,321	-334	-6	UNDER
747,988	7,092	755,080	DIRECT NET EXPENDITURE	196,502	191,421	5,081	3	OVER
40,291	0	40,291	Specific Government Grant	141	141	0	0	
707,697	7,092	714,789	ADJUSTED SERVICE NET EXPENDITURE	196,361	191,280	5,081	3	OVER



Glasgow City Council

Glasgow City Health and Social Care Partnership

Joint Report by the Executive Director of Finance and the
Chief Officer, Glasgow Health and Social Care Partnership

Contact: Sharon Wearing - ext 78838

**Budget Monitoring: 2024/25 Period 4
– Social Work Services**

1. Introduction

- 1.1 This monitoring statement provides a summary of the financial performance of **Social Work Services** for the period 1 April 2024 to 28 June 2024. The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies. The attached monitoring statements compare actual financial performance to date with the budgeted position.
- 1.2 The Glasgow City Integration Joint Board (IJB) is now responsible for the planning and commissioning of health and social care services in the city. While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The IJB hold their own reserves which can be used to mitigate any ongoing or future budget pressures.

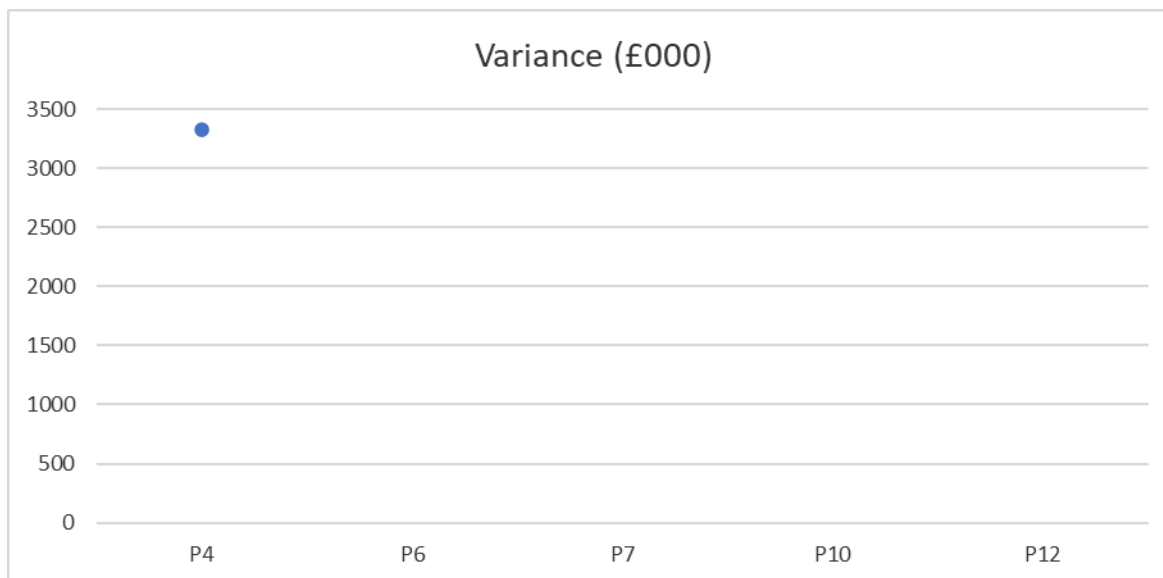
2. Budget Changes

- 2.1 During periods 1 to 4 the net expenditure budget has increased by £562,000.
- 2.2 In Period 3 Criminal Justice budgets (income and expenditure) increased by £1,931,000 for recovery funding from the Scottish Government.
- 2.3 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the powers of the Executive Director of Finance.

3. Summary Position

- 3.1 Gross expenditure is £14,475,000 (7.67%) higher than budget and income is £11,145,000 (11.17%) more than budget, giving net expenditure of £3,330,000 (3.74%) more than budget.

3.2 Variance Comparison



3.3 The 24/25 budget includes a savings target of £15.284m. Currently we are projecting to achieve 58% of this target in this financial year. We have further programmes due to go to the IJB in August which will hopefully increase this value by the end of the financial year. We also have unachieved savings of £0.619m carried forward from previous years which we are currently forecasting achieving £0.529m by March 2025.

4. Reasons for Budget Variances

4.1 Within Social Work Services, the net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Adults	3,295	-
Older People/Physical Disability	-92	-
Children and Families	248	-
Criminal Justice	-101	-
Resources	-20	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

4.2 Adult Services

There is a net overspend of £3,295,000.

This is mainly attributable to an overspend of £2,162,000 net within Homelessness which relates mainly to pressures arising from the impact of Home Office accelerated decision making.

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The variances noted below relate to the remaining care groups in Adult Services excluding homelessness. Third party is overspent by £1,605,000. This is mainly within Learning Disability (£1,396,000) and Mental Health (£200,000) due to demand for care packages being greater than budget availability.

The income over-recovery of £495,000 is mostly within Learning Disability in relation to direct payment recoveries.

4.3 Older People/Physical Disability

There is a net underspend of £92,000.

Employee costs are overspent by £50,000. Overspends in Care Services due to an increase in ill health retirements, agency and overtime use as a result of vacancies is partly offset by underspends across localities, Residential and Day Care due to vacancies and reduced use of agency.

There is an overspend of £198,000 in Transport. Repair costs and vehicle hires costs are currently overspent, repair costs are starting to reduce with the roll out of the new fleet and the removal of older vehicles.

There is an underspend of £87,000 across Purchased Services. This is reflective of current demand for services which continue to be closely monitored and difficulties in finding external provision of low-level support to Carers.

There is an underspend of £48,000 in Supplies and Services mainly due to underspend in alarms in respect of equipment purchase.

Income is over recovered by £210,000 mainly due to direct payment recoveries.

4.4 Children and Families

There is a net overspend of £248,000.

Transfer Payments is overspent by £677,000. There is an overspend in Direct Payments of £29,000 and Direct Assistance of £580,000 which reflects the level of demand and support required in these areas including supporting families with no recourse to public funds.

There is an underspend in Employee Costs of £382,000. This reflects the current number of vacancies across the service, partially offset by the overtime requirement for absence cover in the Children's Houses. Recruitment plans continue to be progressed to fill vacancies as quickly as possible, however this underspend reflects the challenges of recruiting in the current market.

There is an over-recovery in Income of £128,000 which mainly relates to UASC (Unaccompanied Asylum-Seeking Children) income from the Home Office.

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4.5 Resources

There is a net underspend of £19,700.

Employee Costs are underspent by £220,000, mainly due to vacancies. Recruitment plans continue to be progressed to fill vacancies as quickly as possible, however this underspend reflects the challenges of recruiting in the current market.

Transport costs are overspent by £70,000, mainly due to the costs of utilising taxis and increased vehicle hire charges for vehicles used by TASS (Technical and Support Services).

Supplies and Services costs are underspent by £410,000. Within Technical Care Services, Equipu is underspent by £342,000 and Stairlifts by £160,000, a net underspend of £502,000. This is based on activity levels and is offset by an under-recovery in income.

Income is under-recovered by £523,000. Within Technical Care Services there is an under-recovery of £547,000 which reflects current activity across Equipu, Stairlifts, Ceiling Track Hoists and Linguistics.

4.6 Criminal Justice

There is a net underspend of £101,000.

There is an underspend of £101,000 within the non-Section 27 grant funded element of the service due to turnover in employee costs and reduced spend on purchase of services.

5 Action

The Chief Officer continues to manage and review the budget across all areas of the Service in conjunction with the leadership team. The impact of acceleration of Home Office decisions is also being kept under continual review with updates provided to the Executive Director of Finance for the Council to inform funding requirements.

6 Conclusion

Social Work Services is reporting a net overspend of £3,330,000 (3.74%) more than budget for the period 1st April 2024 to 28th June 2024.

The position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

The overall position will continue to be kept under review and any significant changes reported as we move closer to the year end.

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GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT
SERVICE SUMMARY

SOCIAL WORK SERVICES
PERIOD 4 - 1 APRIL 2024 TO 28 JUNE 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
242,739	43,848	286,587	Adults	78,350	63,711	14,639	22.98	OVER
305,414	-7,789	297,625	Older People/Physical Disability	64,294	64,176	118	0.18	OVER
140,576	-4,535	136,041	Children and Families	34,456	34,094	362	1.06	OVER
19,826	3,527	23,353	Criminal Justice	4,237	4,338	-101	-2.33	UNDER
98,468	1,585	100,053	Resources	21,880	22,423	-543	-2.42	UNDER
807,023	36,636	843,659	TOTAL EXPENDITURE	203,217	188,742	14,475	7.67	OVER

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
40,934	31,633	72,567	Adults	23,045	11,701	11,344	96.95	OVER
10,903	40	10,943	Older People/Physical Disability	2,226	2,016	210	10.42	OVER
5,917	784	6,701	Children and Families	-1,465	-1,579	114	-7.22	OVER
5,137	3,627	8,764	Criminal Justice	1,026	1,026	0	0.00	
180,969	-10	180,959	Resources	86,129	86,652	-523	-0.60	UNDER
243,860	36,074	279,934	TOTAL INCOME	110,961	99,816	11,145	11.17	OVER
563,163	562	563,725	NET EXPENDITURE	92,256	88,926	3,330	3.74	OVER
15,482	0	15,482	Specific Grant	2,580	2,580	0		
547,681	562	548,243	REVISED NET EXPENDITURE	89,676	86,346	3,330	3.86	OVER
0	0	0	Transfer from IJB Reserves	-3,330		-3,330		
547,681	562	548,243	FINAL NET EXPENDITURE	86,346	86,346	0		



Glasgow City Council

Neighbourhoods, Regeneration and Sustainability

Joint Report by the Executive Director of Finance and the Executive Director of NRS

Contact: Alison Duffy – 07554 950796

Budget Monitoring: Period 4 – Neighbourhoods, Regeneration and Sustainability

1. Introduction

- 1.1 This monitoring statement provides a summary of the revenue financial performance of **Neighbourhoods, Regeneration and Sustainability** for the period 1 April 2024 to 28 June 2024.
- 1.2 The statement is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.
- 1.3 The attached monitoring statements compare actual financial performance to date with the budgeted position.

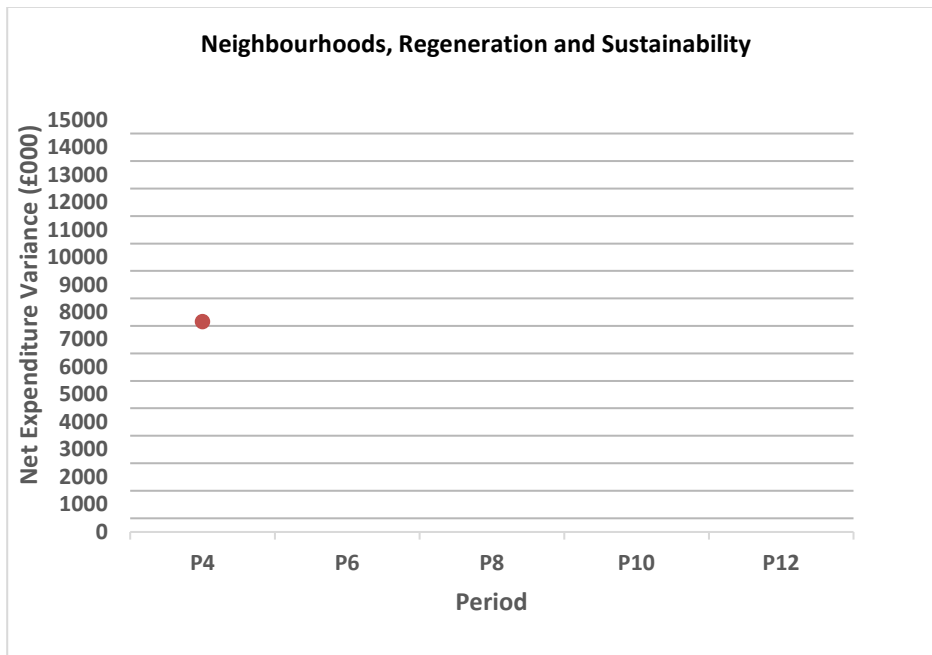
2. Budget Changes

- 2.1 The gross expenditure budget has decreased during the periods 1 to 4 by £0.480m. The gross income budget has decreased by £7.255m. The net expenditure budget has therefore increased by £6.775m to period 4. The cumulative net expenditure budget is £202.140m at the 28 June 2024.
- 2.2 The significant changes during periods 1 to 4 are as follows:
 - 2.2.1 The income budget has decreased by £0.740m within Roads Operations as a result of a budget virement from the Budget Support Fund.
 - 2.2.2 The income budget has decreased by £6.000m over a number of services as a result of a budget virement from the general fund to support budget pressures.
 - 2.2.3 The budget changes relate to a number of budget transfers during the period to reflect service reconfigurations and include adjustments approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

3.1 Gross expenditure is £6.235m (5%) more than budget and gross income is £1.421m (3%) less than budget. This results in net expenditure being £7.656m more than budget at period 4. This overspend is 10% of the overall phased budget.

3.2 Variance Comparison



3.3 The 2024-25 budget includes approved savings of £5.754m. At this stage of the year, it is anticipated actual savings will amount to £2.939m representing 53% of the target. This is reflected in the overall financial position reported in this monitoring statement. There are also recently implemented savings where the financial impact will not be fully reflected until later in the year.

4 Reasons for Variances

4.1 Within Neighbourhoods, Regeneration and Sustainability, the net variances are referenced in the following table.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Sustainability	33	-
Planning and Building Standards	241	-
Housing	-66	-
Regulatory	-124	-
Community Safety	-284	-
Refuse Collection and Disposal	2,065	-
Parks and Open Spaces	50	-
Streetscene	-587	-
Roads Operations	2,485	-
Consultancy Services	188	-
Property Asset Management	3,743	-
Transport	-48	-
Business Support	-40	-
TOTAL	7.656	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

A detailed analysis of the main variances is presented below.

4.2 **Sustainability**

Net expenditure is marginally greater than budget due to a net under recovery of income from fees and charges from EV charging.

4.3 **Planning and Building Standards**

Net expenditure is more than budget due to an increase in expenditure on contractor payments relating to dangerous buildings.

4.4 **Housing**

Net expenditure is less than budget due to lower expenditure on purchase of services and an over recovery of income from HMO fees.

4.5 **Regulatory**

Net expenditure is less than budget due to lower than budgeted staff costs resulting from vacancies within Environmental Services and Trading Standards.

4.6 **Community Safety**

Net expenditure is less than budget due to lower than budgeted staff costs resulting from strict vacancy management and greater than budgeted income from external contributions.

4.7 **Refuse Collection and Disposal**

Net expenditure is £2.065m more than budget due to a number of factors across the service. Employee net costs are £0.867m greater than budget as a result of agency costs and overtime incurred to cover for absence and vacancies. Transport costs are £0.430m more than budget due to the cost of maintaining the Council's aging vehicle fleet. Contractor payments are over budget by £0.564m as a result of higher costs relating to waste disposal. Income is under-recovered by £0.180m due to lower than anticipated fees and charges from commercial waste.

4.8 **Parks and Open Spaces**

Net expenditure is marginally greater than budget due to higher costs relating to bereavement services.

4.9 **Streetscene**

Net expenditure is less than budget due to strict vacancy management.

4.10 **Roads Operations**

Net expenditure is £2.485m more than budget due to energy costs for streetlighting being £1.147m more than budget. Income is £0.734m less than budget due to an under recovery of fees from bus lane enforcement, on-street parking and off-street parking.

4.11 Consultancy Services

Net expenditure is more than budget due to an under recovery of staff costs recharged to the Council's capital programme.

4.12 Property Asset Management

Net expenditure is £3.743m more than budget due to a combination of factors across the entire GCC property estate. Energy costs are £1.341m over budget as a result of significant price increases, property rates are £0.746m over budget due to the recent revaluation, repairs £1.091m over budget, rents £0.380m over budget and rental income £0.276m less than budget. A breakdown by service of the overspends on the GCC property estate is provided in the following table.

Service Area	Net Variance Over/Under (-) Premises Related Expenditure	Net Variance as % of total overspend
	£'000	%
Education	2,704	72
Social Work	874	23
NRS	308	8
City Centre Office Accommodation	399	11
Other	-542	-14
Total	3,743	100

4.13 Transport

Net expenditure is less than budget due to lower costs relating to operational leases partly offset by an under-recovery of income from fees and charges.

4.14 Business Support

Net expenditure is less than budget due to lower than budgeted staff costs resulting from vacancies partly offset by an under recovery of income from fees and charges.

5. Action

- 5.1 The Leadership and Senior Management Teams will continue to closely monitor the Department's financial position in an attempt to ensure the Department manages the financial pressures it faces.

An Action Plan is in place which includes the following:

1. Strict vacancy management controls with only business critical vacancies being approved

2. Strict controls in relation to expenditure, with an 'essential spend only' policy in place
3. Absence Management policies are being adhered to robustly across the Service
4. Controls are in place in relation to overtime and agency expenditure
5. Transport vehicle hires are subject to approval by a senior manager
6. Energy overspends are being publicised to drive improved behaviour across the GCC estate
7. Income is being optimised to maximise recovery

6. Forecast

- 6.1 The department faces significant budget pressures including substantial price increases in energy costs across the entire GCC estate and streetlighting, pressures within Refuse Collection and Waste as a result of sickness absence, transport costs and waste disposal contract increases and within Roads due to transport costs and an under recovery of parking income. All possible action is being taken to mitigate this position where overspends are deemed controllable and are not as a result of e.g., external contract price increases.

- 6.2 Service reforms across the department are being implemented as quickly as possible as they will be key to improving the net expenditure position.

**GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT**

**NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY
PERIOD 4: 1 April 2024 to 28 June 2024**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
969	1,637	2,606	Sustainability	473	550	-77	-14		UNDER
9,093	450	9,543	Planning and Building Standards	2,313	2,082	231	11		OVER
121,739	-22	121,717	Housing	19,055	19,097	-42	0		UNDER
11,057	-282	10,775	Regulatory	2,485	2,585	-100	-4		UNDER
23,216	354	23,570	Community Safety	3,993	4,218	-225	-5		UNDER
77,066	500	77,566	Refuse Collection and Disposal	19,952	18,067	1,885	10		OVER
25,371	-4	25,367	Parks and Open Spaces	5,764	5,759	5	0		OVER
22,474	-500	21,974	Streetscene	4,432	5,031	-599	-12		UNDER
56,540	-2,818	53,722	Roads Operations	10,299	8,548	1,751	20		OVER
11,419	-142	11,277	Consultancy Services	4,685	4,410	275	6		OVER
193,764	259	194,023	Property Asset Mangement	51,380	47,698	3,682	8		OVER
13,787	0	13,787	Transport	2,650	3,089	-439	-14		UNDER
11,763	88	11,851	Business Support	2,518	2,630	-112	-4		UNDER
578,258	-480	577,778	TOTAL GROSS EXPENDITURE	129,999	123,764	6,235	5		OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
594	971	1,565	Sustainability	280	390	-110	-28		UNDER
6,818	0	6,818	Planning and Building Standards	2,112	2,122	-10	0		UNDER
122,610	0	122,610	Housing	18,481	18,457	24	0		OVER
3,653	71	3,724	Regulatory	917	893	24	3		OVER
11,319	272	11,591	Community Safety	2,289	2,230	59	3		OVER
11,649	-200	11,449	Refuse Collection and Disposal	3,012	3,192	-180	-6		UNDER
10,800	-52	10,748	Parks and Open Spaces	2,914	2,959	-45	-2		UNDER
114	0	114	Streetscene	19	31	-12	-39		UNDER
62,699	-5,420	57,279	Roads Operations	11,400	12,134	-734	-6		UNDER
8,701	0	8,701	Consultancy Services	2,551	2,464	87	4		OVER
129,872	-2,897	126,975	Property Asset Mangement	1,599	1,660	-61	-4		UNDER
13,721	0	13,721	Transport	2,684	3,075	-391	0		UNDER
343	0	343	Business Support	11	83	-72	-87		UNDER
382,893	-7,255	375,638	TOTAL DEPARTMENTAL INCOME	48,269	49,690	-1,421	-3		UNDER
195,365	6,775	202,140	DIRECT NET EXPENDITURE	81,730	74,074	7,656	10		OVER
0	0	0	Specific Government Grant	0	0	0	0		
195,365	6,775	202,140	ADJUSTED SERVICE NET EXPENDITURE	81,730	74,074	7,656	10		OVER



Glasgow City Council

Financial Services

Report by the Executive Director of Finance

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 4 - Financial Services

1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2024 to 28 June 2024.

The monitoring statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

2.1 During periods 1 to 4 the net expenditure budget has increased by £0.874m to 29 June 2024.

2.2 The significant changes to period 4 are:

2.2.1 Expenditure budgets have increased by £0.612m to reflect the drawdown of previously approved carry forwards.

2.2.2 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

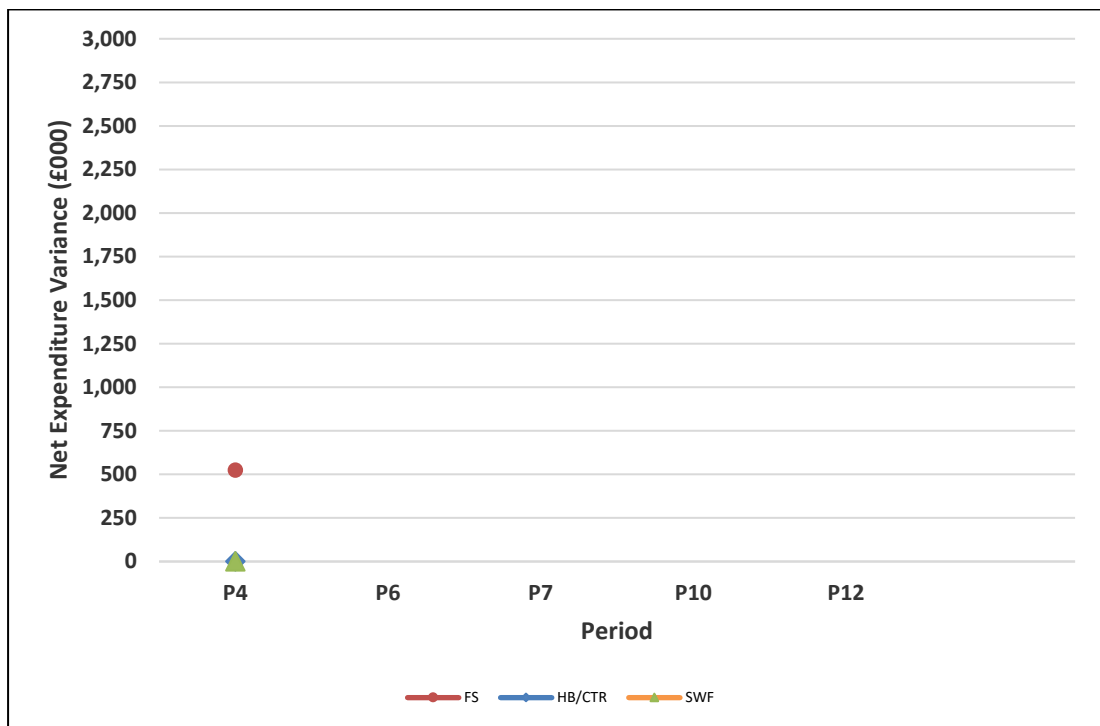
3.1 Gross expenditure is £0.205m more than estimate and income is £0.320m less than estimate. This results in a departmental net overspend of £0.525m (3%) to date.

3.2 Financial Services is also responsible for benefit payments, including related income streams, and Council Tax Reduction. Council Tax Reduction and Benefits Payments expenditure which is currently reporting net expenditure of £87.527m which is which is online with budget.

3.3 Financial Services is also responsible for ring-fenced funds, including the Scottish Welfare Fund. These are all reporting on-line with budget however due to the demand for grants from the Scottish Welfare Fund the priority level has been set at the highest rating of High Most Compelling. This is being closely monitored.

3.4 Overall the Financial Services Department shows a net overspend of £0.525m (0%).

3.5 Variance Comparison



3.6 The 2024-25 budget includes approved service savings of £15.246m. At this stage of the year, it is anticipated that actual savings will amount to £15.246m representing 100% of target. This is reflected in the overall financial position reported in this monitoring statement.

4. Reasons for Variances

4.1 Within Financial Services, the main net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Catering and Facilities Management	981	-
Customer and Business Services	-380	-
Other Financial Services Divisions	-76	-

As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

4.2 Catering and Facilities Management

The net overspend of £0.981m is mainly due to an under recovery of income within Encore venues, overspends within employee costs and continued pressure within food provision costs.

4.3 Customer and Business Services

The net underspend of £0.380m is mainly due to an underspend in employee costs.

4.6 Other Financial Services Divisions

The net underspend is mainly due to an underspend in employee costs.

5. Action

The Executive Director of Financial Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures outlined in this report.

6. Forecast

The senior management team will continue to address the financial pressures through a series of management actions to mitigate the overspend.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

FINANCIAL SERVICES
PERIOD 4: 1 APRIL 2024 TO 28 JUNE 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
12,383	-4	12,379	Financial Strategy & Management	1,901	1,867	34	2	OVER
1,740	0	1,740	Audit & Inspection	456	451	5	1	OVER
17,512	0	17,512	Support Services	836	836	0	0	
3,404	221	3,625	Assessor & E.R.O.	710	833	-123	-15	UNDER
3,751	0	3,751	Strathclyde Pension Fund Office	941	941	0	0	
30,041	1,035	31,076	Customer & Business Services	6,950	7,331	-381	-5	UNDER
71,474	316	71,790	Catering and Facilities Management	17,669	16,999	670	4	OVER
140,305	1,568	141,873	TOTAL DEPARTMENTAL EXPENDITURE	29,463	29,258	205	1	OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,624	0	9,624	Financial Strategy & Management	3	0	3	0	OVER
366	0	366	Audit & Inspection	12	12	0	0	
2,565	0	2,565	Support Services	1	0	1	0	OVER
62	221	283	Assessor & E.R.O.	224	236	-12	-5	UNDER
4,688	0	4,688	Strathclyde Pension Fund Office	0	0	0	0	
8,267	403	8,670	Customer & Business Services	1,373	1,374	-1	0	UNDER
65,065	35	65,100	Catering and Facilities Management	10,650	10,961	-311	-3	UNDER
90,637	659	91,296	TOTAL DEPARTMENTAL INCOME	12,263	12,583	-320	-3	UNDER
49,668	909	50,577	DIRECT DEPARTMENTAL NET EXPENDITURE	17,200	16,675	525	3	OVER
0	0	0	Specific Government Grant	0	0	0		
49,668	909	50,577	ADJUSTED DEPARTMENTAL NET EXPENDITURE	17,200	16,675	525	3	OVER

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	59,820	59,820	0	0
13,609	-194	13,415	Discretionary Housing Payments	3,349	3,349	0	0
78,455	0	78,455	Council Tax Reduction	77,142	77,142	0	0
355,411	-194	355,217	TOTAL BENEFIT EXPENDITURE	140,311	140,311	0	0

INCOME TO DATE

263,347	0	263,347	Housing Benefit Payments	52,643	52,643	0	0
0	141	141	Discretionary Housing Payments	141	141	0	0
263,347	141	263,488	TOTAL BENEFIT INCOME	52,784	52,784	0	0
92,064	-335	91,729	COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET E	87,527	87,527	0	0

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	300	7,668	Scottish Welfare Fund	1,742	1,742	0	0	
149,100	874	149,974	ADJUSTED SERVICE NET EXPENDITURE	106,469	105,944	525	0	OVER



Glasgow City Council

Chief Executive's Office

Joint Report by the Executive Director of Finance and the Chief Executive

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 4 – Chief Executive's Office

1. Introduction

This monitoring statement provides a summary of the financial performance of the **Chief Executive's Office** for the period 1 April 2024 to 28 June 2024.

The monitoring statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

2.1 During periods 1 to 4 the net expenditure budget has increased by £16.069m to 28 June 2024.

2.2 The significant changes to period 4 are:

2.2.1 Gross expenditure budgets have increased by £17.024m to reflect the drawdown of previously approved carry forwards.

2.2.2 Income and expenditure budgets increased by £11.259m due to funding received from the Scottish Government for No One Left Behind Tackling Child Poverty (£5.357m) and All Age Employability Support (£5.902m).

2.2.3 Gross expenditure budgets have decreased by £0.722m to reflect the transfer of budget to Social Work (£0.422m) and Financial Services (£0.300m) for Tackling Poverty funding.

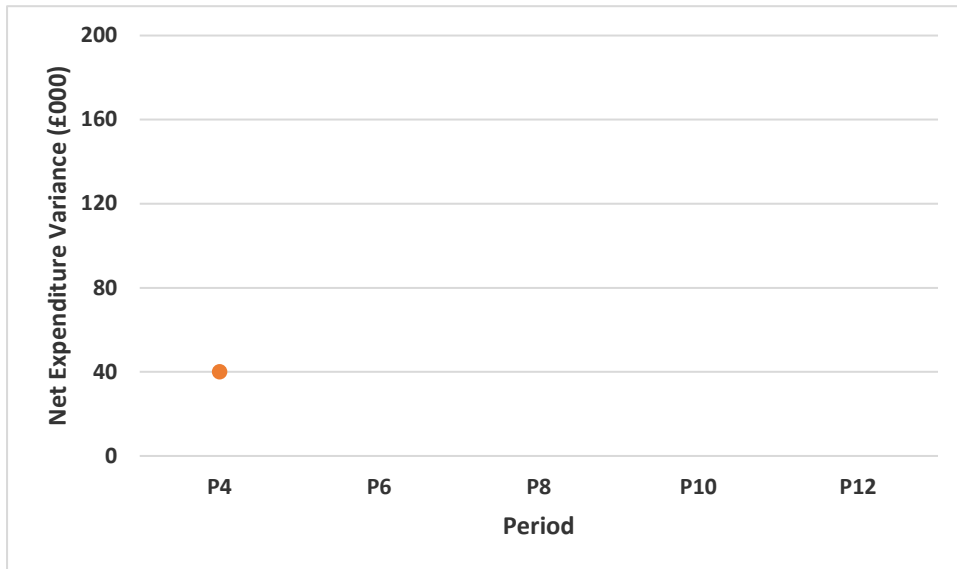
2.2.4 Income and expenditure budgets increased by £0.500m due to an adjustment made to staff recharges.

2.2.5 Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

3.1 Gross expenditure is £83,000 more than budget and income is £43,000 more than budget. This results in a net overspend of £40,000 to date. This is mainly due to overspends in employee costs.

3.2 Variance Comparison



3.3 The 2024/25 budget includes approved savings of £1.878m. At this stage of the year, it is anticipated that actual savings will amount to £1.660m representing 88% of target. This is reflected in the overall financial position reported in this monitoring statement.

4. **Reasons for Variances**

4.1 Within Chief Executive's Office, the net variances are referenced in the table below:

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Communication and Corporate Governance	98	-
Legal & Administration	40	-
Human Resources	12	-
Transformation and Financial Inclusion	-28	-
Economic Development	-82	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable

A detailed analysis of variances is presented below:

4.2 **Communication and Corporate Governance**

The overspend of £98,000 is mainly due to a lack of attrition and delayed delivery of savings resulting in an overspend in Employee Costs.

4.3 **Legal & Administration**

The overspend of £40,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.4 **Human Resources**

The overspend of £12,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.5 **Transformation and Financial Inclusion**

The underspend of £28,000 is mainly due to an underspend in Transfer Payments.

4.6 **Economic Development**

The underspend of £82,000 is mainly due to an underspend in Transfer Payments.

5. Action

No action is required at this stage.

6. Forecast

It is anticipated that the department as a whole will remain within the annual budgeted net expenditure.

OFFICIAL
GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

CHIEF EXECUTIVE'S OFFICE
Period 4: 1 APRIL 2024 TO 28 JUNE 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
9,713	29	9,742	Communication and Corporate Governance	2,712	2,638	74	3		OVER
11,476	98	11,574	Legal & Administration	3,202	3,075	127	4		OVER
4,513	539	5,052	Human Resources	1,450	1,439	11	1		OVER
7,216	14,642	21,858	Transformation and Financial Inclusion	920	968	-48	-5		UNDER
48,736	0	48,736	ICT	8,980	8,980	0	0		
42,470	11,576	54,046	Economic Development	13,376	13,457	-81	-1		UNDER
124,124	26,884	151,008	TOTAL GROSS EXPENDITURE	30,640	30,557	83	0		OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
294	56	350	Communication and Corporate Governance	9	33	-24	-73		UNDER
6,816	0	6,816	Legal & Administration	1,201	1,114	87	8		OVER
315	0	315	Human Resources	1	2	-1	0		UNDER
478	0	478	Transformation and Financial Inclusion	265	285	-20	-7		UNDER
8,131	0	8,131	ICT	1,115	1,115	0	0		
1,673	10,759	12,432	Economic Development	109	108	1	1		OVER
17,707	10,815	28,522	TOTAL DEPARTMENTAL INCOME	2,700	2,657	43	2		OVER

106,417	16,069	122,486	DIRECT NET EXPENDITURE	27,940	27,900	40	0		OVER
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0 Specific Government Grant 0

106,417	16,069	122,486	ADJUSTED SERVICE NET EXPENDITURE	27,940	27,900	40	0		OVER
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Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Anne Ross Ext 78342

Budget Monitoring: Period 4 - Related Companies and Joint Boards

1. Introduction

This monitoring statement provides a summary of the financial performance of **Related Companies and Joint Boards** for the period 1 April to 28 June 2024.

The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position of service fees due to, and service income due from the council's Arms-Length Organisations (ALEO's).

The council's budget includes estimated contributions from City Building Glasgow (Joint Venture) and City Building Contracts (£4.5m), and City Property (£3.965m).

2. Budget Changes

During period 4, net expenditure budget increased by £4.127m due to a drawdown from the Budget Support Fund by City Building.

3. Summary Position

Net expenditure is in line with budget to date.

4. Forecast

It is anticipated that net expenditure within Related Companies will remain within annual budget as shown in the attached monitoring statements.

As mentioned above, the Council's budget includes estimated contributions from Related Companies of £8.465m in 2024/25.

As in previous years, any significant variances and issues will be reported during the year to this Committee.

**GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT**

**RELATED COMPANIES AND JOINT BOARDS
PERIOD 4 : 1 APRIL TO 28 JUNE 2024**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance	
£000	£000	£000		£000	£000	£000	%
2,160	2,350	4,510	City Building Joint Venture	540	540	0	0
500	1,777	2,277	City Building Contracts	518	518	0	0
84,342	0	84,342	Glasgow Life	26,336	26,336	0	0
4,118	0	4,118	Jobs & Business Glasgow	1,030	1,030	0	0
2,141	0	2,141	City Property (Glasgow) LLP	687	687	0	0
2,065	0	2,065	City Property Investment	581	581	0	0
10,820	0	10,820	Strathclyde Partnership for Transport	2,705	2,705	0	0
106,146	4,127	110,273	TOTAL GROSS EXPENDITURE	32,397	32,397	0	0

INCOME TO DATE

Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance	
£000	£000	£000		£000	£000	£000	%
44	0	44	City Building Joint Venture	8	8	0	0
0	0	0	City Building Contracts	0	0	0	0
0	0	0	Glasgow Life	0	0	0	0
0	0	0	Jobs & Business Glasgow	0	0	0	0
0	0	0	City Property (Glasgow) LLP	0	0	0	0
0	0	0	City Property Investment	0	0	0	0
0	0	0	Strathclyde Partnership for Transport	0	0	0	0
44	0	44	TOTAL DEPARTMENTAL INCOME	8	8	0	0
106,102	4,127	110,229	DIRECT NET EXPENDITURE	32,389	32,389	0	0
0	0	0	Specific Government Grant	0	0	0	0
106,102	4,127	110,229	ADJUSTED SERVICE NET EXPENDITURE	32,389	32,389	0	0



Glasgow City Council

Common Good

Report by the Executive Director of Finance

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 4 – Common Good

1. Introduction

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2024 to 28 June 2024.

It is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

There were no budget changes to the common good budget during periods 1 to 4.

3. Summary Position

This monitoring report covers a period equivalent to 25% of the financial year. Gross expenditure to date is £84,000, which is 11% of the annual gross expenditure budget. Gross income received to date is £74,000, resulting in net expenditure of £10,000.

Historically, the majority of gross expenditure incurred by the Common Good Fund relates to Civic Receptions held throughout the year, with a budget of £437,000.

The table below details the year to date expenditure on Civic Receptions:

Category	Actual Costs
Anniversaries	£28,154
Charities	£11,098
Events	£7,114
International Visitors	£1,007
Special Individuals	£2,692
Administration costs	£12,700
Total	£62,765

4. Forecast

There has been spend to date of £62,765 and a further £73,365 being committed for civic receptions in 2024/25. The remaining civic receptions expenditure budget of £300,870 is available for spend up to 31 March 2025.

In addition, £38,550 has been committed in respect of events beyond 2024/25 and it is envisaged that this will be funded from future year's budget. These figures reflect the revision of hospitality costs in relation to increased prices, together with other changes to the list of events. A detailed breakdown of the commitments for 2024/25 and beyond is provided in Appendix 1.

Income is mainly derived from returns on Common Good investments and these returns are closely monitored throughout the year. Any significant fluctuations in Common Good income up to 31 March 2025 will be reflected through budget changes in 2024/25 with a view to maintaining the overall capital value of the Fund.

The Common Good Fund is expected to remain within the annual net expenditure budget for 2024/25.

Appendix 1

Civic Receptions Committed 2024/25

2024/25 Civic Hospitality Commitments				
Date	Function	Approved	Cost	Category
10-Aug-24	Cameronian's Ceremony	19-Apr-24	£180	Anniversaries
03-Oct-24	Glasgow Mid Argyll Shinty Club 100th Anniversary	22-Mar-24	£3,600	Anniversaries
04-Oct-24	Centenary of 214th Glasgow Company BB Ex-Members' Association	20-Mar-23	£3,500	Anniversaries
05-Oct-24	Scottish Conjurers' Association 100th anniversary	16-Feb-24	£700	Anniversaries
06-Nov-24	Lodge Possilpark 1330 Centenary	11-Sep-23	£4,950	Anniversaries
13-Nov-24	VTO 50th Anniversary	31-May-24	£6,250	Anniversaries
28-Mar-25	Centenary of Cardonald Ladies Bowling Club	20-Apr-23	£5,000	Anniversaries
	Total for Anniversaries		£24,180	

Date	Function	Approved	Cost	Category
03-Jul-24	Cultural Heritage Hub - Eurocities	23-Apr-24	£1,000	International Visitors
08-Jul-24	European Heritage Hub	05-Jun-24	£350	International Visitors
11-Jul-24	HR Dance Project Nuremberg	16-Feb-24	£500	International Visitors
22-Jul-24	Havana Delegation	05-Jun-24	£500	International Visitors
25-Jul-24	Fullbright Scotland Summer Institute	05-Feb-24	£140	International Visitors
24-Sep-24	Lodge Albrecht Dürer Visit to Glasgow	22-Apr-24	£1,000	International Visitors
07-Oct-24	Eurocities Working Group	25-Jun-24	£600	International Visitors
24-Oct-24	ASSIST Delegations	03-Apr-24	£840	International Visitors
04-Nov-24	Danish Embassy / Scottish Cities Alliance	21-Jun-24	£1,600	International Visitors
	Total for International Visitors		£6,530	

Date	Function	Approved	Cost	Category
27-Jun-24	Full Council Civic	13-May-24	£1,600	Special Individuals
28-Jun-24	BEM Presentation Audrey Dempsey	03-Jun-24	£400	Special Individuals
02-Aug-24	BEM Presentation for Kailash Malhotra	29-Sep-23	£320	Special Individuals
	Total for Special Individuals		£2,320	

Date	Function	Approved	Cost	Category
29-Jun-24	Armed Forces Day 2024	19-Apr-24	£12,150	Events
18-Jul-24	Nelson Mandela Day	11-Mar-24	£1,050	Events
19-Jul-24	Merchant City Festival	28-Apr-24	£1,050	Events
15-Aug-24	Piping Live!	04-Jun-24	£1,000	Events
03-Sep-24	Merchant Navy Day	20-Feb-24	£1,500	Events
04-Sep-24	International Inclusive Dance Festival 'Gathered Together'	08-Mar-24	£420	Events
05-Sep-24	CEIS 40th anniversary	08-Apr-24	£1,400	Events
26-Sep-24	CIPFA Scotland	13-May-24	£1,050	Events
22-Oct-24	Garden of Remembrance	30-Apr-24	£1,125	Events
17-Nov-24	Christmas Light Switch On	19-Jun-24	£8,000	Events
04-Dec-24	Blessing of the Crib	19-Jun-24	£1,035	Events
06-Dec-24	Children's Party	19-Jun-24	£5,720	Events
07-Dec-24	Baby's First Christmas	19-Jun-24	£4,835	Events
	Total for Events		£40,335	

Total Civic Hospitality Commitments for 2024/25	£73,365
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Civic Receptions Committed 2025/26

2025/26 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
05-Jun-25	Blue Triangle 50th Anniversary	13-Jun-24	£5,000	Anniversaries
06-Jun-25	Glasgow Philharmonic Male Voice Choir Centenary	21-Jul-23	£3,500	Anniversaries
01-Aug-25	150th Anniversary of Lodge Kenmuir "Springburn" No.570	05-Apr-24	£6,000	Anniversaries
19-Sep-25	Lodge Riddrie Centenary	25-Apr-24	£5,500	Anniversaries
	Total for Anniversaries		£20,000	

Date	Function	Approved	Cost	Category
29-May-25	Glasgow Senior Citizens Orchestra	18-Jun-24	£350	Events
	Total for Events		£350	

Total Civic Hospitality Commitments for 2025/26	£20,350
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Civic Receptions Committed 2026/27

2026/27 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
14-May-26	City Mission 150th Anniversary	21-Dec-22	£4,000	Anniversaries
22-May-26	Lodge Western 1346 Centenary	22-Apr-24	£2,200	Anniversaries
	Total for Anniversaries		£6,200	

Total Civic Hospitality Commitments for 2026/27

£6,200

Civic Receptions Committed 2027/28

2027/28 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
08-Oct-27	Incorporation of Tailors 500th Anniversary	26-Mar-24	£12,000	Anniversaries
	Total for Anniversaries		£12,000	

Total Civic Hospitality Commitments for 2027/28

£12,000

Note: commitments reported to this committee for the first time have been highlighted in bold.

OFFICIAL

**GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT**

**COMMON GOOD
PERIOD 4 - 1 APRIL 2024 TO 28 JUNE 2024**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget	HEADING	Actual	Remaining Budget	Budget Spent to Date
£000	£000	£000		£000	£000	%
437	0	437	Civic Hospitality	63	374	14
93	0	93	Property Costs	21	72	23
268	0	268	Miscellaneous Charges	0	268	0
798	0	798	TOTAL GROSS EXPENDITURE	84	714	11

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget		Actual	Remaining Budget	Budget Received to Date
£000	£000	£000		£000	£000	%
500	0	500	Investment Income & Realised Gains	0	500	0
43	0	43	Commission	9	34	21
255	0	255	Rental Income	65	190	25
798	0	798	TOTAL DEPARTMENTAL INCOME	74	724	9
0	0	0	NET EXPENDITURE/NET INCOME (-)	10	-10	0