

REPORT TO:East Lothian CouncilMEETING DATE:25 February 2025BY:Executive Director for Council ResourcesSUBJECT:Quarter 3 Financial Review 2024/25

1 PURPOSE

1.1 To provide an update on the in-year financial position at the end of December 2024.

2 **RECOMMENDATIONS**

- 2.1 The Council is recommended to:
 - Note the outcome of the Quarter 3 financial performance against approved budgets and the underlying financial pressures faced by the council.
 - Note the additional funding received from the Scottish Government to meet specific policy initiatives.
 - Note the range of ongoing intervention measures approved by Council.
 - Note that financial review reports will continue to be reported to Council for scrutiny while the risk environment remains heightened.
 - Note the update on the wider financial environment and current risks.
 - Note the update on Prudential and Treasury Indicators.

3 BACKGROUND

3.1 The Council continues to face increasing demand and cost pressures which present significant challenges to financial sustainability. The most significant of these pressures arises from demand led service areas particularly within Health and Social Care Services delegated to the Integration Joint Board (IJB), Children's Services and Homelessness. In addition, there remain pressures arising from the timing and delivery of planned financial savings.

- 3.2 The Quarter 2 report to Council noted an overall forecast in-year pressure of £8.5 million, and after the application of planned reserves the unplanned overspend was forecast to be £3.7 million. The Council continues to face a number of significant financial and other risks, both this year and in future years, and these will continue to be closely monitored.
- 3.3 In response to these risks, and with a view to managing the in-year financial pressures, Council approved a series of control measures at the June 2024 meeting which the Council Management Team (CMT) is responsible for applying.
- 3.4 The significance of these pressures continues to be reflected in the Corporate Risk Register where "Managing the Financial Environment" remains the highest ever scoring risk and consequently addressing this is a key corporate priority.
- 3.5 Council will consider the budget for 2025/26 onwards on 18 February, which seeks to address some of highest risk areas through increased investment but continues to reflect significant funding pressures over the medium term. Within this context, the Finance Service will continue to work with colleagues across the Council to manage expenditure commitments in 2024/25 and the future implications going forward.

General Services Revenue Summary – Quarter 3

- 3.6 An analysis of the financial position across service groups is set out in **Appendix 1** with further details in the paragraphs below.
- 3.7 At Quarter 3, before applying planned use of reserves and significant oneoff mitigations, there is a forecast overspend of £6.3 million, which is a reduction in the forecast overspend at quarter 2 (£8.5 million).
- 3.8 Within that overspend, there are various one-off costs that are being funded from earmarked reserves. The planned use of earmarked reserves for one-off funding totals £1.736 million split as follows:
 - Planned use of Transformation Fund and other ring-fenced funds, £1.631 million
 - Planned use of Health and Social Care (IJB delegated services), £105,000 – this figure has been agreed with the IJB Chief Financial Officer.
- 3.9 Taking this into account, the recurring overspend is £4.6 million which is aligned to the two main areas of financial pressure, Children's Services and Adult Care Services delegated to the IJB.

- 3.10 Within the agreed budget for 2024/25, the Council has planned use of general fund reserves and £1.878 million will be required in this financial year.
- 3.11 As has been reported previously, during 2024/25 the Council received a VAT rebate of £1.4 million in relation to a non-business claim for sports and leisure which date back to 1981. This claim was lodged in 2011 and was dependent on the completion of several court cases before being confirmed. This is a one-off benefit which reduces the in-year budget pressure on a non-recurring basis.
- 3.12 In addition, the Council has received a further VAT rebate of £275,000 in relation to coastal car parking charges, this is also a one-off benefit which will reduce the in-year budget pressure on a non-recurring basis. Alongside this, the Council will benefit on an ongoing basis from retaining a greater proportion of the income for some of its coastal car parks.
- 3.13 Taking the planned use of reserves and one-off VAT mitigations into account, the unplanned use of reserves is £1.1 million. This represents an improvement on the £3.7 million forecast overspend position reported at Quarter 2.
- 3.14 The main pressures are:
 - <u>IJB projected overspend, £2.8 million</u> the forecast overspend is due to pressures in commissioned care services, specifically external care homes and support services, as well as delays to delivering some of the planned savings within the timescales reflected in the budget. The forecast overspend is unchanged from that reported at Quarter 2. Active consideration of measures to mitigate the remaining financial pressures are ongoing. The forecast overspend includes the elements relating to IJB budgets which it may be necessary for the Council to meet through additional contributions, if the overspend cannot be mitigated. This remains subject to ongoing discussion in the context of extremely limited reserve balances sitting within the IJB accounts.
 - <u>Children's Services projected overspend, £2.2 million</u> relating to external residential pressures. This pressure is shown in the management line in Appendix 1 with the external residential school's budget forecast to have an overspend of more than £2 million. Work is ongoing to identify options in East Lothian for clients in external settings who could be brought back safely to the area. This projected overspend is £400,000 less than Quarter 2 due to several external fostering placements ending, reduced commitments in the secure budget, clawbacks for agency rates at Kamali House and increased savings from staffing vacancies with active recruitment for vacant posts ongoing.
 - <u>Community Housing, £450,000</u> this includes an undelivered saving of £275,000 (see section 3.21) as well as continuing high demand for homeless services. This pressure has increased by around £20,000 since Quarter 2.

- <u>Savings assessed as unachievable in 2024/25, £2.019 million</u> no change from Quarter 2, see further information on progress on delivering efficiencies.
- 3.15 A substantial proportion of these pressures will be recurring beyond this financial year, and this is recognised within the budget proposals for 2025/26 consideration by Council on 18 February 2025.
- 3.16 These pressures have been partially offset by:
 - <u>The two VAT rebates, £1.675 million</u>, noted in section 3.11.
 - <u>Staffing Underspends £3 million</u> this is the net position after adjusting for the £2 million staff turnover savings and is due to vacancies aligned to the intervention measures agreed by Council to mitigate the forecast in-year overspend.
- 3.17 As noted in the Quarter 2 report, further work has confirmed there are some increased underspends in Education. This relates to increased savings from staff vacancies with active recruitment to fill vacancies ongoing and lower than forecast uptake in partner provider places for preschool. These in-year savings are assessed as one-off as more partner providers come on board in 2025/26.

Risks and Other Factors

- 3.18 There are several factors that may impact the financial position:
 - Any increase in requirements for demand led services such as Homelessness, Children's and Adult Social Work commissioned services.
 - Any weather emergencies events such as heavy snow, flooding or further storms could increase costs for the Council, particularly in Infrastructure Services.
 - The forecast overspend assumes some slippage in the delivery of agreed savings; however, there is a residual risk to the delivery of the remaining savings, with further information set out in section 3.21.
 - The 2023/24 accounts remain subject to audit, and any material changes to the outturn position could impact on the availability of reserves to support financial resilience.
 - Further staff turnover across the Council.
 - Any additional funding from the Scottish Government.
 - Review of accounting treatment focused on accruals and prepayments which may give rise to additional one-off mitigations.
 - Population growth and demographic change in East Lothian continue to pose significant ongoing challenges which are likely to remain and increase over the longer term based on current projections.

Approved Mitigations

- 3.19 At the 25 June 2024 Council meeting, the Council approved the following control measures which the Council Management Team is responsible for applying, they are:
 - Recruitment posts will only be filled if there would be an obvious detrimental impact on the three agreed short-term Council Plan priorities from not doing so and sign-off has been given by CMT and EMT. This may result in ongoing disruptions to service delivery and closure of Council facilities, and bi-weekly recruitment will continue.
 - All Council managers must operate within approved budget levels, preserving underspends where possible.
 - Where a service is overspent or at risk of overspending, urgent financial recovery actions will be required to bring spending in line with approved budget levels.
 - Use of agency staff should be kept to a minimum and should be kept under close review.
 - Council officers will continue to work with partner bodies including the IJB to explore all options to try and mitigate overspends and ensure spending remains aligned to approved budgets.
 - In-year financial review papers will continue to be reported to Council rather than to Cabinet.
- 3.20 These control measures will remain under review and consideration will be given to any necessary adjustments to these as part of the provisional 2024/25 outturn report which will be reported to Council in June.

2024/25 Efficiencies

- 3.21 At this stage, £3.723 million of the approved efficiencies have been achieved, £2.183 million are assessed as achievable but with further work required before the saving can be realised, and £2.019 million are assessed as achievable but not in the current financial year. <u>Appendix 2</u> sets out the position in more detail. The savings that are achievable in time but will not fully deliver planned savings this year are:
 - <u>Charging for Garden Waste Collection, £57,000</u> due to the timing of the introduction of the service, July 2024, a full year of income will not be achieved in 2024/25. Based on uptake, the full income target will be met in 2025/26.
 - <u>Review of Management of Sports Facilities, £187,000</u> work is ongoing to deliver this saving, but the timing means it will only be fully delivered in 2024/25.
 - <u>Asset Review, £1 million</u> work is ongoing and in time savings that meet the target are expected to be delivered.

- <u>Review of Adaptations, £275,000</u> s service review of Private Sector Housing Grant is being undertaken to identify options to deliver the savings from 2025/26.
- Income generation, £500,000 this will not be achieved during 2024/25; however, work is progressing to develop proposals, and should they be implemented then income will be generated in future years.
- 3.22 In addition to the above, there is an ongoing pressure of £300,000 linked to the non-delivery of a saving planned for 2023/24, to review public holidays. This remains under review.

Council Tax

3.23 At this stage, there is a forecast surplus in the Council Tax budget of £500,000 (0.6% of the budget). This is due to an increase in the number of dwellings over and above the estimates incorporated into the budget, along with earlier occupation of the dwellings being completed this financial year. This has been taken account of in the Council Tax assumptions for 2025/26.

Additional Scottish Government Funding

- 3.24 Since Council approved the 2024/25 budget in February 2024, there has been additional funding of £12.554 million from the Scottish Government to support policy commitments. This is set out in more detail in <u>Appendix</u> <u>3</u>.
- 3.25 Of the additional funding received, approximately £5m has been transferred to the IJB to fund the delivery of policy commitments within Health and Social Care. These funding streams are to support existing commitments or specific national policy objectives so they cannot help to offset wider pressures on the Council's financial position.
- 3.26 In line with Council's decision in April 2024, additional funding of £1.217m has been applied as follows and is reflected within the forecast position noted in this report:
 - To mitigate the risks of overspends which arise from delays to delivering agreed savings.
 - To reduce the planned use of reserves in 2024/25
 - To offset wider and emerging risks throughout the next financial year.
- 3.27 Other funding has been for policy commitments, including funding for the additional element of the pay award, the retained teachers support and additional funding for the Scottish Welfare Fund.

Integrated Joint Board

3.28 The IJB has delegated authority over most of the Health and Social Care budget along with a small number of other budgets within Community

Housing, the Housing Revenue Account (HRA) and Housing Capital. The management of these resources remains in line with the scheme of integration and wider overall IJB resources.

- 3.29 At this stage, there is a £2.8 million pressure forecast for the IJB. The main reason for the pressure is forecast overspend on Adult Social Work and Learning Disability commissioned services, as well as delays to the delivery of agreed savings. These are demand led areas of service.
- 3.30 The IJB Chief Officer has established a group to review progress with the service recovery plan and consider options to mitigate these pressures and reduce costs across the wider IJB operations. The Finance Service participates in supporting this work.
- 3.31 The £2.8 million forecast overspend represents a significant risk to the Council if the IJB is unable to offset these pressures from its own resources.

Financial Sustainability

- 3.32 The scale of the financial challenges outlined in this report present a significant threat to the Council's financial sustainability and capacity to sustain front-line service delivery over the medium term. These pressures arise from significant increases to the cost of delivering services, growing demands aligned to population growth, and continued reductions and direction in national funding. The recurring pressures mean that the five-year outlook for the Council reflects significant gaps between available funding and expenditure demands. Although a balanced budget has now been agreed for 2025/26, without significant increases in funding, the Council will face difficult decisions about how the gap can be closed in the years beyond this.
- 3.33 If the forecast overspend does materialise as projected, this will need to be met from reserves. As a reminder the Council has a minimum level of unearmarked general reserves, and any allocation to draw further from the reserves will place this below the minimum agreed level and will require other earmarked reserves to be repurposed to replenish this. This presents a risk to the Council's capacity to enable change and reshape service delivery to deliver planned savings.
- 3.34 The national settlement remains aligned to the delivery of wider national policy commitments and settlement conditions which means there are limited options available to redirect funding streams without an impact on the specific policy delivery.
- 3.35 Alongside these national commitments, East Lothian remains one of the fastest growing councils in Scotland with population growth continuing to increase year on year. The ongoing costs and demands of supporting this growth alongside wider challenges remain significant. Without changes in how the Council delivers services and prioritises investment, the financial position will become unsustainable.

General Services Capital Summary – Quarter 3

- 3.36 **Appendix 4** shows the approved and updated 2024/25 budgets and expenditure to 31 December 2024, showing spend of £65 million relative to the updated gross expenditure budget of £118 million.
- 3.37 Latest projections indicate forecast expenditure of £108 million by the end of the financial year. This forecast reflects a range of assumptions that are subject to change and may therefore have an impact on the actual position reported at the end of the financial year. Whilst recognising the significance of the capital programme, there remains a wide range of external pressures which present a significant risk to affordability.
- 3.38 In addition to the normal RAG (Red / Amber / Green) rating, a P flag is included to identify projects where the variance is due to a change in spend profile, related to project progress.
- 3.39 Notable changes in projections relate to:
 - Telecare system upgrade projection included. This was previously reported in the Quarter 1 Financial Update, per Council decision.
 - Fleet projection amended to reflect that several items on order are highly unlikely to be delivered before the end of this financial year and a carry forward of the committed but unspent budget will be requested following year end outturn.
 - The reprofiling in sport and recreation LDP projects related to new pavilions adjacent to pitches at Craighall and Wallyford.
 - Of the three education projects marked as spend reprofiles, the most significant is Whitecraig Primary School which reflects the progress on site and latest construction cash flow received.
 - The Loch Centre has been reprofiled during the budget process and the latest projection for the current financial year reflects this.
 - The Bath House works at Prestongrange started in late January, resulting in a reprofile of spend over the current and next financial years.
- 3.40 The capital plan remains under close monitoring and review in conjunction with relevant managers.
- 3.41 The projection for developer contributions, early learning 1140 grant, town centre regeneration grant and other funding sources are linked to the projections of the projects they support. There continues to be ongoing risks around the timing and realisation of planned developer contributions that are demonstrated by the increase in in-year borrowing requirements and this position will continue to be closely monitored.
- 3.42 The in-year borrowing requirement projection has decreased by £4.2 million as most of the reduction in spend is funded by borrowing.

Treasury Update

- 3.43 In accordance with the updated Prudential and Treasury codes of practice, quarterly reporting on treasury activity is required in addition to the midyear and year-end reporting to Audit and Governance Committee
- 3.44 During the third quarter of the year, no external borrowing was undertaken. £55 million external borrowing from the Public Works Loans Board (PWLB) was undertaken in the first 6 months of the financial year. It is currently anticipated that a further £30 million borrowing will be required in the last quarter. There was no maturity borrowing repaid during the third quarter, however instalments were made in relation to Annuity and EIP (equal instalments of principal) borrowing:

Lender	Principal Repaid £m	Туре	Interes t Rate	Loan Term	Balance Remaining £m
PWLB	£ 0.089	Fixed rate Annuity	7.00%	35 years	£ 1.772
PWLB	£ 0.086	Fixed rate Annuity	6.75%	31 years	£ 0.713
PWLB	£0.060	Fixed rate Annuity	6.50%	32 years	£ 0.638
PWLB	£0.020	Fixed rate Annuity	6.50%	32 Years	£ 0.208
PWLB	£0.005	Fixed rate Annuity	6.00%	50 Years	£0
PWLB	£0.417	Fixed rate EIP	4.19%	11 Years	£ 9.583
PWLB	£0.500	Fixed rate EIP	4.48%	10 Years	£ 9.000
PWLB	£0.909	Fixed rate EIP	4.83%	11 Years	£18.182
PWLB	£0.435	Fixed rate EIP	4.19%	11 Years	£ 9.565
Total	£2.521				

- 3.45 It is important to note that the borrowing requirement as reported in the General Services and HRA capital monitoring is borrowing from the Loans Fund. The capital financing requirement shown in <u>Appendix 5</u> under items 1.2 and 1.3 is the financing still required after relevant grants and receipts have been applied to fund the capital programme, known as the borrowing requirement. Loans Fund borrowing is then funded by external borrowing and the use of working capital. As this uses the cash balances held by the Council, cash flow monitoring is an important part of the Treasury function and is a factor in determining the timing of external borrowing. Actual external debt is shown in item 2.3 and the Loans Fund debt is shown in item 3.
- 3.46 The Prudential, Treasury Management and Loans Fund indicators are set out in <u>Appendix 5</u>. For context, the 2023-24 Actual and 2024-25 Budget as per the approved Treasury Strategy as well as the projections for 2024-25 based on the Q2 position for General Services and HRA capital are shown.
- 3.47 Key points to note from the figures in the Appendix:

- The budget figures for 2024/25 were set based on in-year 2023/24 capital projections. The actual outturn was lower for the capital spend meaning the starting point for 2024/25 was also lower. General Services Q3 capital spend projection is lower than budget as is the Capital Financing Requirement (CFR). However, the application of the fiscal flexibilities regarding PPP increased the CFR so that currently the position is close to that given in the budget. Similarly, the HRA is also lower.
- As a result of the borrowing need for the projected capital expenditure, Loans Fund advances are increasing well above the principal repayment of Loans Fund debt for this financial year. This means that the Council is borrowing money at a faster rate than debt is being repaid, therefore the overall debt burden is increasing.
- The CFR will only start to fall when Loans Fund principal repayments are greater than the in-year borrowing requirement. The CFR is the debt that needs to be repaid over time. In simple terms, this means that debt requirements will only reduce when debt repayments in a given year are higher than the new borrowing requirement.
- 3.48 Cash balances are being continually actively monitored and managed. As investment rates have been higher than the interest rate on our bank account balance, a number of short-term investments were placed during the Quarter 3 period. All short-term investments placed matured before the end of December 2024. In summary:
 - 42 short term investments placed.
 - Maturity range one day to one month
 - 25 investments with HM Treasury
 - One investment with Lloyds Bank
 - Interest earned on these investments £122,619.43.
- 3.49 The Treasury team continue to monitor cash balances very closely and have placed a considerable number of very short-term investments to maximise use of surplus cash balances. These can vary from overnight to 3 months depending on cash requirements. Cash flow continues to be closely monitored to ensure the Council has sufficient cash resources to meet ongoing requirements.

Housing Revenue Account Summary – Quarter 3

3.50 The HRA is expected to break even at this stage. Voids remain high and work is ongoing to remedy this. Ongoing efforts to improve this position including enhanced contract management, investment in overtime to clear backlogs, measures to overcome challenges in relation to utilities and development of a performance management framework to monitor have resulted in an improvement in turnover times for void properties.

- 3.51 The budget is coming under pressure from reduced Scottish Government grants for new build council housing and work is ongoing to ensure the HRA strategy remains viable. <u>Appendix 6</u> sets out the revenue spend for the year.
- 3.52 Looking ahead, in order to meet the two key tests in the financial strategy, a £1 million minimum HRA balance and a debt-to-income ratio below 40%, it will be necessary to review the 10-year model financial model and develop a longer-term business plan to ensure that funding priorities, including modernisation and new build council housing remain affordable within available resources.
- 3.53 Capital spend at Quarter 2 was just over £18 million with just over £28 million of spend forecast for the year. This is slightly lower than the £31 million approved budget and the underspend is due to slippage in the start date of new council housing sites. Further detail is set out in <u>Appendix 7</u>.
- 3.54 There remain significant challenges in delivering the programme due a number of factors including the removal of subsidy, shortage of labour resources, uncertainty in the housing market due to the current economic situation, rising costs and challenges in awarding and mobilisation of contracts.

Pressures, Risks, and Impact on Future Years Budgets

General Inflation

3.55 General inflation has been around 2% in recent months and has been factored into the current budget modelling. Any increase in inflation will have an impact on Council budgets.

Interest Rates

3.56 Interest rates again fell by a quarter of a percentage point. Officers are continuing to update modelling to reflect changes in borrowing rates and to review the impact of this on revenue budgets and the affordability of the capital programme whilst developing options to mitigate the impact.

Conclusion

3.57 The Council continues to operate in a challenging, complex, and everchanging financial environment. There is an overspend of £6.3 million in General Services revenue before applying mitigations and much of the pressure is recurring. The affordability of the capital programme is also uncertain as material and contract costs increase, and the cost of borrowing remains high. To help manage the financial position, it is critical to maintain any areas of underspend, enhanced vacancy management continues, and further flexibilities and mitigations are identified.

4 POLICY IMPLICATIONS

4.1 There are no direct policy implications associated with this report, although, ongoing monitoring and reporting of the Council's financial performance is a key part of the approved Financial Strategy.

5 INTEGRATED IMPACT ASSESSMENT

5.1 The subject of this report has been considered and given there is no change in policy direction, there is no requirement to undertake any further impact assessment.

6 **RESOURCE IMPLICATIONS**

- 6.1 Financial as described above and in the supporting appendices.
- 6.2 Personnel none
- 6.3 Other none

7 BACKGROUND PAPERS

- 7.1 Council 12 December 2023 Item 3 Financial & Capital Strategies 2024-29
- 7.2 Council 20 February 2024 Item 2 Budget Development including the setting of Council Tax and Council Housing Rent for 2024/25
- 7.3 Council 20 February 2024 Item 2a Rent Proposals 2024/25 to 2028/29
- 7.4 Council 20 February 2024 Item 2b (i) Budget Proposals on General Services Capital
- 7.5 Council 20 February 2024 Item 2b (ii) Budget Proposals on General Services Revenue
- 7.6 Council 20 February 2024 Item 2b (iii) General Fund Budget Projections
- 7.7 Council 20 February 2024 Item 3 Treasury Management Strategy
- 7.8 Council 27 August 2024 Item 3 Quarter 1 Financial Review 2024/25
- 7.9 Council 29 October 2024 Item 2 Finance Update
- 7.10 Council 10 December 2024 Item 3 Quarter 2 Financial Review 2024/25
- 7.11 Council Item 3 Financial and Capital Strategies 2025-2030

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Appendix 1 East Lothian Council Budget Monitoring 2024/25 - Quarter 3

Budget Budget Act Education & Children's Children's Management 1.383 Education & Children's Children's Management 1.013 Education & Children's Children's Management 1.014 Education & Children's Children's Children's 1.014 Education & Children's Children's 1.014 1.014 Education & Children's Education & School's Support 3.704 1.014 Education & Children's Education & School's Support 3.706 1.014 Education & Children's Education & School's Support 3.706 1.014 Education & Children's Education & School's Support 3.706 1.014 Education & Children's Education School's Support	2024/25		r to Dat 2024/25		2024/25	Financia
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DUCATION & CHILDREN'S COTAL 0.0.73 decation & Children's Education DUCATION & CHILDREN'S EDUCATION TOTAL DUCATION & CHILDREN'S TOTAL 172,458 Ducation & Children's Finance Finance Finance Manil Resources Finance Finance Parwies Joural Resources Corporate Ounce INSOURCES Finance Ounce INSOURCES Corporate Corporate Corporate Ounce INSOURCES	635 790		786 574		-19.21% 37.63%	
ducation & Children's facuation Inclusion & Wellbeing 13,499 ducation & Children's facuation Pre-School facuation 16,573 ducation & Children's facuation Primary Schools 97,248 ducation & Children's facuation School Support 3,790 ducation & Children's facuation School Support 3,790 ducation & Children's facuation Estatubias Works 13,267 DUCATION & CHILDREN'S ESUCATION TOTAL 13,488 DUCATION & CHILDREN'S Facuation F	16,113		14,436		11.62%	
ducation & Children's Education Price School Education (5 + 57,284) ducation & Children's Education Primary Schools (57,284) ducation & Children's Education Schools Support (3,29,00) Uncation & Children's Education Schools Support (3,29,00) DUCATON & CHILDREN'S Education School Support (3,29,00) DUCATON & CHILDREN'S TOTAL 192,00 DUCATON & CHILDREN'S TOTAL 12,200 DUCATON & CHILDREN'S TOTAL 12,200 DUCATON & CHILDREN'S TOTAL 5,200 DUCATON & CHILDREN'S CORPORTE TOTAL 5,200 DUCKI & MSOURCES COLL	11,422		11,002	-	3.82%	
ducation & Children's Education Primary-Shools 97,284 U duration & Children's Education School's Spoot 37,284 U duration & Children's Education School's Spoot 37,294 U duration & Children's Education Estation Estation Estation 1,234 U duration & Children's Education & School's Spoot 1, 3,290 U duration & Children's Education Estation Estation 1,244 U duration & Children's C Hubarton & Children's & Children & Children's & Children & Children's & Children & Childre	14,765		15,396		-4.10%	
ducation & Children's Education School's Support 3,760 ducation & Children's Education Education School's Support 3,760 ducation & Children's Education Education East tothian Works 13,267 DUCATION & CHILDREN'S TOTAL 172,658 DUCATION & CHILDREN'S TOTAL 2007 DUCATION & CHILDREN'S CORPORATE TOTAL 2007 DUCATION & CHILDREN'S TOTAL 2007 DUCATION & CHILDREN'S TOTAL 2007 DUCATION & CHILDREN'S DUCATION A ACUTE & CORPORT 2007 DUCATION & CHILDREN'S DUCATION A CAUTE & CORPORT 2007 DEVELOPMENT TOTAL 7007 DEVELOPMENT TOTAL 7007 DEVELOPMENT TOTAL 7007 DEVELOPMENT TOTAL 7007 DEVELOPMENT TOTAL 7007 DEVELOPMENT EDTAL 7007 DEVELOPMENT EDTAL 7007 DEVELOPMENT EDTAL 7007 DEVELOPMENT EDTAL 7007 DEVELOP	38,382		39,545		-2.94%	
ducation & Children's Education School' Support 3,790 13700 2000 2000 2000 2000 2000 2000 2000	40,513	-	41,404	· · ·	-2.15%	
ducation & Children's Education Esst Unham Works 1,326 DUCATION & CHILDREN'S TOTAL 172,458 DUCATION & Children'S TOTAL 1,220 Durch Resources Finance Finance Procurement 1,220 DURCI Resources Corporate Oreole & Curil Support 4,655 Durch Resources Corporate Communications 555 DURCI Resources Corporate Communications 555 DURCI Resources Corporate Communications 555 DURCI Resources Corporate Communications 555 DURCI RESOURCES CORPORATE TOTAL 2000 DURCI RESOURCES TOTAL 2000 DURCI RESOURCE Partmenship Head of Operations Rehabilitation 2000 DURCI RESOURCE RESOURCES 100 DURCI RESOURCE RESOURCES 1000 DURCI RESOURCES 1000	2,942		3,257		-9.67%	
DBUCKTON & CHILDREN'S TOTAL 172.488 Douncil Resources Finance Finance Revenues & Financial Support 4.895 Souncil Resources Finance Procerment 1.230 Ouncil Resources Finance Procerment 1.230 Ouncil Resources Corporate Proper & Courrence 9.866 Ouncil Resources Corporate Governance 2.379 Ouncil Resources Corporate Governance 2.379 Ouncil Resources Corporate Communications 555 OUNCIL RESOURCES CORPORATE TOTAL 10.066 OUNCIL RESOURCES TOTAL 20.972 11.066 OUNCIL RESOURCES TOTAL 20.972 11.066 OUNCIL RESOURCES TOTAL 20.972 11.066 Social Care Partnership Head of Operations Acute & Ongoing Care 10.220 Heath & Social Care Partnership Head of Operations Rehabilitation 2.1549 Heat of Operations Head of Operations Head of Operations 1540 Heat of Deprations Head of Operations 1	983		1,077	7 -94	-8.73%	
Dound Resources Finance Finance Revenues & Financial Services 3,751 Sound Resources Finance Revenues & Financial Support 1,230 Sound Resources Corporate Procurement 1,230 Council Resources Corporate People & Council Support 4,665 Council Resources Corporate Governance 2,379 Council Resources Corporate Governance 2,379 Council Resources Corporate Governance 2,379 Souncil Resources Corporate Revenues Adult Social Care 2,395 Souncil Resources Finance Pated of Operations Adult Social Care 2,490 Feathth & Social Ca	109,007	109,007	111,681	1 -2,674	-2.39%	
Concil Resources Finance Revnues & Finance Procurement 1,200 Concil Resources Finance Procurement 1,200 Concil Resources Corporate If Services 3,547 Concil Resources Corporate Governance 2,379 Council Resources Corporate Governance 2,379 Council Resources Corporate Communications 555 Council Resources Corporate Communications 555 COUNCIL RESOURCES TOTAL 200972 10,000 Vestil & Social Care Partnership Head of Operations Acute Social Gare Partnership 10,220 Health & Social Care Partnership Head of Operations Rehabilitation 10,220 Health & Social Care Partnership Head of Operations Rehabilitation 10,220 Health & Social Care Partnership Head of Operations Rehabilitation 10,220 Health & Social Care Partnership Head of Operations Non-iib 4,831 Health & Social Care Partnership Head of Operations Non-iib 4,821 Health & Social Care Partnership Head of Operations Non-iib 4,821 Health & Social Care Partnership Head of Operations Non-iib 4,821 Health & So	125,120	125,120	126,117	7 -997	-0.79%	
Dounch Resources Finance Producement 1,230 Dounch Resources Finance Provides 3,547 Dounch Resources Corporate People & Council Support 4,665 Dounch Resources Corporate Governance 2,379 Dounch Resources Corporate Governance 2,379 Dounch Resources Corporate Communications 555 OUNCLI RESOURCES TOTAL 20,972 11,066 Easth & Social Care Partnership Head of Operations Acute & Ongoing Care 10,220 Easth & Social Care Partnership Head of Operations Rehabilitation 2,154 Easth & Social Care Partnership Head of Operations Head of Operations Head of Operations Easth & Social Care Partnership Head of Operations Non-1/JB 540 Easth & Social Care Partnership Head of Operations Non-1/JB 540 Easth & Social Care Partnership Head of Operations Non-1/JB 540 Easth & Social Care Partnership Head of Operations Non-1/JB 540 Easth & Social	2,899	2,899	3,083	3 -184	-5.97%	
DUNCL RESOURCES IFNANCE TOTAL 9.886 Jouncil Resources Corporate IT Services 3.547 Jouncil Resources Corporate People & Council Support 4.605 Jouncil Resources Corporate Governance 2.379 Jouncil Resources Corporate Governance 2.379 Jouncil Resources Corporate Conventations 555 JOUNCIL RESOURCES TOTAL 11.086 JOUNCIL RESOURCES TOTAL 20.972 Jouncil Resources Corporate Adult Social Work 31.995 Jouncil Resources Corporate Adult Social Work 31.995 Jouncil RESOURCES TOTAL 20.972 Learning Disability & MH Community Services 19.269 Jeath & Social Care Partnership Head of Operations Learning Disability & MH Community Services 19.269 Jeath & Social Care Partnership Head of Operations Non-IJB 4.821 Jeath & Social Care Partnership Head of Operations Non-IJB 4.821 Jeath & Social Care Partnership Head of Operations Learning Services 1.033	2,822	2,822	2,689	9 133	4.95%	
Doundl Resources Corporate If Services 3.547 Joundl Resources Corporate People & Council Support 4.605 Joundl Resources Corporate Covmunications 555 Joundl Resources Corporate Covmunications 555 JOUNCIL RESOURCES CORPORATE TOTAL 20,972 Jeath & Social Care Partnership Head of Operations Adult Social Work 31,995 Jeath & Social Care Partnership Head of Operations Rehabilitation 2,154 Jeath & Social Care Partnership Head of Operations Rehabilitation 2,154 Jeath & Social Care Partnership Head of Operations Business & Performance IIB 4,821 JEANTH & SOCIAL CARE PARTNERSHIP Bud of Operations Non-IIB 540 JEALTH & SOCIAL CARE PARTNERSHIP Development Planning & Environmental Services 1,103 JEALTH & SOCIAL CARE PARTNERSHIP Development Planning & Environmental Services 1,103 Jeace Development Planning & Environmental Services 1,103 Jace Housing Property Maintenance Trading Account 1,153 Jace Housing	1,063	1,063	1,088		-2.30%	
Condit Resources Corporate People & Council Support 4.605 Joundi Resources Corporate Governance 2.379 Joundi Resources Corporate Covernance 2.379 Joundi Resources Corporate Covernance 2.379 Joundi Resources Corporate Communications 555 JOUNCIL RESOURCES TOTAL 11.086 Journal Resources 2.379 JOUNCIL RESOURCES TOTAL 20.972 Learning Disability & MH Community Services 10.220 Isolità Social Care Partnership Head of Operations Rehabilitation 2.154 Isolità Social Care Partnership Head of Operations Nearning Disability & MH Community Services 5.083 Isolità Social Care Partnership Head of Operations Nearning 4.821 Heat H & Social Care Partnership Head of Operations Non-UB 4.800 Heat H & Social Care Partnership Head of Operations Non-UB 4.800 Heat H & Social Care Partnership Head of Operations Non-UB 4.800 Heat H & Social Care Partnership Head of Operations <td< td=""><td>6,784</td><td>-</td><td>6,860</td><td></td><td>-1.11%</td><td></td></td<>	6,784	-	6,860		-1.11%	
Council Resources Corporate Corporate Communications 5355 Souncil Resources Corporate Communications 5555 COUNCIL RESOURCES CORPORATE TOTAL 20,9772 Itelith & Social Care Partnership Head of Operations Adult Social Work 31,995 Itelith & Social Care Partnership Head of Operations Rehabilitation 21,544 Itelith & Social Care Partnership Head of Operations Rehabilitation 21,544 Itelith & Social Care Partnership Head of Operations Busines & Performance IIB 4,821 Itelith & Social Care Partnership Head of Operations Busines & Performance IIB 4,821 Itelith & Social Care Partnership Head of Operations Non-IIB 540 Itelith & Social Care Partnership Head of Operations Non-IIB 540 Itelith & Social Care Partnership Head of Operations Non-IIB 540 Itelith & Social Care Partnership Head of Operations Non-IIB 540 Itelith & Social Care Partnership Head of Operations Non-IIB 540 Iteach <	2,540	2,540	2,508	8 32	1.28%	
Concol Resources Corporate Communications 555 CONCL RESOURCES CORPORATE TOTAL 20,972 Vealth & Social Care Partnership Head of Operations Adult Social Work 31,995 Vealth & Social Care Partnership Head of Operations Adult Social Care 10,220 Vealth & Social Care Partnership Head of Operations Rehabilitation 2,154 Vealth & Social Care Partnership Head of Operations Head of Operations 5,063 Vealth & Social Care Partnership Head of Operations Head of Operations 5,063 Vealth & Social Care Partnership Head of Operations Non-UB 73,562 Vealth & Social Care Partnership Head of Operations Non-UB 73,562 Vealth & Social Care Partnership Head of Operations Non-UB 74,062 Vealth & Social Care Partnership Pleaning & Environmental Services 1,103 Vaace Development Planning & Environmental Services 1,103 Vaace Development Community Housing Group 2,828 VAACE Development Services 3,517	4,195		4,392		-4.49%	
COUNCIL RESOURCES CORPORATE TOTAL 20,972 SOUNCIL RESOURCES TOTAL 20,972 SOUNCIL RESOURCES TOTAL 20,972 Health & Social Care Partnership Head of Operations Acute & Ongoing Care 10,220 Health & Social Care Partnership Head of Operations Rehabilitation 2,154 Health & Social Care Partnership Head of Operations Learning Disability & MH Community Services 19,269 Health & Social Care Partnership Head of Operations Business & Performance UB 4,821 HEALTH & SOCIAL CARE PARTNERSHIP Head of Operations Non-UB 5,063 HEALTH & SOCIAL CARE PARTNERSHIP Head of Operations Non-UB 5,063 HEALTH & SOCIAL CARE PARTNERSHIP Howing Flanning & Environmental Services 1,103 HEALTH & SOCIAL CARE PARTNERSHIP NorAL 74,062 1 Mace Development Economic Development 854 HACE Housing Property Maintenance Trading Account -1,153 Mace Housing Community Housing Group 2,828 LACE HOUSING TOTAL 1,959 1,959 Mace Infrastructure	1,407		1,457		-3.43%	
SOUNCRES TOTAL 20.972 tealth & Social Care Partnership Head of Operations Acute & Ongoing Care 10.220 tealth & Social Care Partnership Head of Operations Acute & Ongoing Care 10.220 tealth & Social Care Partnership Head of Operations Rehabilitation 2.154 tealth & Social Care Partnership Head of Operations Rehabilitation 2.154 tealth & Social Care Partnership Head of Operations Head of Operations 19.269 tealth & Social Care Partnership Head of Operations Head of Operations 5.083 tealth & Social Care Partnership Head of Operations Non-IJB 4.821 tealth & Social Care Partnership Head of Operations Non-IJB 540 tealth & Social Care Partnership Head of Operations Non-IJB 540 tealth & Social Care Partnership Head of Operations Non-IJB 540 tealth & Social Care Partnership Head of Operations Non-IJB 540 tealth & Social Care Partnership Non-JIB 540 19.262 tealth & Social Care Partnership Head of Operations Non-JIB 540 tealth & Social Care Partnership Non-JIB 19.253 19.252 tealth & Social Care Partnership Development Eas	364	364	387		-5.94%	
Health & Social Care Partnership Head of Operations Adult Social Work 31,995 Health & Social Care Partnership Head of Operations Acute & Ongoing Care 10,220 Health & Social Care Partnership Head of Operations Rehabilitation 2,154 Health & Social Care Partnership Head of Operations Learning Disability & MH Community Services 19,269 Health & Social Care Partnership Head of Operations Business & Performance IIB 4,821 HEALTH & SOCIAL CARE PARTNERSHIP UB TOTAL 73,442 1 HEALTH & SOCIAL CARE PARTNERSHIP Non-JIB TOTAL 74,082 Place Development Planning & Environmental Services 1,103 Place Development Planning & Environmental Services 1,103 Place Housing Property Maintenance Trading Account 1,153 Place Housing Community Housing Group 2,828 PLACE HOUSING TOTAL 1,959 1,269 Place Housing Community Housing Group 2,828 Place Housing Community Housing Group 2,828 Place Infrastructure Saset Mainten	8,506	-	8,744		-2.72%	
Health & Social Care Partnership Head of Operations Acute & Ongoing Care 10,220 Health & Social Care Partnership Head of Operations Rehabilitation 2,154 Health & Social Care Partnership Head of Operations Learning Disability & MH Community Services 19,269 Health & Social Care Partnership Head of Operations Business & Performance IIB 4,321 Health & Social Care Partnership Head of Operations Business & Performance IIB 4,321 Health & Social Care Partnership Head of Operations Non-IIB 73,542 Health & Social Care Partnership Head of Operations Non-IIB 74,082 HEALTH & SOCIAL CARE PARTNERSHIP Non-IIB TOTAL 74,082 Place Development Economic Development 854 Place Development 284 1,153 Place Housing Property Maintenance Trading Account -1,153 Place Housing Community Housing Group 2,828 Place HOUSING TOTAL 1,959 1,959 Place Infrastructure Asset Maintenance Trading Account -1,153 Place Infrastructure	15,290	-	15,604		<mark>-2.01%</mark>	
Health & Social Care Partnership Head of Operations Rehabilitation 2,154 Health & Social Care Partnership Head of Operations Learning Disability & MH Community Services 19,269 Health & Social Care Partnership Head of Operations Business & Performance IIB 4,821 HEALTH & SOCIAL CARE PARTNERSHIP Head of Operations Non-IJB 73,542 HEALTH & SOCIAL CARE PARTNERSHIP Non-JJB TOTAL 540 HEALTH & SOCIAL CARE PARTNERSHIP Non-JJB TOTAL 540 HEALTH & SOCIAL CARE PARTNERSHIP Non-JJB TOTAL 540 Place Development Planning & Environmental Services 1,103 Place Development Planning Account 1,455 Place Development TOTAL 1,957 Place Housing Property Maintenance Trading Account -1,153 Place Housing Community Housing Group 2,828 PLACE HOUSING TOTAL 1,959 9 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Facility Trading Activity -427 Place Infrastru	23,545		22,971		2.50%	
Head of Operations Learning Disability & MH Community Services 19,269 Head of Operations Head of Operations 5,083 Health & Social Care Partnership Head of Operations 8,821 HALTH & SOCIAL CARE PARTNERSHIP UB TOTAL 73,542 Health & Social Care Partnership Head of Operations Non-IJB HEALTH & SOCIAL CARE PARTNERSHIP Non-IJB TOTAL 74,082 Health & Social Care Partnership Head of Operations Non-IJB Health & SOCIAL CARE PARTNERSHIP Non-IJB TOTAL 74,082 Hace Development Planning & Environmental Services 1,103 Place Development Economic Development 9,857 Place Housing Property Maintenance Trading Account -1,153 Place Housing Property Maintenance & Engineering Services 3,517 Place Housing Community Housing Group 2,828 VACE HOUSING TOTAL Asset Maintenance & Engineering Services 3,517 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Facility Support Services 4,218 <td>8,606</td> <td></td> <td>7,968</td> <td></td> <td>8.01%</td> <td></td>	8,606		7,968		8.01%	
Head of Operations Head of Operations 5,083 Head th & Social Care Partnership Head of Operations Business & Performance IJB 4,821 HEALTH & SOCIAL CARE PARTNERSHIP BTOTAL 73,542 1 Health & Social Care Partnership Head of Operations Non-IJB 540 HEALTH & SOCIAL CARE PARTNERSHIP Non-IJB TOTAL 74,082 Place Development Planning & Environmental Services 1,103 Place Development Economic Development 854 VALCE DEVELOPMENT TOTAL 74,082 Place Housing Property Maintenance Trading Account -1,153 Place Housing Property Maintenance Trading Account -1,153 Place Housing Community Housing Group 2,828 VACE HOUSING TOTAL 1,959 1 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Facility Trading Activity -4227 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Facility Support Services	1,630	-	1,721		-5.29%	
Head of Operations Business & Performance IJB 4,821 HEALTH & SOCIAL CARE PARTNERSHIP HB TOTAL 73,542 HEALTH & SOCIAL CARE PARTNERSHIP Non-IJB TOTAL 540 HEALTH & SOCIAL CARE PARTNERSHIP Non-JB TOTAL 540 HEALTH & SOCIAL CARE PARTNERSHIP Non-JB TOTAL 74,682 Hack Environmental Services 1,103 1 Hace Development Planning & Environmental Services 1,103 Hace Development TOTAL 854 1 Hace Development Planning & Environmental Services 1,103 1 Hace Housing Housing, Strategy & Development 2,842 Hace Housing Property Maintenance Trading Account -1,153 Place Housing ToTAL 9,959 1 Hace Housing ToTAL 1,957 1,959 Place Infrastructure Asset Maintenance & Enginering Services 3,517 Place Infrastructure Facility Trading Activity -423 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Facality Suppor	14,516		13,158		10.32%	
HEALTH & SOCIAL CARE PARTNERSHIP UB TOTAL 73,542 Head of Operations Non-IJB 540 HEALTH & SOCIAL CARE PARTNERSHIP Mon-IJB TOTAL 540 HEALTH & SOCIAL CARE PARTNERSHIP 74,082 74,082 Place Development Planning & Environmental Services 1,103 Place Development Economic Development 854 PLACE DEVELOPMENT TOTAL 1,957 Place Housing Property Maintenance Trading Account 1,153 Place Housing Community Housing Group 2,828 PLACE HOUSING TOTAL 1,959 Place HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Roads Trading Activity -670	4,224	-	4,224		0.00%	
Health & Social Care Partnership Head of Operations Non-UB 540 FALTH & SOCIAL CARE PARTNERSHIP Non-UB TOTAL 74,082 Place Development Planning & Environmental Services 1,103 Place Development Economic Development 854 Place Development Economic Development 1957 Place Development TOTAL 1957 Place Housing Property Maintenance Trading Account -1,153 Place Housing Community Housing Group 2,828 Place HOUSING TOTAL 1959 Place HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Roads Trading Activity -427 Place Infrastructure Roads Trading Activity -6700 Place Infrastructure Roads Trading Activity -6701 Place Infrastr	3,803		4,056		-6.24%	
HEALTH & SOCIAL CARE PARTNERSHIP Non-UB TOTAL 74,082 Place Development Planning & Environmental Services 1,103 Place Development Economic Development 854 PLACE DEVELOPMENT TOTAL 1,957 Place Housing Housing, Strategy & Development 284 Place Housing Property Maintenance Trading Account 1,153 Place Housing Community Housing Group 2,828 PLACE HOUSING TOTAL 1,959 Place HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Facility Yanging Activity 4227 Place Infrastructure Facility Upport Services 4,118 Place Infrastructure Roads Strategic Asset & Capital Plan Management 6,288 Place Infrastructure Facility Yanging Activity 4227 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Roads Trading Activity -670 Place Infras	56,324	-	54,098	-	4.11%	
HEALTH & SOCIAL CARE PARTNERSHIP TOTAL 74,082 Place Development Planning & Environmental Services 1,103 Place Development Economic Development 854 PLACE DEVELOPMENT TOTAL 1,957 Place Housing Housing, Strategy & Development 284 Place Housing Property Maintenance Trading Account -1,153 Place HOUSING TOTAL 1,959 Place HOUSING TOTAL 1,959 Place HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,138 <td>935</td> <td></td> <td>639</td> <td></td> <td>46.32%</td> <td></td>	935		639		46.32%	
Place Development Planning & Environmental Services 1,103 Place Development Economic Development 854 Place DEVELOPMENT TOTAL 1,957 Place Housing Property Maintenance Trading Account -1,153 Place Housing Community Housing Group 2,828 Place Housing Community Housing Group 2,828 Place Housing Community Housing Group 2,828 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,134 Place	935		639		46.32%	
Development Economic Development 854 Place DEVELOPMENT TOTAL 1,957 Place Housing Housing, Strategy & Development 284 Place Housing Property Maintenance Trading Account -1,153 Place HOUSING TOTAL 1,959 Place HOUSING TOTAL 1,959 Place HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Landscape & Countryside Management 6,288 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Stating Activity -670 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Transportation 2,237 Place Infrastructure Waste Services 9,609 Place Communities & Partnerships Connected Communities 6,729 Place Communities & Partnerships<	57,259	-	54,73 7 723		4.61% -28.91%	
DEVELOPMENT TOTAL 1,957 Place Housing Housing, Strategy & Development 284 Place Housing Property Maintenance Trading Account -1,153 Place Housing Community Housing Group 2,828 PACE HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Racibus Support Services 4,118 Place Infrastructure Racibus Support Services 4,118 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Trading Activity -670 Place Infrastructure	514 741		723		-28.91%	
Place Housing Housing, Strategy & Development 284 Place Housing Property Maintenance Trading Account -1,153 Place Housing Community Housing Group 2,828 Place HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Roads Trading Activity -427 Place Infrastructure Roads Trading Activity -6,70 Place Communities	1,255		1,473		-1.20%	
Place Housing Property Maintenance Trading Account -1,153 Place Housing Community Housing Group 2,828 PLACE HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Ladscape & Countryside Management 6,288 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Tansportation 2,237 Place Infrastructure Tansportation 2,237 Place Communities & Partnerships Connected Communities	650	-	813		-20.05%	
Palace Housing Community Housing Group 2,828 PLACE HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Active Business Unit 3,799 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Waste Services 9,609 PuACE INFRASTRUCTURE TOTAL 31,376 31,376 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Customer Se	2,015		2,015		0.00%	
PLACE HOUSING TOTAL 1,959 Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Landscape & Countryside Management 6,228 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Waste Services 9,609 PLACE INFRASTRUCTURE TOTAL 31,376 -202 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Counected Services	949		605		-56.86%	
Place Infrastructure Asset Maintenance & Engineering Services 3,517 Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Landscape & Countryside Management 6,288 Place Infrastructure Active Business Unit 3,799 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Waste Services 9,609 PLACE INFRASTRUCTURE TOTAL 31,376	3,614		3,433		5.27%	
Place Infrastructure Strategic Asset & Capital Plan Management -1,233 Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Eaclity Support Services 4,118 Place Infrastructure Landscape & Countryside Management 6,288 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Strading Activity -670 Place Infrastructure Waste Services 9,609 Place Infrastructure Waste Services 9,609 PLACE INFRASTRUCTURE TOTAL 31,376 32,237 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Coustomer Services Group 4,514 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 315,660 PLACE COMMUNITIES & PARTNERSHIPS TOTAL	3,667		3,578		2.49%	
Place Infrastructure Facility Trading Activity -427 Place Infrastructure Facility Support Services 4,118 Place Infrastructure Landscape & Countryside Management 6,288 Place Infrastructure Active Business Unit 3,799 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Transportation 2,237 Place Infrastructure Waste Services 9,609 Place Infrastructure Waste Services 9,609 Place Infrastructure Waste Services 2,033 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Customer Services Group 4,514 Place Communities & Partnerships Customer Services Group 4,514 PlaCE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 12,876 PLACE TOTAL 315,680 2 1	5,007		983		-42.42%	
Place Infrastructure Facility Support Services 4,118 Place Infrastructure Landscape & Countryside Management 6,288 Place Infrastructure Active Business Unit 3,799 Place Infrastructure Roads Network 4,118 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Transportation 2,237 Place Infrastructure Waste Services 9,609 Place Infrastructure Waste Services 9,609 Place Infrastructure Waste Services 2,083 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Contective Services 2,083 Place Communities & Partnerships Customer Services Group 4,514 PlaCe COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 315,680 2 Service Expenditure	-504		-504		0.00%	
Place Infrastructure Landscape & Countryside Management 6,288 Place Infrastructure Active Business Unit 3,799 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Transportation 2,237 Place Infrastructure Waste Services 9,609 PLACE INFRASTRUCTURE TOTAL 31,376 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Customer Services 2,083 Place Communities & Partnerships Customer Services 2,083 Place COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 315,680 2 SerVICE TOTAL 315,680 2 Von-Service Expenditure 332,063 2	3,228		3,154		2.35%	
Palace Infrastructure Active Business Unit 3,799 Palace Infrastructure Roads Network 4,138 Palace Infrastructure Roads Trading Activity -670 Palace Infrastructure Roads Trading Activity -670 Palace Infrastructure Transportation 2,237 Palace Infrastructure Waste Services 9,609 PLACE INFRASTRUCTURE TOTAL 31,376 Palace Communities & Partnerships Connected Communities 6,279 Palace Communities & Partnerships Protective Services 2,083 Palace Communities & Partnerships Customer Services Group 4,514 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 315,680 2 SERVICE TOTAL 315,680 2 Von-Service Expenditure Sub-Total 16,383 2 Funded By Sub-Total -329,128 -2 Vet Expenditure 2,935 -2	5,200		5,171		0.56%	
Place Infrastructure Roads Network 4,138 Place Infrastructure Roads Trading Activity -670 Place Infrastructure Transportation 2,237 Place Infrastructure Waste Services 9,609 PLACE INFRASTRUCTURE TOTAL 31,376 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Protective Services 2,083 Place Communities & Partnerships Customer Services Group 4,514 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 16,383 PLACE TOTAL 315,680 Von-Service Expenditure Sub-Total 16,383 2 Funded By Sub-Total -329,128 -2 Wet Expenditure 2,935 -2	2,654		2,567		3.39%	
Palace Infrastructure Roads Trading Activity -670 Palace Infrastructure Transportation 2,237 Palace Infrastructure Waste Services 9,609 Palace INFRASTRUCTURE TOTAL 31,376 Palace Communities & Partnerships Connected Communities 6,279 Palace Communities & Partnerships Protective Services 2,083 Palace Communities & Partnerships Customer Services Group 4,514 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 48,168 2 SERVICE TOTAL 315,680 2 Von-Service Expenditure Sub-Total 16,383 2 Funded By Sub-Total -329,128 2 Stet Expenditure 2,935 2	3,387		3,183		6.41%	
Palace Infrastructure Transportation 2,237 Palace Infrastructure Waste Services 9,609 PLACE INFRASTRUCTURE TOTAL 31,376 Palace Communities & Partnerships Connected Communities 6,279 Palace Communities & Partnerships Protective Services 2,083 Palace Communities & Partnerships Protective Services Group 4,514 Palace COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 48,168 2 SERVICE TOTAL 16,383 2 Von-Service Expenditure Sub-Total 16,383 2 Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 -2	-247		-302		-18.21%	
Palace Infrastructure Waste Services 9,609 PLACE INFRASTRUCTURE TOTAL 31,376 Palace Communities & Partnerships Connected Communities Palace Communities & Partnerships Protective Services Palace Communities & Partnerships Protective Services Palace Communities & Partnerships Customer Services Group Palace COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 48,168 2 SERVICE TOTAL 315,680 2 Non-Service Expenditure Sub-Total 16,383 2 Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 -2	2,033		2,194		-7.34%	
PLACE INFRASTRUCTURE TOTAL 31,376 Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Protective Services 2,083 Place Communities & Partnerships Protective Services 2,083 Place Communities & Partnerships Customer Services Group 4,514 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 48,168 2 SERVICE TOTAL 315,680 2 Von-Service Expenditure Sub-Total 16,383 2 Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 -2	6,141		5,925		3.65%	
Place Communities & Partnerships Connected Communities 6,279 Place Communities & Partnerships Protective Services 2,083 Place Communities & Partnerships Customer Services Group 4,514 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 48,168 2 SERVICE TOTAL 315,680 2 Non-Service Expenditure Sub-Total 16,383 2 Funded By Sub-Total -329,128 2 Net Expenditure 2,935 -2	26,125		25,949		0.68%	
Place Communities & Partnerships Protective Services 2,083 Place Communities & Partnerships Customer Services Group 4,514 PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 48,168 SERVICE TOTAL 315,680 Von-Service Expenditure Sub-Total 16,383 Total Expenditure 332,063 Funded By Sub-Total -329,128 Net Expenditure 2,935	4,289	4,289	4,445	5 -156	-3.51%	
PLACE COMMUNITIES & PARTNERSHIPS TOTAL 12,876 PLACE TOTAL 48,168 48,168 SERVICE TOTAL 315,680 2 Non-Service Expenditure Sub-Total 16,383 2 Fortal Expenditure 332,063 2 Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 -2	1,360	1,360	1,482	2 -122	-8.23%	
PLACE TOTAL 48,168 48,168 2 SERVICE TOTAL 315,680 2 Non-Service Expenditure Sub-Total 16,383 2 Fotal Expenditure 332,063 2 Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 2	3,194	3,194	3,266	6 -72	-2.20%	
SERVICE TOTAL 315,680 2 Non-Service Expenditure Sub-Total 16,383 16,383 Total Expenditure 332,063 2 Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 3	8,843	8,843	9,193	3 -350	-3.81%	
Non-Service Expenditure Sub-Total 16,383 Fotal Expenditure 332,063 Funded By Sub-Total -329,128 Vet Expenditure 2,935	39,837		40,048		-0.53%	
Fotal Expenditure 332,063 2 Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 -2	237,506	237,506	236,506	6 1,000	0.42%	
Fotal Expenditure 332,063 2 Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 -2						
Funded By Sub-Total -329,128 -2 Net Expenditure 2,935 2	5,537		5,831	_	-5.04%	
Net Expenditure 2,935	243,043	243,043	242,337	7 706	0.29%	
Net Expenditure 2,935		•				
	-218,804		218,096		-0.32%	
Reserves Funding Sub-Total -2,935	24,239	24,239	24,241	1 -2	0.01%	
Reserves Funding Sub-Total -2,935						
	0	0	-1,451	1 1,451	100.00%	
OTAL	24,239		22,790	0 1,449	-6.36%	

Appendix 2 East Lothian Council 2024/25 Budget Efficiencies - Quarter 3

Service		2024/25		
	Achieved	Amber	Unachievable	
	£'000	£'000	£'000	
Education	396	134	0	
Finance	630	0	0	
Corporate Services	38	0	0	
Development	120	0	0	
Housing	48	0	275	
Infrastructure	1,428	1,143	500	
Communities	1,063	50	0	
Non Service Expenditure	0	2,100	0	
Total	3,723	3,427	775	7,9
	46.98%	43.24%	9.78%	

2024/25 GRG (per Budget Amendment)	238.012
Additional Funding - GRG	
Early Learning £12 per hour funding	0.350
Social Care £12 per hour funding	4.995
Other	0.045
Additional GRG for 2024/25 Settlement	1.217
Employability Child Poverty Co-ordinators	0.066
Council Tax Freeze (£3.4m built into approved budget)	0.004
2023/24 Local Government Pay Offer	0.403
Scottish School Milk Subsidy Scheme	0.023
Sustained Temporary Accommodation Pressures	0.015
Teacher Pension Funding (£1.589m built into approved budget)	0.146
Teachers Induction (£0.674m built into approved budget)	-0.092
Retained Teacher Support (was a specific grant at budget setting)	2.952
Ukraine Resettlelement	0.053
2024/25 Local Government Pay Offer	1.504
2024/25 SNCT Pay Deal (recurring)	0.559
Climate Intelligence Service	0.002
Building Standards Hub	-0.023
Educational Psychologist Refund	0.008
Scottish Welfare Fund	0.327
Total Additional Funding	12.554
Revised GRG	250.566

£million

Appendix 4		1							
East Lothian Council	*P	= Budget differe	nt arises from rep	rofiling					
General Services Capital Budget Monitoring Summary 2024/25									
Quarter 3									
	RAG*	Approved	Updated	Actual	Updated	Projected	Updated	Previously	Projected
		Budget	Budget		Budget-	Outturn	Budget	reported	Outturn to
					Actual		- Outturn	Outturn to	Previously
					Variance		Variance	Council	Reported
									Variance
Expenditure		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Community Projects									
Community Intervention	G	300	300	10	(290)	150	(150)	300	(150)
Community Intervention Fund - Pump Tracks	Р	475	475	0	(475)	240	(235)		(158)
Community Public Art	G	160	160	25	(135)	200	, 40		30
Bleachingfield Centre Remodelling Works	G	100	100	1	(99)	105	5		0
Dunbar Conservation Area Regeneration Scheme (CARS)	Р	355	760	0	(760)	150	(610)	200	(50)
East Saltoun Community Hall	-	0	0	0	0		0	-	0
North Berwick Skatepark	G	0	13	10	(4)	10	(4)	13	(4)
Support for Business	G	0	0	6	6	6	6	5	1
Fisherrow - spend to save project	G	225	250	250	0	250	0	250	0
CCTV	G	123	219	8	(212)	8	(212)	8	0
Town Centre Regeneration	G	514	937	523	(415)	558	(379)	558	0
Total Community Projects		2,253	3,215	832	(2,383)	1,676	(1,540)	2,007	(331)
Town Contro Degeneration (DDID) Crant		(500)	(920)		020	(470)	250	(470)	0
Town Centre Regeneration (PBIP) Grant		(500)	(820)		820	(470)	350	· · ·	0
Other Funding Sources GCG REFCUS		(805)	(1,276)		1,276 0	(777)	499	. ,	84
Total Income: Community Projects		(1,305)	(2,096)	0	2,096	(1,247)	0 849		0 84
Community Projects - General Capital Grant/Borrowing Requirement		948	1,119	832	(287)	429	(691)		
			_,		()		()		()
ICT									
IT Programme & Digital Opportunities	G	2,200	2,400	1,565	(835)	2,400	0	2,400	0
Telecare System upgrade to Digital	G	0	0	0	0	335	335	0	335
Total ICT		2,200	2,400	1,565	(835)	2,735	335	2,400	335
Other Funding Sources		0	0		0	0	0	0	0
Total Income: ICT		0	0		0	0	0		
ICT - General Capital Grant/Borrowing Requirement		2,200	2,400		(835)	2,735	335		
]		_,		(000)	_,,		_,	

Fleet

Fleet									
Amenties - Machinery & Equipment - replacement	G	200	169	153	(16)	169	0	169	
<i>y</i> i i i v	Р	4,611	4,611	2,012	(2,599)	3,380	(1,231)	4,611	(1,23
Total Fleet		4,811	4,780	2,165	(2,615)	3,549	(1,231)	4,780	(1,23
Other Funding Sources		0	0		0	0	0	0	
Total Income: Fleet Fleet - General Capital Grant/Borrowing Requirement		0 4,811	0 4,780		0 (2,615)	0 3,549	0 (1,231)	0 4,780	(1,23
neet - General Capital Grant/ Borrowing Requirement		4,011	ч,700		(2,013)	3,343	(1,231)	4,700	(1,23
Open Space									
Synthetic Pitch Replacement Programme	G	157	230	324	95	324	95	324	
Cemeteries (Burial Grounds)	G	637	911	687	(224)	911	(0)	911	
River Tyne / Haddington Flood Protection scheme	-	0	0	0	0	0	0	0	
Coastal / Flood Protection schemes - Musselburgh	G	2,050	1,904	801	(1,103)	1,575	(329)	1,581	
Coastal Change Management	G	85	85	0	(85)	40	(45)	40	
Coastal Car Park Toilets	G	256	262	64	(197)	298	36	298	
Core Path Plan	G	50	100	0	(100)	100	0	100	
Harbour Walls	G	600	600	165	(435)	375	(225)	367	
Mains Farm Town Park & Pavilion	-	0	000	105	(-55)	0	(223)	0	
Nature Restoration	G	0	59	0	(55)	59	0	59	
	G			4 200			0		
Replacement Play Equipment		327	459	300	(160)	459	(1.10)	427	
Polson Park	G	160	160	0	(160)	20	(140)	20	1
Sports and Recreation LDP	Р	3,026	3,182	720	(2,462)	1,532	(1,650)	1,849	(31
Street litter bin replacement	G	40	40	39	(1)	40	0	40	
Waste - New Bins	G	160	160	195	35	201	41	181	
Waste - Machinery & Equipment - replacement	G	40	40	13	(27)	19	(21)	19	
Total Open Space		7,588	8,191	3,312	(4,879)	5,953	(2,238)	6,215	(26
Developer Contribution	r	(2,457)	(2,656)		2,656	(1,512)	1,144	(1,786)	2
Capital Receipts		(350)	(350)		350	(189)	161	(345)	1
Other Funding Sources			(1,467)		1,467	(105)	395	(1,011)	(6
Total Income: Open Space		(1,594) (4,401)	(1,407)		4,474	(1,072) (2,773)	1,700	(3,142)	3
Open Space - General Capital Grant/Borrowing Requirement		3,187	3,718		-	3,180	-	3,073	1
Open Space - General Capital Grant/Borrowing Requirement		5,107	5,710		(405)	5,100	(538)	3,073	1
Roads, Lighting and related assets									
Cycling Walking Safer Streets	G	478	478	391	(87)	1,040	562	835	2
East Linton Rail Stop / Infrastructure	-	0	0	0	0	0	0	0	
Parking Improvements	G	330	559	5	(553)	296	(263)	296	
Roads	G	5,500	5,500	3,554	(1,946)	5,500	0	5,500	
Roads - Externally Funded Projects	G	8,462	8,462	7,166	(1,296)	8,462	0	8,462	
Total Roads, Lighting and related assets		14,770	14,999	11,116	(3,882)	15,298	300	15,093	2
		0	0		0	0	0	0	
Developer Contribution		0	0		0	0	0	0	120
Other Funding Sources		(8,940)	(8,940)	0	8,940	(9,503)	(562)	(9,297)	(20
Total Income: Roads, Lighting and related assets Roads etc General Capital Grant/Borrowing Requirement		<mark>(8,940)</mark> 5,830	(8,940) 6,059	0	8,940 5,058	<mark>(9,503)</mark> 5,796	(562) (263)	<mark>(9,297)</mark> 5,796	(20
Nouis etch General capital Grand Borrowing Requirement		5,050	0,000		3,030	3,730	(200)	5,750	
Property - Education									
Aberlady Primary - extension	Р	2,289	2,328	18	(2,310)	30	(2,298)	335	(30
Blindwells Primary - new school	G	19,453	17,975	12,631	(5 <i>,</i> 344)	19,702	1,727	19,702	
		19,217	17,107	11,578	(5,529)	19,101	1,994	19,101	
Craighall Primary - New School	G	19,217			0	0	0	0	
Craighall Primary - New School East Linton Primary - new school	G -	0	0	0	U			17	
	G - G	0 0	0 17	0 0	(17)	100	83	1 /	
East Linton Primary - new school	-	0	0 17 0	0 0 (390)	(17) (390)	100 0	83 0	0	
East Linton Primary - new school Free School Meals Expansion to P6-7 Gullane Primary - extension including Early Learning and 1140	- G	0 0 0		0 0 (390) 0	(390)	0	83 0 2		
East Linton Primary - new school Free School Meals Expansion to P6-7 Gullane Primary - extension including Early Learning and 1140 Knox Academy Extension	- G G	0 0 0 50	0 50	0	(390) (50)	0 52	0 2	0 52	
East Linton Primary - new school Free School Meals Expansion to P6-7 Gullane Primary - extension including Early Learning and 1140 Knox Academy Extension Law Primary - extension including Early Learning and 1140	- G G G	0 0 0	0 50 622	0 116	(390) (50) (506)	0 52 143	0 2 (479)	0 52 143	
East Linton Primary - new school Free School Meals Expansion to P6-7 Gullane Primary - extension including Early Learning and 1140 Knox Academy Extension Law Primary - extension including Early Learning and 1140 Letham Primary - New School	- G G G G	0 0 50 67 0	0 50 622 42	0 116 17	(390) (50) (506) (25)	0 52 143 17	0 2 (479) (25)	0 52 143 17	
East Linton Primary - new school Free School Meals Expansion to P6-7 Gullane Primary - extension including Early Learning and 1140 Knox Academy Extension Law Primary - extension including Early Learning and 1140 Letham Primary - New School North Berwick High School - Extension	- G G G G G	0 0 50 67 0 450	0 50 622 42 688	0 116 17 220	(390) (50) (506) (25) (468)	0 52 143 17 688	0 2 (479)	0 52 143 17 688	
East Linton Primary - new school Free School Meals Expansion to P6-7 Gullane Primary - extension including Early Learning and 1140 Knox Academy Extension Law Primary - extension including Early Learning and 1140 Letham Primary - New School North Berwick High School - Extension Ormiston Primary - extension	- G G G G G G G	0 0 50 67 0 450 0	0 50 622 42 688 82	0 116 17 220 81	(390) (50) (506) (25) (468) (1)	0 52 143 17 688 82	0 2 (479) (25) (1) 0	0 52 143 17 688 82	
East Linton Primary - new school Free School Meals Expansion to P6-7 Gullane Primary - extension including Early Learning and 1140 Knox Academy Extension Law Primary - extension including Early Learning and 1140 Letham Primary - New School North Berwick High School - Extension	- G G G G G	0 0 50 67 0 450	0 50 622 42 688	0 116 17 220	(390) (50) (506) (25) (468)	0 52 143 17 688	0 2 (479) (25)	0 52 143 17 688	(1

Appendix 4

East Lothian Council

General Services Capital Budget Monitoring Summary 2024/25

*P = Budget different arises from reprofiling

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Quarter 3									
	RAG*	Approved Budget	Updated Budget	Actual	Updated Budget- Actual Variance	Projected Outturn	Updated Budget - Outturn Variance	Previously reported Outturn to Council	Projected Outturn to Previously Reported Variance
Expenditure		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Preston Lodge High School - extension (phase 1)	G	0	0	0	0	0	0	0	0
Prestonpans Primary - upgrades	G	243	243	0	(243)	0	(243)	0	0
Ross High School - extension	G	0	0	(161)	(161)	(147)	(147)	15	(161)
School Estate - Curriculum Upgrades	G	1,045	1,083	762	(321)	1,083	0	1,083	0
St Gabriel's Primary - extension including Early Learning and 1140	G	0	0	0	0	3	3	3	0
Wallyford Primary - New School	G	108	108	12	(96)	17	(91)	17	0
Wallyford Learning Campus	G	1,001	1,101	579	(522)	1,412	311	1,412	0
West Barns Primary - extension including Early Learning and 1140	G	46	37	0	(37)	0	(37)	0	0
Whitecraig Primary - new school including Early Learning and 1140	Р	16,058	15,755	6,298	(9 <i>,</i> 457)	10,164	(5,591)	16,058	(5 <i>,</i> 894)
Windygoul Primary - Early learning and 1140 extension	G	150	133	0	(133)	0	(133)	0	0
Total Property - Education		60,962	58,376	31,870	(26,506)	52,712	(5,664)	59,121	(6,410)
Developer Contribution		(12,184)	(8,869)		8,869	(7,965)	904	(8,270)	305
Developer Contribution (Post completion)		(14)	(14)		14	0	14	0	0
1140 Grant Income		(167)	(144)		144	0	144	0	0
Other Funding Sources			0		0	(6)	(6)	0	(6)
Total Income: Property - Education		(12,365)	(9,028)		9,028	(7,971)	1,057	(8,270)	299
Property Education - General Capital Grant/Borrowing Requirement		48,597	49,348		(17,478)	44,741	(4,607)	50,852	(6,111)
Property - Other									
Accelerating Growth		14,853	15,582	12,562	(3,020)	20,227	4,645	15,348	4,879
- Cockenzie	G	0	507	639	132	4,964		4,964	
- Levelling Up Project Cockenzie	G	10,978	11,164	6,305	(4,859)	5,669	(5 <i>,</i> 495)	5,669	0
- Blindwells	G	0	35	21	(14)	194	159	35	159
- Innovation Hub	G	3,876	3,876	5,590	1,714	9,390	5,514	4,670	4,720
- A1/QMU Junction	G	0	0	6	6	10	10		
Brunton Hall - Improved Community Access	_	0	0	0	0	0	0	0	0
Court Accommodation - incl. SPOC	G	820	952	432	(521)	874	(79)	874	0
Loch Centre Tranent - Major Refurbishment Works	Р	721	721	9	(712)	55	(666)	721	(666)
Neurope of morting Drogramme		000	1 5 4 0	20	(1 540)	250	(1, 200)	AC7	(217)

1,548 988 29 250 New ways of working Programme (1,519) Ρ Ρ 1,599 34 Prestongrange Museum 1,746 400 (1,712)

Prestongrange Museum	Р	1,599	1,746	34	(1, / 12)	400	(1,346)	1,375	(975)
Property Renewals	G	2,000	2,000	1,637	(363)	2,000	0	2,000	0
Replacement Childrens House	G	867	867	0	(867)	0	(867)	0	0
Sports Centres	G	240	240	130	(110)	240	0	240	0
Whitecraig Community Centre	G	0	49	0	(49)	0	(49)	49	(49)
Total Property - Other		22,088	23,704	14,831	(8,873)	24,046	342	21,074	2,972
	-								
Developer Contribution		0	0		0	0	0	-	0
Developer Contribution (Post completion)		0	0		0	0	0	-	0
Capital receipts		(1,098)	(1,590)		1,590	(4,879)	(3,290)	(4,720)	(159)
TCR		(150)	(304)		304	(304)	(0)	(304)	0
Other Funding Sources		(10,228)	(10,613)		10,613	(5,948)	4,666	(5,948)	0
Total Income: Property - Other		(11,476)	(12,507)		12,507	(11,131)	1,376	(10,972)	(159)
Property Other - General Capital Grant/Borrowing Requirement		10,612	11,197		3,634	12,915	1,718	10,102	2,813
Total Property Spend - Education and Other		83,050	82,080	46,701	(35,379)	76,757	(5,322)	80,195	(3,438)
Total Income: Property - Education and Other		(23,841)	(21,535)	40,701	21,535	(19,101)	2,433	(19,241)	(3,438)
Property-Education and Other - General Capital Grant/Borrowing Requirement		59,209	60,545		(13,844)	57,656	(2,889)	60,953	(3,297)
Property-Education and Other - General Capital Grant/Borrowing Requirement	-	59,209	00,545		(13,044)	57,050	(2,005)	00,955	(3,297)
Capital Plan Fees	G	2,524	2,524		(2,524)	2,617	93	2,524	93
PPP Projects	G	0	0		0	0	0	0	0
Total Gross Expenditure		117,196	118,189	65,692	(52,497)	108,586	(9,603)	113,214	(4,628)
Other Funding Sources		0	0		0	0	0		0
Total Income:PPP Projects	_	0	0		0	0	0	0	0
		U			0			•	
Income									
Developer Contribution	Р	(14,640)	(11,525)			(9,477)	2,048	(10,055)	578
Developer Contribution (Post completion)	G	(14)	(14)			0	14	0	0
1140 Grant Income	G	(167)	(144)			0	144	0	0
Town Centre Regeneration (PBIP) Grant	G	(650)	(1,124)			(774)	349	(774)	0
Capital receipts	G	(4,448)	(4,940)			(8,068)	(3,128)	(8,065)	(3)
Other Funding Sources	G	(21,567)	(22,297)			(17,305)	4,992	(17,117)	(189)
GCG REFCUS						0	0	0	0
Scottish Government General Capital Grant	G	(24,877)	(24,877)			(26 <i>,</i> 486)	(1,609)	(26,486)	0
Total Income		(66,364)	(64,921)			(62,110)	2,811	(62,497)	387
Borrowing Requirement	G	50,831	53,267			46,475	(6,792)	50,716	(4,241)
Actual as % of Approved Budget		56%							
Actual as % of Updated Budget			56%		60%				

Actual as % of Projected Outturn

467

1,375

(1,298)

(1,346)

(217)

(975)

Appendix 5 Prudential and Treasury Indicators 2024/25 Quarter 3

1	PRUDENTIAL INDICATORS	2023-24	2024-25	2024-25	2024-25	2024-25
		Actual £'000	Budget £'000	Q3 Projection £'000	Q2 Projection £'000	Change £'000
1.1	Capital Expenditure	~ 000	~ 000	~ 000	~ 000	~ 000
l	General Services	52,087	117,196	108,585	113,220	(4,635)
	HRA	42,849	31,579	28,280	29,321	(1,041)
	TOTAL	94,936	148,775	136,865	142,541	(5,676)
1.2	Capital Financing Requirement (CFR) – General Services					
	brought forward 1 April	295,377	321,667	313,376	313,376	0
	carried forward 31 March	313,376	365,070	352,758	356,847	(4,089)
	In year borrowing requirement	17,999	43,403	39,382	43,471	(4,089)
1.3	Capital Financing Requirement (CFR) - HRA					
	brought forward 1 April	240,066	267,835	265,745	265,745	0
	carried forward 31 March	265,745	291,180	285,010	286,051	(1,041)
	In year borrowing requirement	25,679	23,345	19,265	20,306	(1,041)
1.4	Total CFR excluding PPP and leases					
	General Services	313,376	365,070	352,758	356,847	(4,089)
	HRA	265,745	291,180	285,010	286,051	(1,041)
	TOTAL	579,121	656,250	637,769	642,898	(5,129)
1.5	Annual Change in CFR					
	General Services	17,999	43,403	39,382	43,471	(4,089)
	HRA	25,679	23,345	19,265	20,306	(1,041)
	TOTAL	43,679	66,748	58,647	63,777	(5,129)
1.6	Ratio of financing costs to net revenue stream					
	General Services	4.26%	5.57%	5.23%	5.24%	-0.01%
	HRA	33.13%	36.24%	35.06%	35.20%	-0.14%
1.7	Impact of Capital Investment Decisions					
	General Services – Debt per Band D equivalent	£5,118	£5,940	£5,740	£5,807	(67)
	HRA – Debt per dwelling	£28,389	£31,112	£30,201	£30,312	(110)
		·				~ /

Linkit for External Debt - Borrowing at 31 March Other long term liabilities (PPP and Leases) Total Frojection £'000 Frojection £'000 Frojection £'000 Frojection £'000 2.2 Operational Boundary for External Debt - Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 594.352 656.249 654.072 659.202 3.1 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 594.352 656.249 654.072 659.202 3.1 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) 786.000 720.000 727.000 3.1 COANS FUND 2023-24 2024-25 200.65 250.	2 -	TREASURY MANAGEMENT INDICATORS	2023-24	2024-25	2024-25	2024-25	2024-25
2.1 Authorised Limit for External Debt - Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 636,000 31,000 727,000 30,000 727,000 30,000 2.2 Operational Boundary for External Debt - Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 654,352 654,352 656,249 654,072 659,202 29,105 9,000 2.3 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 943,789 30,688 558,885 29,104 566,792 29,105 69,307 3 LOANS FUND 493,789 558,885 561,529 590,634 566,792 2024-25			Actual	Budget			Change
Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 30,000 720,000 727,000 31,000 30,000 30,000 30,000 30,000 30,000 2.2 Operational Boundary for External Debt - Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 594,352 656,249 654,072 659,202 20,105 2.3 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 493,789 558,885 561,529 566,792 29,105 20,425 2024-25 2024-25 2024-25 2024-25 2024-25 202			£'000	£'000	-	-	£'000
Other long term liabilities (PPP and Leases) Total 31,000 30,000 30,000 30,000 22 Operational Boundary for External Debt - Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 594,352 656,249 654,072 659,202 29,105 2.3 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) 493,789 558,885 561,529 566,792 29,105 20,05 29,105 2	2.1	Authorised Limit for External Debt -					
Total 667,000 750,000 757,000 2.2 Operational Boundary for External Debt - Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 594,352 656,249 664,072 659,202 30,688 29,104 29,105 29,105 29,105 2.3 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 493,789 558,885 561,529 566,792 3. LOANS FUND 2023-24 2024-25 <t< td=""><td></td><td>Borrowing at 31 March</td><td>636,000</td><td>726,000</td><td>720,000</td><td>727,000</td><td>(7,000)</td></t<>		Borrowing at 31 March	636,000	726,000	720,000	727,000	(7,000)
2.2 Operational Boundary for External Debt - Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 594.352 656.249 654.072 659.202 29.105 3.0.688 29.104 29.105 29.105 29.105 29.105 29.105 2.3 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) 493.789 558.885 561.529 566.792 59.005 3 LOANS FUND 2023-24 2024-25 205		Other long term liabilities (PPP and Leases)	31,000	30,000	30,000	30,000	0
Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 594,352 656,249 654,072 659,202 29,105 20,24 20,24		Total	667,000	756,000	750,000	757,000	(7,000)
Other long term liabilities (PPP and Leases) Total 30,688 29,104 29,105 29,105 2.3 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 493,789 558,885 561,529 566,792 30,688 29,104 29,105 29,105 29,105 30,688 29,104 29,105 29,105 201 30,688 29,104 29,105 29,105 30,688 29,104 29,105 29,105 29,105 30,688 29,104 29,105 29,105 29,105 30,688 29,104 29,105 29,105 29,105 30,688 29,104 29,105 29,105 29,105 30,688 29,104 29,105 29,105 29,105 30,688 29,104 29,105 29,105 29,105 30,688 29,105 29,105 29,105 29,105 29,105 30,688 29,0105 29,0105 29,105 29,105 29,105 29,105 31,061 29,105 20,24-25 2024-25 2024-25 2024-25 2024-25	2.2 (Operational Boundary for External Debt -					
Total 625,040 685,354 683,177 688,307 2.3 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 493,789 558,885 561,529 29,105 29,105 3 LOANS FUND 2023-24 2024-25		Borrowing at 31 March	594,352	656,249	654,072	659,202	(5,130)
2.3 Actual External Debt Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 493,789 30,688 558,885 29,104 561,529 29,105 566,792 29,105 1 3 LOANS FUND 2023-24 2024-25 2025-25 2025-25		Other long term liabilities (PPP and Leases)	30,688	29,104	29,105	29,105	0
Borrowing at 31 March Other long term liabilities (PPP and Leases) Total 493,789 30,688 558,885 29,104 561,529 29,105 566,792 29,105 3 LOANS FUND 2023-24 2024-25		Total	625,040	685,354	683,177	688,307	(5,130)
Other long term liabilities (PPP and Leases) Total 30,688 29,104 29,105 29,105 31 524,477 587,989 590,634 595,897 1 3 LOANS FUND 2023-24 2024-25 2025-75 2057-75 2057-75 <td>2.3</td> <td>Actual External Debt</td> <td></td> <td></td> <td></td> <td></td> <td></td>	2.3	Actual External Debt					
Other long term liabilities (PPP and Leases) Total 30,688 29,104 29,105 29,105 31 524,477 587,989 590,634 595,897 1 3 LOANS FUND 2023-24 2024-25 2025-75 2057-75 2057-75 <td></td> <td>Borrowing at 31 March</td> <td>493,789</td> <td>558,885</td> <td>561,529</td> <td>566,792</td> <td>(5,263)</td>		Borrowing at 31 March	493,789	558,885	561,529	566,792	(5,263)
3 LOANS FUND 2023-24 2024-25 2024-25 2024-25 2024-25 2 3.1 General Services Q3 Q2 Projection		•	30,688	29,104	29,105	29,105	0
3 LOANS FUND Q3 Q2 Projection Actual Budget Projection Projection Projection 3.1 General Services 295,377 321,667 313,376 313,376 Opening balance 295,377 321,667 313,376 313,376 Add advances 22,327 50,546 46,190 50,279 Less repayments (4,328) (7,143) (6,807) (6,807) Closing balance 313,376 365,070 352,758 356,848 3.2 HRA 0pening balance 240,066 267,835 265,745 265,745 Add advances 240,066 267,835 265,745 265,745 265,745 Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total 265,745 291,180 285,010 286,051 Opening balance 533,483 589,502 579,121 579,121 Add advances 53,389 79,729 71,286 76,416		Total	524,477	587,989	590,634	595,897	(5,263)
Actual Budget Projection Projection Projection 3.1 General Services 0pening balance 295,377 321,667 313,376 313,376 Add advances 295,377 321,667 313,376 313,376 Add advances 22,327 50,546 46,190 50,279 Less repayments (4,328) (7,143) (6,807) (6,807) Closing balance 313,376 352,758 356,848 356,848 3.2 HRA 0pening balance 240,066 267,835 265,745 265,745 Add advances 31,061 29,183 25,096 26,137 15,831) Closing balance 265,745 291,180 285,010 286,051 33,376 Jopening balance 535,443 589,502 579,121 579,121 579,121 Jopening balance 53,389 79,729 71,286 76,416 14,2638							
£'000 £'000 £'000 £'000 £'000 3.1 General Services Opening balance 295,377 321,667 313,376 313,376 Add advances 22,327 50,546 46,190 50,279 (4,328) (7,143) (6,807) (6,807) Closing balance 313,376 365,070 352,758 356,848 (6,807) (6,813) (6,813)	3	LOANS FUND	2023-24	2024-25			2024-25
Opening balance 295,377 321,667 313,376 313,376 Add advances 22,327 50,546 46,190 50,279 Less repayments (4,328) (7,143) (6,807) (6,807) Closing balance 313,376 365,070 352,758 356,848 3.2 HRA 31,061 29,183 25,096 265,745 Add advances 31,061 29,183 25,096 26,137 Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total 535,443 589,502 579,121 579,121 Add advances 53,389 79,729 71,286 76,416 Less repayments (9,710) (12,981) (12,638) (12,638)	3	LOANS FUND			Q3	Q2	2024-25 Change
Add advances 22,327 50,546 46,190 50,279 Less repayments (4,328) (7,143) (6,807) (6,807) Closing balance 313,376 365,070 352,758 356,848 3.2 HRA 240,066 267,835 265,745 265,745 Add advances 31,061 29,183 25,096 26,137 Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total 535,443 589,502 579,121 579,121 Opening balance 535,443 589,502 579,121 579,121 Add advances 53,389 79,729 71,286 76,416 Less repayments (9,710) (12,981) (12,638) (12,638)	3	LOANS FUND	Actual	Budget	Q3 Projection	Q2 Projection	
Less repayments (4,328) (7,143) (6,807) (6,807) Closing balance 313,376 365,070 352,758 356,848 3.2 HRA 240,066 267,835 265,745 265,745 Add advances 31,061 29,183 25,096 26,137 Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total 535,443 589,502 579,121 579,121 Opening balance 533,389 79,729 71,286 76,416 Less repayments (9,710) (12,981) (12,638) (12,638)			Actual	Budget	Q3 Projection	Q2 Projection	Change
Closing balance 313,376 365,070 352,758 356,848 3.2 HRA Opening balance 240,066 267,835 265,745 265,745 Add advances 31,061 29,183 25,096 26,137 Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total 535,443 589,502 579,121 579,121 Add advances 533,389 79,729 71,286 76,416 Less repayments (9,710) (12,981) (12,638) (12,638)		General Services	Actual £'000	Budget £'000	Q3 Projection £'000	Q2 Projection £'000	Change
3.2 HRA Opening balance 240,066 267,835 265,745 265,745 Add advances 31,061 29,183 25,096 26,137 Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total Opening balance 535,443 589,502 579,121 579,121 Add advances 533,389 79,729 71,286 76,416 12,638) Less repayments (9,710) (12,981) (12,638) (12,638)		General Services Opening balance	Actual £'000 295,377 22,327	Budget £'000 321,667 50,546	Q3 Projection £'000 313,376 46,190	Q2 Projection £'000 313,376 50,279	Change £'000 0 (4,089)
Opening balance 240,066 267,835 265,745 265,745 Add advances 31,061 29,183 25,096 26,137 Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total 535,443 589,502 579,121 579,121 Add advances 53,389 79,729 71,286 76,416 Less repayments (9,710) (12,981) (12,638) (12,638)		General Services Opening balance Add advances Less repayments	Actual £'000 295,377 22,327 (4,328)	Budget £'000 321,667 50,546 (7,143)	Q3 Projection £'000 313,376 46,190 (6,807)	Q2 Projection £'000 313,376 50,279 (6,807)	Change £'000 0 (4,089) (0)
Add advances 31,061 29,183 25,096 26,137 Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total 535,443 589,502 579,121 579,121 Add advances 53,389 79,729 71,286 76,416 Less repayments (9,710) (12,981) (12,638) (12,638)		General Services Opening balance Add advances Less repayments	Actual £'000 295,377 22,327 (4,328)	Budget £'000 321,667 50,546 (7,143)	Q3 Projection £'000 313,376 46,190 (6,807)	Q2 Projection £'000 313,376 50,279 (6,807)	Change £'000 0 (4,089)
Less repayments (5,382) (5,838) (5,831) (5,831) Closing balance 265,745 291,180 285,010 286,051 3.3 Total 535,443 589,502 579,121 579,121 Add advances 53,389 79,729 71,286 76,416 Less repayments (9,710) (12,981) (12,638) (12,638)	3.1 (General Services Opening balance Add advances Less repayments Closing balance	Actual £'000 295,377 22,327 (4,328) 313,376	Budget £'000 321,667 50,546 (7,143) 365,070	Q3 Projection £'000 313,376 46,190 (6,807) 352,758	Q2 Projection £'000 313,376 50,279 (6,807) 356,848	Change £'000 0 (4,089) (0) (4,090)
Closing balance 265,745 291,180 285,010 286,051 3.3 Total	3.1 (General Services Opening balance Add advances Less repayments Closing balance HRA Opening balance	Actual £'000 295,377 22,327 (4,328) 313,376 240,066	Budget £'000 321,667 50,546 (7,143) 365,070 267,835	Q3 Projection £'000 313,376 46,190 (6,807) 352,758 265,745	Q2 Projection £'000 313,376 50,279 (6,807) 356,848 265,745	Change £'000 0 (4,089) (0) (4,090) 0
3.3 Total Opening balance 535,443 589,502 579,121 579,121 Add advances 53,389 79,729 71,286 76,416 Less repayments (9,710) (12,981) (12,638) (12,638)	3.1 (General Services Opening balance Add advances Less repayments Closing balance HRA Opening balance Add advances	Actual £'000 295,377 22,327 (4,328) 313,376 240,066 31,061	Budget £'000 321,667 50,546 (7,143) 365,070 267,835 29,183	Q3 Projection £'000 313,376 46,190 (6,807) 352,758 265,745 25,096	Q2 Projection £'000 313,376 50,279 (6,807) 356,848 265,745 26,137	Change £'000 0 (4,089) (0) (4,090) 0 (1,041)
Opening balance535,443589,502579,121579,121Add advances53,38979,72971,28676,416Less repayments(9,710)(12,981)(12,638)(12,638)	3.1 (General Services Opening balance Add advances Less repayments Closing balance HRA Opening balance Add advances Less repayments	Actual £'000 295,377 22,327 (4,328) 313,376 240,066 31,061 (5,382)	Budget £'000 321,667 50,546 (7,143) 365,070 267,835 29,183 (5,838)	Q3 Projection £'000 313,376 46,190 (6,807) 352,758 265,745 25,096 (5,831)	Q2 Projection £'000 313,376 50,279 (6,807) 356,848 265,745 26,137 (5,831)	Change £'000 0 (4,089) (0) (4,090) 0 (1,041) 0
Add advances53,38979,72971,28676,416Less repayments(9,710)(12,981)(12,638)(12,638)	3.1 (General Services Opening balance Add advances Less repayments Closing balance HRA Opening balance Add advances Less repayments	Actual £'000 295,377 22,327 (4,328) 313,376 240,066 31,061 (5,382)	Budget £'000 321,667 50,546 (7,143) 365,070 267,835 29,183 (5,838)	Q3 Projection £'000 313,376 46,190 (6,807) 352,758 265,745 25,096 (5,831)	Q2 Projection £'000 313,376 50,279 (6,807) 356,848 265,745 26,137 (5,831)	Change £'000 0 (4,089) (0) (4,090) 0 (1,041)
Less repayments (9,710) (12,981) (12,638) (12,638)	3.1 (3.2	General Services Opening balance Add advances Less repayments Closing balance HRA Opening balance Add advances Less repayments Closing balance	Actual £'000 295,377 22,327 (4,328) 313,376 240,066 31,061 (5,382) 265,745	Budget £'000 321,667 50,546 (7,143) 365,070 267,835 29,183 (5,838) 291,180	Q3 Projection £'000 313,376 46,190 (6,807) 352,758 265,745 25,096 (5,831) 285,010	Q2 Projection £'000 313,376 50,279 (6,807) 356,848 265,745 26,137 (5,831) 286,051	Change £'000 0 (4,089) (0) (4,090) 0 (1,041) 0 (1,041)
	3.1 (3.2	General Services Opening balance Add advances Less repayments Closing balance HRA Opening balance Add advances Less repayments Closing balance	Actual £'000 295,377 22,327 (4,328) 313,376 240,066 31,061 (5,382) 265,745 535,443	Budget £'000 321,667 50,546 (7,143) 365,070 267,835 29,183 (5,838) 291,180 589,502	Q3 Projection £'000 313,376 46,190 (6,807) 352,758 265,745 25,096 (5,831) 285,010 579,121	Q2 Projection £'000 313,376 50,279 (6,807) 356,848 265,745 26,137 (5,831) 286,051 579,121	Change £'000 0 (4,089) (0) (4,090) 0 (1,041) 0 (1,041) 0 (0)
Closing balance 579,121 656,250 637,769 642,899	3.1 (3.2	General Services Opening balance Add advances Less repayments Closing balance HRA Opening balance Add advances Less repayments Closing balance Total Opening balance Add advances	Actual £'000 295,377 22,327 (4,328) 313,376 240,066 31,061 (5,382) 265,745 535,443 53,389	Budget £'000 321,667 50,546 (7,143) 365,070 267,835 29,183 (5,838) 291,180 589,502 79,729	Q3 Projection £'000 313,376 46,190 (6,807) 352,758 265,745 25,096 (5,831) 285,010 579,121 71,286	Q2 Projection £'000 313,376 50,279 (6,807) 356,848 265,745 26,137 (5,831) 286,051 579,121 76,416	Change £'000 0 (4,089) (0) (4,090) 0 (1,041) 0 (1,041) 0 (1,041) (0) (5,130)
	3.1 (3.2	General Services Opening balance Add advances Less repayments Closing balance HRA Opening balance Add advances Less repayments Closing balance Total Opening balance Add advances Less repayments	Actual £'000 295,377 22,327 (4,328) 313,376 240,066 31,061 (5,382) 265,745 535,443 53,389 (9,710)	Budget £'000 321,667 50,546 (7,143) 365,070 267,835 29,183 (5,838) 291,180 589,502 79,729 (12,981)	Q3 Projection £'000 313,376 46,190 (6,807) 352,758 265,745 25,096 (5,831) 285,010 579,121 71,286 (12,638)	Q2 Projection £'000 313,376 50,279 (6,807) 356,848 265,745 26,137 (5,831) 286,051 579,121 76,416 (12,638)	Change £'000 0 (4,089) (0) (4,090) 0 (1,041) 0 (1,041) 0 (0)

Appendix 6 East Lothian Council Budget Monitoring HRA 2024/25 - Quarter 3

	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25
	Budget	Actual to	Budget to	Budget	Forecast	Forecast
		Date	Date	Variance		Variance
				to Date		
	£'000	£'000	£'000	£'000	£'000	£'000
Total Income	-40,854	-30,640	-30,639	-1	-40,900	-46
Total Income Total Expenditure	-40,854 38,150	,	,		-40,900 38,196	

2024/25	2024/25
Forecast	Forecast
	Variance
£'000	£'000

-1,535	0
2,200	0
-2,704	0
-2,039	0

	2024/25 Budget
	£'000
Management of Balances	
Opening (Surplus) / Deficit	-1,535
CFCR	2,200
(Surplus) / Deficit for Year	-2,704
Closing (Surplus) / Deficit	-2,039

Appendix 7 East Lothian Council Budget Monitoring HRA Capital 2024/25 - Quarter 3

	2024/25	2024/25	2024/25	2024/25	[2024/25	2024/25
	Budget	Actual to	Budget to	Budget		Forecast	Forecast
		Date	Date	Variance			Variance
				to Date			
	£'000	£'000	£'000	£'000		£'000	£'000
Modernisation	10,600	6,606	7,950	-1,344		11,114	514
Energy Efficiency Fund	2,500	714	1,875	-1,161		1,986	-514
New Council Housing	16,732	10,339	12,549	-2,210		13,500	-3,232
Fees	1,467	0	0	0		1,467	0
Mortgage to Rent	280	190	210	-20		190	-90
TOTAL	31,579	17,849	22,584	-4,735		28,257	-3,322

Funded By:

	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25
	Budget	Actual to	Budget to	Budget	Forecast	Forecast
		Date	Date	Variance		Variance
				to Date		
	£'000	£'000	£'000	£'000	£'000	£'000
Grants	-632	-789	-474	-315	-789	-157
Grants MTR	-196	-123	-147	24	-123	73
CFCR	-2,200	-2,200	0	-2,200	-2,200	0
Borrowing	-28,551	-14,737	-21,963	7,226	-25,145	3,406
TOTAL	-31,579	-17,849	-22,584	4,735	-28,257	3,322