

EAST RENFREWSHIRE COUNCILCABINET26 August 2021Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2021/22**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2021-22. The report provides details of expected year end variances for each department at period 3 and is based on the financial position as at 30 June 2021 and subsequent assessment of pressures arising from COVID-19.

RECOMMENDATION

2. It is recommended that:
 - members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from accumulated COVID grant funding.
 - members note the forecast underlying General Fund operational underspend of £856k.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 30 and note the reported probable out-turn position.
 - all departments continue to closely monitor and manage their budgets and ensure that spending up to operational budget levels does not take place.

BUDGET MONITORING STATEMENTS

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

BACKGROUND

4. This report shows the out-turn position as at period 3 against the Council's approved revenue budget for 2021-22, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2021-22 approved by the Council on 25 February 2021 has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 25 February 2021 report to Council	264,198
Capital Financing - Loans Charge Adjustment	(8,863)
Service Operational Capital Charge Adjustment	15,430
Accountancy adjustments for Ring Fenced and other Grants	(8,505)
Restated net expenditure	<u>262,260</u>
Additional Grant Funding	1,155
Additional COVID support grant	1,474
Total Net Expenditure to be Monitored	<u><u>264,889</u></u>

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £1,260,700 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 30 June 2021, the estimated year end position shows a net adverse variance on net expenditure of £186k based on current information. For General Fund services the projected overspend is £157k. Council Tax collection position is lower than budgeted, with a reduction in income of £200k now anticipated, bringing the total forecast overspend on General Fund services to £357k. The variance is made up of COVID pressures of £1,213k offset by operational underspends of £856k. It is anticipated that the forecast pandemic pressures can be covered by utilising the COVID grant resources awarded to the Council in 2021/22 and the current year. Future monitoring reports will draw down and allocate this grant funding as pressures are confirmed.

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

Department	Forecast Outturn as at P3 £'000
Education	924
Contribution (to) IJB	0
Environment (Incl. O/Housing)	(568)
Environment – Support	(2)
Corporate & Community – Comm. Res	(587)
Corporate & Community - Support	(389)
Chief Executive's Office	(214)
Chief Executive's Office - Support	(25)
Other Expenditure & Income	607
Joint Boards	28
Corporate Contingency	69
HSCP	0
Housing Revenue Account	(29)
Total £ Variance	(186)
Total Budgeted Expenditure	264,889
% Variance	(0.1%)

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £924k and reflects COVID related underspends of £719k and operational underspends of £205k. The main COVID variances relate to underspends within the School meals service £359k, lower than budgeted additional support required by ERCLT £593k partly offset by additional payroll costs and a reduction in income recoveries within cleaning and janitorial services. Projected operational underspends include lower payroll costs achieved through turnover £123k and reduced expenditure within School milk operations and Parent Pay transaction fees.

ii) Environment

An overspend of £568k is forecast which reflects pressures of £750k arising as a result of the COVID pandemic, partly offset by £182k of projected normal operational underspends. The main COVID variances relate to under recovery of commercial income relating to Greenlaw Business Centre (£350k) and Roads decriminalisation parking enforcement (£185k) along with Neighbourhood services Agency staff costs (£150k) and Cleansing vehicle hire costs (£65k). The main operational underspends are within staff costs across the services.

iii) Corporate & Community – Community Resources

The projected overspend of £587k is due to COVID related pressures of £535k and operational overspends of £52k. The projected overspend of £587k is primarily due to additional expenditure within Council Tax Reduction and overspends across payroll.

iv) Corporate & Community – Support Services

The projected overspend of £389k is due to COVID related pressures of £398k partly offset by £9k of operational underspends. The main COVID variances relate to I.T. additional costs on equipment, remote working, related project and provider costs. There are also COVID variances across payroll and supplies and services.

v) Chief Executive's Office

The projected overspend of £239k is due to COVID related pressures of £49k and operational overspends of £190k. The main COVID variances are due to reduction in Income within Civic Licensing and Licensing. The projected operational overspend is primarily due to a reduction in Temporary Loans Fund Interest.

vi) Other Expenditure

The underspend of £607k mainly reflects the contingent nature of the Council's change programme and the sufficiency to meet operational events and demands that may arise during the year but have not as yet materialised or been confirmed. This will be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

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

The IJB expects services to be in line with budget at year end. An overspend of £411k, largely in adult services, will be met from the IJB reserves. Additional COVID related costs of around £7m are also expected but it has been assumed that Scottish Government funding will be provided to offset these, however significant financial risk remains that we may not receive full funding to offset these additional costs.

CONCLUSIONS

6. The Council's projected revenue out-turn position is reported as a net overspend of £357k, being £1,213k of COVID pressures offset by operational underspends of £856k. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic however it is anticipated that drawdown of brought forward COVID grant funding may be used to cover these pandemic related overspends, leaving a forecast operational underspend of £856k. Departments should continue to closely monitor and manage their budget and ensure that spending up to budget levels does not take place.

RECOMMENDATIONS

7. It is recommended that:
- members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from accumulated COVID grant funding.
 - members note the forecast underlying General Fund operational underspend of £856k.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 30 and note the reported probable out-turn position;
 - all departments continue to closely monitor and manage their budgets and ensure that spending up to operational budget levels does not take place.

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Report date 5th August 2021

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 3
As at 30 June 2021

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EDUCATION
PROBABLE OUTTURN FORECAST AS AT 30th June 2021 - £923,900 UNDERSPEND

Pre Five Education (£40,600 overspend)

The overspend arises due to additional payroll costs incurred in relation to necessary cover for Covid related absences (£41k).

Primary Education (£114,500 underspend)

The variance relates mainly to the estimated ongoing impact of Covid on the school meals service (£128k). The impact of the expansion of Free School Meals (FSM) to all Primary 4 pupils from August 2021 and Primary 5 pupils from January 2022 will be reflected as the new school session progresses. This underspend is partially offset by an under-recovery of income in relation to the recharge of Pupil Support Assistants (PSA) to other local authorities (£10k).

Secondary Education (£153,100 underspend)

As with Primary Education, the variance relates mainly to the estimated ongoing impact of Covid on the school meals service (£189k). This is partially offset by additional payroll costs incurred in relation to necessary cover for Covid related absences (15k), additional accommodation costs arising due to Covid response (£16k) and an under-recovery of PSA income (£5k).

Special Education (£22,400 underspend)

As above, the variance relates to the estimated ongoing impact of Covid on the school meals service (£42k) partially offset by additional payroll costs arising as a result of the Covid response within this sector (£19k).

Schools Other (£69,900 underspend)

The underspend relates mainly to school milk (£71k) and the anticipated underspend on Parent Pay transaction fees as a result of Scottish Government policy changes associated with FSM and the removal of charges for the Instrumental Music Service and the impact of ongoing reduced activity in relation to school trips (£27k). This is partially offset by a reduction in income for Instrumental Music during the latter part of school session 2020/21 (£39k).

Administration Services (£31,200 underspend)

The underspend arises mainly due to additional turnover and superannuation savings forecast to be achieved (£31k).

Facilities Management (£28,500 overspend)

An under-recovery of income in relation to cleaning and janitorial recharges (£93k) is forecast due to the phased re-opening of some buildings/facilities. This is partially offset by additional turnover savings forecast within the service (£66k).

Culture and Leisure Services (£593,400 underspend)

The most recent forecast available estimates that the net additional support required to be provided to East Renfrewshire Culture & Leisure (ERCL) as a result of Covid is lower than that budgeted as a result of the extension of the Coronavirus Job Retention Scheme (CJRS) and the recharge of expenditure to the NHS in connection with the mass vaccination centres and asymptomatic testing centre (£593k).

Other Services (£8,500 underspend)

Additional turnover savings within Psychological Services (£19k) are offset by increased Transport costs and the under-recovery of privilege transport income (£11k).

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available, indicates an underspend of £923,900. This reflects a forecast underspend of £719k in relation to Covid, and £205k of projected operational underspends.

In summary the main Covid variances relate to an underspend in the school meals service due to the ongoing impact of Covid (£359k) and lower than budgeted additional support forecast to be required by ERCL (£593k). This underspend is partially offset by additional payroll costs arising from the need to provide necessary cover for Covid related absences (£76k), additional accommodation costs (£16k), loss of Instrumental Music income (£39k), an under-recovery of income in respect of cleaning and janitorial services (£93k)

Projected operational underspends include lower payroll costs achieved mainly through additional turnover savings (£123k), an underspend on school milk (£71k) and a reduction in Parent Pay transaction fees (£27k), offset by a forecast under-recovery of PSA income (£15k).

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 30th June 2021 – Nil Variance

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

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

Summary:

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

ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30th June 2021 - £568,100 OVERSPEND**Directorate & Management (£41,500 Overspend)**

Whilst payroll costs are projected to overspend (£180k), contributions from Spend to Save and Modernisation Funds (£160k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£20k).

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

In line with previous years, an underspend on Street Nameplates (£10k) is projected.

Planning and Building Control (£58,100 Overspend)

Whilst payroll costs are projected to overspend (£105k), it is expected that this will be partially offset by an over-recovery in fee income (£50k).

Economic Development (£350,000 Overspend)

Covid-19 continues to impact upon Greenlaw Business Centre and the Council's ability to generate income from the Business Centre (£350k).

Roads (£185,000 Overspend)

Whilst payroll costs are projected to overspend (£290k), it is expected that this will be fully offset by an over-recovery in income (£290k). However, income from decriminalised parking enforcement continues to be badly affected by covid-19 and is projected to under-recover (£185k).

Neighbourhood Services (£59,900 Overspend)

Whilst a small underspend in payroll costs is projected (£90k), agency staff costs are expected to overspend (£150k). Agency staff continue to be required to cover covid related absences, covering both sickness and self-isolation absences.

Parks (£28,100 Underspend)

Although small overspends in payroll costs (£20k) and supplies & services (£10k) are projected, these will be more than offset by a projected net over-recovery in operational income (£60k).

Cleansing (£131,300 Overspend)

A projected covid related overspend (£65k) is expected in relation to additional vehicle hire costs that have arisen. On top of this, necessary repair works at Thornliebank Depot (£60k) need to take place.

Protective Services (£33,400 Underspend)

A number of small underspends (£30k) are projected across Supplies & Services

Other Housing (£186,200 Underspend)

An underspend in payroll costs (£160k) is projected as there are currently a number of vacancies. On top of this, an underspend on subcontractors is projected (£30k).

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Covid-19 continues to significantly impact upon the department: current projections again assume that no income will be generated from Greenlaw Business Centre in 21/22 (£350k); within Roads, income from decriminalised parking enforcement is expected to be significantly under-recovered (£185k); across Neighbourhood Services, agency staff are required to cover covid-19 related absences (£150k) and additional vehicle hire costs continue to be incurred so as to maintain bubbles throughout the workforce (£65k). Across the department there are some operational underspends, mainly in Staff Costs, as a number of vacancies are currently being carried. The variances noted will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**PROBABLE OUTTURN FORECAST AS AT 30th June 2021 - £ 2,100 Overspend****Property & Technical - Operations (£24,400 Overspend)**

Payroll costs are projected to overspend slightly (£24k), although it is anticipated that this will be offset in other areas of the service.

Property & Technical – Strategy (£22,300 Underspend)

An underspend in payroll costs is projected (£22k), offsetting the projected variance noted above.

Accommodation (Nil variance)

Central Accommodation costs are expected to be in line with budget.

Summary:

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

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 30th June 2021 - £586,900 Overspend

Communities and Strategy – Operational (£700 Underspend)

There are no significant variances to report at this time.

Humanitarian Need – Covid 19 (Nil variance)

Funding of £800k was carried forward into the current financial year for Humanitarian projects. Of this, £300k has already been approved by Cabinet covering additional staffing (£205k), training (£50k), free breakfasts (£28k) and transport (£10k). Other initiatives including community projects, fuel support and emerging need are ongoing and the expectation is that the funding will be fully utilised by the end of March 2022.

Community Safety (£131,400 Overspend)

The overspend is mainly due to additional overtime costs to cover for staff absences and secondments to the covid isolation support service (£84k). In addition, maintenance costs are expected to be overspent by £19k and an under-recovery of £25k is anticipated in parking income.

Money Advice & Registrars (£35,000 Underspend)

The underspend is largely due to payroll as a result of staff turnover and vacant hours.

Directorate, Strategic Insight & Partnerships Management (£200 Overspend)

There are no significant variances to report at this time.

Members Expenses, Grants, Elections and Corporate & Democratic Core (£3,400 Underspend)

The underspend is due to minor underspends across payroll lines.

Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£55,400 Overspend)

This overspend is largely due to increased staff costs due to covid-19 and additional processing requirements by the team.

Council Tax/Non Domestic Rates (£439,000 Overspend)

There has been a significant increase in the number of applications received for Council Tax Reduction (CTR) mainly due to covid-19 and therefore an overspend of £453k is anticipated on this budget line.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The overspend of £586,900 is mainly due to an overspend on the Council Tax reduction budget together with overspends across payroll

CORPORATE & COMMUNITY – SUPPORT SERVICES

Probable Outturn Forecast as at 30th June 2021 - £389,300 Overspend

Revenues General (£18,800 Overspend)

The overspend is mainly due to the requirement to recruit temporary staff to deal with covid-19 pressures.

Strategy – Support and Insight (£3,100 Overspend)

The overspend is mainly due to a combination of higher expenditure on data analytics offset with slippage on payroll.

PMO – (Nil variance)

There are no significant variances to report at this time.

IT (£349,700 Overspend)

The overspend is due to a combination of covid-19 related costs of £371k covering additional phone costs and related project costs partially offset by underspends within payroll.

Customer First (£6,700 Underspend)

The underspend is due to lower expenditure on payroll than budgeted.

Communications & Printing (£27,900 Underspend)

The underspend is mainly due to slippage on the payroll budget.

Human Resources & Payroll (£54,000 Overspend)

The overspend is mainly due to increased staffing costs to cover for maternity leave, sickness absence and unbudgeted hours.

Democratic Services (£1,700 Underspend)

There are no significant variances to report at this time.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net overspend of £389,300 is mainly due to an overspend on the IT budget as a result of covid-19 together with overspends across payroll and supplies and services.

CHIEF EXECUTIVES'S – NON SUPPORT**PROBABLE OUTTURN FORECAST AS AT 30th June 2021 - £213,600 OVERSPEND**

Temporary Loans Fund Interest income is projected to outturn under-recovered (£160k) due to the very low level of interest rates currently available in commercial markets. In addition Civic Licensing and the Licensing Board are projected at present to outturn over budget (£45.6k and £8k respectively) due mainly to a loss of income arising from the Covid 19 pandemic.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 3 of £213,600 is due to a loss of Temporary Loans Fund Interest and a loss of income arising from the Covid 19 pandemic.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30th June 2021 - £ 24,500 OVERSPEND

The projected overspend of £24,500 is comprised of several variances:

There are projected payroll overspends in Accountancy (£36k), Chief Executive's Office (£11k) and Legal Services (£9k) due to less staff turnover than what is allowed for in the budget. There is also a temporary post in Procurement that is funded by the Modernisation Fund (see below). Supplies & Services in Procurement are projected to overspend (£75k) as the result of the costs of a seconded officer from Scotland Excel which is met from the Modernisation Fund (see below). Supplies & Services in Legal are projected to overspend (£20k) due to additional legal costs most of which are rechargeable to other Departments (see below).

Largely offsetting these adverse variances are projected underspends In Internal Audit (18.5k) and Procurement (£33k) due to staff vacancies. In addition, Supplies and Services in Accountancy are projected to underspend (£3k) based upon last year's outturn and current levels of expenditure to date. Legal recharges to other Departments are projected to outturn above budget (£25k) due to additional legal fees that have been incurred and are recoverable from other Departments (see above). Income in Procurement is projected to outturn above budget (£47k) due to a drawdown from the Modernisation Fund to fund a temporary post (see above) and the Scotland Excel secondment (see above).

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 3 of £24,500 is due to lower than budgeted staff turnover in Accountancy, Chief Executive's Office and Legal Services. In Procurement there is a temporary post and additional costs for a seconded officer from Scotland Excel. In Legal Services there are higher Supplies and Services. Largely offsetting these adverse variances are vacant posts in Internal Audit and Procurement and an underspend in Accountancy Supplies and Services. There is also additional income in Legal from recharges to other Departments and additional income in Procurement from the Modernisation Fund.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 30th June 2021 - £606,900 UNDERSPEND

Restructuring Costs (£312,500 Underspend)

It is expected that this resource will not be fully utilised to meet restructure commitments and redeployment costs at this time.

Unallocated Overheads (£206,000 Underspend)

Forecast pension revised based on anticipated utilisation of funds.

Loan Debt (Nil Variance)

Given current uncertainties, projection is Loan debt expenditure will be in line with budget at the end of the financial year.

Other Services (£88,400 Underspend)

Lower than anticipated expenditure arising from contingent operations / costs that have not as yet materialised or been confirmed.

Summary:

Month 3 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of £606,900 will be monitored and adjusted as required in conjunction with implementation of Council's service redesigns and arising events and it is expected to reduce before the year-end.

HEALTH & SOCIAL CARE PARTNERSHIP
PROBABLE OUTTURN FORECAST AS AT 30th June 2021 – Nil Variance

Children & Families & Public Protection (£680,000 Underspend)

This projected underspend is due to the current level of staff turnover and property costs (£138k) and commitments for third party payments including foster care allowances (£264k) and other Third Party payments (£237k). It is expected that there will be a planned overspend in Youth Counselling which will be met from reserves and this is reflected in the underspend reported. It is also anticipated that demand and activity will increase as we emerge from the pandemic, requiring further use of reserves as the year progresses.

Adult – Intensive Services (£1,575,000 Overspend)

1. Care at Home – There is a projected overspend of £1,327k within Homecare related in the main to staffing costs – Agency costs £776k, HSCP staff £175k, and care costs (£400k).
2. Telecare – there is a projected overspend of £476k, mainly related to staffing costs.
3. Day Centres including Kirkton – there is an underspend in day centre costs mainly around staffing costs, overall underspend £263k.

There continues to be increased volume within Homecare, alongside paying on planned activity, in line with the nationally agreed principles, which is offset in part by reduced costs within Nursing and Residential care. A current review of the service alongside an overall review of the balance of care in terms of current trends is ongoing as well as a move away from paying on planned activity to nationally agreed rates with external providers. A budget virement between Nursing and Residential costs is being considered in relation to those changes in trends which are recurring. All developments will continue to be monitored closely.

Adult – Localities Services (£735,000 Underspend)

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

1. Older People – the projected underspend of £884k relates mainly to care commitments and staff turnover within teams. There is a significant underspend of around £2m within Nursing and Residential care and this continues to offset additional costs of care within localities purchased care (£1.2m) and also the increased activity in Care at Home within Intensive Services. The cost projections make an early allowance for winter activity. A budget virement (see intensive services above) is being considered to re-balance budgets between care at home and nursing and residential care budgets.
2. Physical & Sensory Disability – the projected overspend of £248k reflects a higher level of current care package commitments (£111k). Staffing costs are projected to overspend due to turnover not being met (£86k) and early projections of spend within aids and adaptations indicate a potential overspend (67k). Demand for adaptations may yet increase as part of recovery and this will continue to be monitored.
3. Learning Disability – the projected underspend of £99k is due to underspends in staffing costs due to turnover (£189k) offset by a slight overspend in committed care packages of (£60k) and a reduction in expected income from Independent Living Fund (£55k). There is also savings from day centre underspends (£30k) across property, transport and supplies.

Recovery Services – Mental Health & Addictions (£298,000 Overspend)

The projected overspend of £390k in Mental Health reflects current recorded care commitments and staff costs, there has been an increase in client volume since 2020/21. An underspend of £93k in relation to Addictions services reflects staff turnover and current care package cost commitments.

Finance & Resources (£47,000 Underspend)

A projected underspend of £47k is now reported in relation to staff turnover, and property costs across the service partially offset by additional costs within supplies and services.

Contribution from IJB (£411,000 Over recovery)

This is the net contribution from the IJB reserves to meet the projected operational overspend relating to social care in the current financial year, as required. Work is ongoing to minimise the planned draw on IJB reserves.

Summary: The projected outturn position, which highlights a potential overspend of £411k, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year. Useable reserves could be depleted further if they are required to cope with unachieved savings.

The partnership continues to carry unachieved savings of around £3.8m as the ability to achieve these savings has been severely curtailed by the pandemic. These unachieved savings will be included in our COVID returns to Scottish government and, it has been assumed that we will receive full funding alongside some achievement ourselves in relation to the HSCPs recovery and renewal programme. This remains a risk to the HSCP and all efforts continue to be made to realise as much of these savings as is possible within the 2021/22 financial year, with the potential to use reserves to be considered should Scottish Govt funding not be extended.

All other additional Covid19 costs continue to be reported to the Scottish Government as part of the HSCP Mobilisation Plan and are reflected in the reported position with the assumption of matching income. The cost assumptions will continue to be revised as actual costs are incurred, however the significant financial risk remains that we may not receive full funding to offset the additional costs. In mitigation of this risk regular monitoring continues to be ongoing in order to flag up early issues and take decisive action where possible.

This position will be subject to change as monitoring and commitment information are refined over the course of the year

HOUSING REVENUE ACCOUNT**PROBABLE OUTTURN FORECAST AS AT 30th June 2021 - £ 29,400 OVERSPEND****Housing Revenue Account (£21,300 Overspend)**

A number of small underspends across Supplies & Services are forecast (£21.3k), particularly with regards to the purchase of equipment.

Housing Maintenance Team (£8,100 Overspend)

Subcontractor costs are forecast to be slightly overspent (£8.1k)

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The overspends noted above all relate to overspends within Supplies & Services. These variances will continue to be monitored throughout the year.

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Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	157,882,000	8,686,500	166,568,500	34,381,211	34,792,484	(411,273)	923,900
Contribution to Integration Joint Board	54,319,400		54,319,400	10,735,362	6,261,051	4,474,311	0
Environment	26,257,900		26,257,900	6,001,232	5,883,170	118,062	(568,100)
Environment - Support			0	556,311	1,317,008	(760,697)	(2,100)
Chief Executives Office	65,000	5,200	70,200	25,525	54,195	(28,670)	(213,600)
Chief Executives Office - Support			0	723,903	665,199	58,704	(24,500)
Corp & Comm - Community Resources	12,798,100	215,600	13,013,700	1,416,139	33,796	1,382,343	(586,900)
Corp & Comm - Support			0	4,018,947	4,003,580	15,367	(389,300)
Other Expenditure & Income	1,789,300		1,789,300	258,900	182,431	76,469	606,900
Joint Boards	2,358,800		2,358,800	535,500	531,516	3,984	28,500
Contingency - Welfare	200,000		200,000	0	0	0	68,900
Health & Social Care Partnership	0	646,700	646,700	153,500	171,047	(17,547)	0
Service Resource Adjustment	-335,300		(335,300)			0	0
Additional COVID19 Support Grant			0			0	0
Housing Revenue Account	0	0	0	(1,417,470)	(1,778,356)	360,886	(29,400)
TOTAL	255,335,200	9,554,000	264,889,200	57,389,060	52,117,121	5,271,939	(185,700)
Summary of Operational Adjustments.							
Capital Charges		15,429,600					
Ring Fenced Grants - Education & HSCP		(8,505,100)					
Additional RSG Funding		1,155,000					
Addit.COVID19 Supp. Grant-		1,474,500					
Devolved School Management		0					
		<u>9,554,000</u>					

Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	164,537,400	2,228,100	166,765,500	42,952,524	42,196,044	756,480	(3,645,800)
Property Costs	18,254,800	500	18,255,300	7,010,030	6,314,049	695,981	(7,200)
Transport Costs	5,703,400	5,000	5,708,400	1,437,129	1,464,426	(27,297)	(169,700)
Supplies & Services	49,594,300	2,913,600	52,507,900	10,797,461	12,601,431	(1,803,970)	(325,800)
Third Party Payments	56,932,000	191,900	57,123,900	11,591,428	17,084,350	(5,492,922)	(5,183,300)
Transfer Payments	19,655,400	147,000	19,802,400	4,000,835	3,489,872	510,963	(1,054,700)
Support Services	15,432,300	0	15,432,300	12,950	2,623	10,327	0
Other Expenditure			0	0	0	0	0
Depcn And Impairment Losses	0	15,429,600	15,429,600	0	0	0	0
Financing Costs	4,289,000		4,289,000			0	0
TOTAL EXPENDITURE	334,398,600	20,915,700	355,314,300	77,802,357	83,152,795	(5,350,438)	(10,386,500)
Income	(79,063,400)	(11,361,700)	(90,425,100)	(20,413,297)	(31,035,674)	10,622,377	10,200,800
TOTAL	255,335,200	9,554,000	264,889,200	57,389,060	52,117,121	5,271,939	(185,700)

Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	115,302,200	2,149,100	117,451,300	28,449,146	27,147,108	1,302,038	215,500
	Property Costs	12,839,200	500	12,839,700	5,479,516	4,936,585	542,931	(23,300)
	Transport Costs	1,964,400	5,000	1,969,400	492,254	491,955	299	(700)
	Supplies & Services	26,512,600	2,913,600	29,426,200	3,505,086	5,082,504	(1,577,418)	931,800
	Third Party Payments	12,527,200	191,900	12,719,100	3,495,655	3,474,890	20,765	593,000
	Transfer Payments	848,900	147,000	995,900	155,300	250,963	(95,663)	(394,600)
	Support Services	5,755,800	0	5,755,800	0	360	(360)	0
	Depcn And Impairment Losses		13,948,100	13,948,100	0	0	0	0
Total Expenditure		175,750,300	19,355,200	195,105,500	41,576,957	41,384,365	192,592	1,321,700
	Income	(17,868,300)	(10,668,700)	(28,537,000)	(7,195,746)	(6,591,881)	(603,865)	(397,800)
Education	TOTAL	157,882,000	8,686,500	166,568,500	34,381,211	34,792,484	(411,273)	923,900

Summary of Operational Adjustments:

Specific Grant	(7,891,100)
Capital Charges	13,948,100
Addit.COVID19 Grant- Education Recovery	1,279,000
Addit.COVID19 Grant- Summer Activities	187,000
Addit.COVID19 Grant- Family Pandemic Pmt - Admin	8,500
Addit. Grant- FSM school holidays	231,000
Addit. Grant- FSM P4 & P5	777,000
Addit. Grant- School Clothing Grants	147,000

Devolved School Management

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

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8,686,500

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	15,730,500	(6,399,000)	9,331,500	678,024	258,911	419,113	(40,600)
	Primary Education	47,234,300	2,959,600	50,193,900	12,287,270	12,248,988	38,282	114,500
	Secondary Education	60,160,200	4,463,800	64,624,000	14,863,964	15,248,395	(384,431)	153,100
	Schools Other	4,974,700	1,693,500	6,668,200	406,230	(137,798)	544,028	69,900
	Special Education	7,501,900	329,600	7,831,500	1,707,314	1,592,639	114,675	22,400
	Psychological Service	907,300		907,300	219,974	245,397	(25,423)	19,200
	Transport (excl Spec Educ)	1,109,400	(13,000)	1,096,400	276,157	283,803	(7,646)	(10,700)
	Bursaries / Emas	0		0	0	62,370	(62,370)	0
	Provision for Clothing	227,700	147,000	374,700	0	3,600	(3,600)	0
	Administration & Support	7,854,000	3,996,400	11,850,400	796,498	871,319	(74,821)	31,200
	School Crossing Patrollers	0		0	(10,660)	49,230	(59,890)	0
	Catering	0		0	(78,847)	245,132	(323,979)	0
	Cleaning & Janitorial	1,948,400		1,948,400	420,417	1,115,719	(695,302)	(28,500)
	Culture & Leisure Services	10,233,600	1,508,600	11,742,200	2,814,870	2,704,779	110,091	593,400
Education	TOTAL	157,882,000	8,686,500	166,568,500	34,381,211	34,792,484	(411,273)	923,900

Summary of Operational Adjustments:

Specific Grant	(7,891,100)
Capital Charges	13,948,100
Addit.COVID19 Grant- Education Recovery	1,279,000
Addit.COVID19 Grant- Summer Activities	187,000
Addit.COVID19 Grant- Family Pandemic Pmt - Admin	8,500
Addit. Grant- FSM school holidays	231,000
Addit. Grant- FSM P4 & P5	777,000
Addit. Grant- School Clothing Grants	147,000

Devolved School Management

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

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8,686,500

Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	54,319,000	0	54,319,000	10,735,362	6,261,051	4,474,311	0
Contribution to Integration Joint Board	TOTAL	54,319,000	0	54,319,000	10,735,362	6,261,051	4,474,311	0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	54,319,000	0	54,319,000	10,735,362	6,261,051	4,474,311	0
Contribution to Integration Joint Board	TOTAL	54,319,000	0	54,319,000	10,735,362	6,261,051	4,474,311	0

Budgetary Control Statement
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Period End: 30 June 2021

Period 03 / 2122

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	15,429,400		15,429,400	3,545,804	3,622,644	(76,840)	(624,700)
	Property Costs	2,573,800		2,573,800	672,795	744,189	(71,394)	(48,300)
	Transport Costs	3,290,100		3,290,100	822,525	802,223	20,302	(78,900)
	Supplies & Services	14,945,600		14,945,600	3,571,792	2,833,139	738,653	(164,300)
	Third Party Payments	826,100		826,100	67,300	100,067	(32,767)	(375,200)
	Transfer Payments	706,200		706,200	165,375	4,777,299	(4,611,924)	(131,300)
	Support Services	2,955,100		2,955,100	12,675	0	12,675	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		40,726,300		40,726,300	8,858,266	12,879,561	(4,021,295)	(1,422,700)
	Income	(14,468,400)		(14,468,400)	(2,857,034)	(6,996,390)	4,139,356	854,600
Environment	TOTAL	26,257,900	0	26,257,900	6,001,232	5,883,170	118,062	(568,100)

Summary of Operational Adjustments.

0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,807,200		1,807,200	257,195	61,300	195,895	(41,200)
	Environment Accommodation	0		0	332,425	316,546	15,879	0
	Planning & Development	931,300		931,300	166,502	164,247	2,255	(58,100)
	Economic Development Summary	890,000		890,000	149,384	1,515,475	(1,366,091)	(350,000)
	Roads - Council	9,752,800		9,752,800	2,503,562	3,076,331	(572,769)	(185,000)
	Roads Contracting Unit	0		0	(6,779)	2,053	(8,832)	0
	Parks	(287,300)		(287,300)	(143,150)	(576,078)	432,928	28,100
	Cleansing & Recycling	218,900		218,900	(310,353)	(433,239)	122,886	(131,300)
	Waste Management	3,868,300		3,868,300	973,325	805,380	167,945	0
	Protective Services	1,205,100		1,205,100	231,779	174,831	56,948	33,400
	Transport	0		0	(65,504)	(37,279)	(28,225)	0
	Neighbourhood Services Mgmt	5,132,600		5,132,600	1,193,371	1,133,311	60,060	(59,900)
	Env Strat/ Op Management	191,900		191,900	59,839	60,261	(422)	0
	Non Operational Properties	165,400		165,400	53,925	33,305	20,620	10,000
	Other Housing	2,017,600		2,017,600	522,041	(514,372)	1,036,413	186,200
	Strategy - Bi Team	364,100		364,100	83,670	101,098	(17,428)	(300)
Environment	TOTAL	26,257,900	0	26,257,900	6,001,232	5,883,170	118,062	(568,100)

Summary of Operational Adjustments.

0

Budgetary Control Statement
 Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,123,200		2,123,200	487,911	440,599	47,312	(2,100)
	Property Costs	1,041,800		1,041,800	260,450	446,387	(185,937)	0
	Transport Costs	14,700		14,700	3,675	1,466	2,209	0
	Supplies & Services	286,400		286,400	46,075	423,273	(377,198)	0
	Support Services	1,100		1,100	275	0	275	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		3,467,200		3,467,200	798,386	1,311,725	(513,339)	(2,100)
	Income	(1,114,200)		(1,114,200)	(242,075)	5,283	(247,358)	0
Environment - Support	TOTAL	2,353,000	0	2,353,000	556,311	1,317,008	(760,697)	(2,100)

Summary of Operational Adjustments.

Capital Charges 0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	815,300		815,300	200,597	227,013	(26,416)	(24,400)
	Accommodation	1,092,900		1,092,900	262,125	467,362	(205,237)	0
	Property & Technical - Strategy	444,800		444,800	93,589	622,633	(529,044)	22,300
Environment - Support	TOTAL	2,353,000	0	2,353,000	556,311	1,317,008	(760,697)	(2,100)

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	5,200	5,415	(215)	(2,100)
	Transport Costs	3,000		3,000	750	818	(68)	(500)
	Supplies & Services	413,500		413,500	82,225	82,867	(642)	(1,900)
	Support Services	56,500		56,500	0	0	0	0
	Depcn And Impairment Losses	0	5,200	5,200	0	0	0	0
Total Expenditure		495,600	5,200	500,800	88,175	89,100	(925)	(4,500)
	Income	(430,600)		(430,600)	(62,650)	(34,905)	(27,745)	(209,100)
Chief Executives Office	TOTAL	65,000	5,200	70,200	25,525	54,195	(28,670)	(213,600)

Summary of Operational Adjustments.

capital charges 5,200

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	58,500	0	58,500	78,800	79,544	(744)	(160,000)
	Licensing	6,500	5,200	11,700	(34,200)	(22,256)	(11,944)	(45,600)
	Licensing Board	0		0	(19,075)	(3,093)	(15,982)	(8,000)
Chief Executives Office	TOTAL	65,000	5,200	70,200	25,525	54,195	(28,670)	(213,600)

Summary of Operational Adjustments.

Capital Charges 5,200

Budgetary Control Statement
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Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,105,400		3,105,400	714,028	696,494	17,534	(4,700)
	Supplies & Services	86,400		86,400	32,600	50,433	(17,833)	(114,800)
	Third Party Payments	75,500		75,500	0	0	0	(800)
	Transfer Payments	0		0	0	0	0	0
	Support Services	0		0	0	0	0	0
Total Expenditure		3,267,300		3,267,300	746,628	746,927	(299)	(120,300)
	Income	(423,300)	0	(423,300)	(22,725)	(81,728)	59,003	95,800
Chief Executives Office - Support	TOTAL	2,844,000	0	2,844,000	723,903	665,199	58,704	(24,500)

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	431,700		431,700	99,291	99,643	(352)	(11,600)
	Accountancy & Directorate	1,399,200		1,399,200	365,478	363,176	2,302	(32,900)
	Legal Services	430,700		430,700	110,398	59,210	51,188	(3,900)
	Purchasing & Procurement	310,500		310,500	86,138	90,133	(3,995)	5,500
	Internal Audit	271,900		271,900	62,598	53,037	9,561	18,400
Chief Executives Office - Support	TOTAL	2,844,000	0	2,844,000	723,903	665,199	58,704	(24,500)

Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,839,400		4,839,400	1,112,639	1,235,903	(123,264)	(743,900)
	Property Costs	63,300		63,300	18,800	34,565	(15,765)	(40,600)
	Transport Costs	60,900		60,900	15,225	39,981	(24,756)	(39,500)
	Supplies & Services	1,206,200		1,206,200	256,125	214,196	41,929	(304,100)
	Third Party Payments	309,700		309,700	143,925	(20,023)	163,948	(240,800)
	Transfer Payments	17,730,000		17,730,000	3,395,175	3,041,545	353,630	(514,800)
	Support Services	3,498,900		3,498,900	0	0	0	0
	Depcn And Impairment Losses		215,600	215,600	0	0	0	0
Total Expenditure		27,708,400	215,600	27,924,000	4,941,889	4,546,167	395,722	(1,883,700)
	Income	(14,910,300)		(14,910,300)	(3,525,750)	(4,512,371)	986,621	1,296,800
Corp & Comm - Community Resources	TOTAL	12,798,100	215,600	13,013,700	1,416,139	33,796	1,382,343	(586,900)

Summary of Operational Adjustments
Capital Charges

215,600

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	929,000	24,100	953,100	177,682	75,072	102,610	17,300
	Strategy (Operational)	360,100	8,700	368,800	55,601	(15,909)	71,510	(16,600)
	Community Safety	1,433,500	39,800	1,473,300	293,691	385,483	(91,792)	(131,400)
	Registrars	217,800	6,900	224,700	8,915	680	8,235	20,200
	Grants	165,500		165,500	138,825	31,975	106,850	0
	Auchenback Resource Centre	30,700		30,700	7,675	11,954	(4,279)	0
	Strategic Insight & Comm.Mgmt.	19,200		19,200	23,471	(730,495)	753,966	2,600
	Members Expenses	512,700	31,000	543,700	126,625	121,292	5,333	4,300
	MART	1,005,100	31,100	1,036,200	172,968	230,628	(57,660)	14,800
	Directorate	125,900	5,200	131,100	68,055	67,445	610	(2,800)
	Revenues Admin	335,300		335,300	69,944	69,145	799	(9,100)
	Business Support Team	235,800	13,800	249,600	49,848	57,211	(7,363)	(27,300)
	Housing Benefits	589,900	10,300	600,200	(101,329)	(546,929)	445,600	13,000
	Revenues - Benefits	838,800	20,600	859,400	136,323	157,108	(20,785)	(32,000)
	Council Tax/Ndr	4,350,400	24,100	4,374,500	115,495	102,846	12,649	(439,000)
	Cost Of Elections	181,100		181,100	8,250	11,988	(3,738)	0
	Corporate & Democratic Core	1,467,300		1,467,300	64,100	4,302	59,798	(900)
Corp & Comm - Community Resources	TOTAL	12,798,100	215,600	13,013,700	1,416,139	33,796	1,382,343	(586,900)

Summary of Operational Adjustments
Capital Charges

215,600

Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	7,806,700		7,806,700	1,794,497	1,915,577	(121,080)	(497,800)
	Property Costs	3,500		3,500	625	2,182	(1,557)	0
	Transport Costs	25,900		25,900	6,450	6,901	(451)	1,000
	Supplies & Services	4,108,600		4,108,600	2,353,800	2,133,872	219,928	(548,300)
	Third Party Payments	19,400		19,400	400	0	400	0
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	0	4,232,000	4,232,000	0	0	0	0
Total Expenditure		11,964,100	4,232,000	16,196,100	4,155,772	4,058,532	97,240	(1,045,100)
	Income	(1,729,000)		(1,729,000)	(136,825)	(54,952)	(81,873)	655,800
Corp & Comm - Support	TOTAL	10,235,100	4,232,000	14,467,100	4,018,947	4,003,580	15,367	(389,300)

Summary of Operational Adjustments.
Capital Charges

4,232,000

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	424,300		424,300	93,596	100,114	(6,518)	(18,800)
	Digital services	5,292,800	4,232,000	9,524,800	2,725,660	2,562,345	163,315	(349,700)
	Strategy - Support	308,300		308,300	59,884	53,551	6,333	28,300
	Communications	407,800		407,800	111,659	112,113	(454)	41,000
	Printing	145,000		145,000	34,571	49,967	(15,396)	(13,100)
	Human Resources & Payroll	1,724,600		1,724,600	410,076	479,335	(69,259)	(54,000)
	Democratic Services	411,600		411,600	94,441	96,926	(2,485)	1,700
	Customer Services	974,900		974,900	254,134	250,954	3,180	6,700
	Core Corporate	0		0	122,556	155,016	(32,460)	0
	Insight	202,200		202,200	38,170	13,055	25,115	(31,400)
	Project Management Office	343,600		343,600	74,200	130,204	(56,004)	0
Corp & Comm - Support	TOTAL	10,235,100	4,232,000	14,467,100	4,018,947	4,003,580	15,367	(389,300)

Summary of Operational Adjustments.
Capital Charges

4,232,000

Budgetary Control Statement
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Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,717,000		1,717,000	258,900	211,107	47,793	578,200
	Support Services	72,300		72,300	0	0	0	0
Total Expenditure		1,789,300		1,789,300	258,900	211,107	47,793	578,200
	Income	0	0	0	0	(28,676)	28,676	28,700
Other Expenditure & Income	TOTAL	1,789,300	0	1,789,300	258,900	182,431	76,469	606,900

Summary of Operational Adjustments:

0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,789,300		1,789,300	258,900	211,107	47,793	606,900
	Income	0	0	0		(28,676)	28,676	
Other Expenditure & Income	TOTAL	1,789,300	0	1,789,300	258,900	182,431	76,469	606,900

Summary of Operational Adjustments:

0

Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	535,500	531,516	3,984	28,500
	Support Services	6,800		6,800			0	0
Total Expenditure		2,358,800		2,358,800	535,500	531,516	3,984	28,500
Joint Boards	TOTAL	2,358,800	0	2,358,800	535,500	531,516	3,984	28,500

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	441,500	437,516	3,984	15,800
	Renfrewshire Valuation J/Brd	586,000		586,000	94,000	94,000	0	12,700
	Support Services	6,800		6,800	0	0	0	0
Joint Boards	TOTAL	2,358,800	0	2,358,800	535,500	531,516	3,984	28,500

Budgetary Control Statement
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Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000		200,000	0	0	0	68,900
Total Expenditure		200,000		200,000	0	0	0	68,900
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	68,900

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000		200,000	0	0	0	68,900
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	68,900

Budgetary Control Statement
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Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,868,900	79,000	23,947,900	5,675,070	6,101,399	(426,329)	(1,986,000)
	Property Costs	938,200		938,200	303,793	110,190	193,603	108,000
	Transport Costs	237,400		237,400	59,350	90,100	(30,750)	(50,000)
	Supplies & Services	1,889,500		1,889,500	311,183	1,199,056	(887,873)	(738,000)
	Third Party Payments	40,917,000		40,917,000	7,348,648	8,203,605	(854,957)	(5,188,000)
	Transfer Payments	39,700		39,700	9,910	20,384	(10,474)	(14,000)
	Support Services	2,419,900		2,419,900	0	2,263	(2,263)	0
	Depcn And Impairment Losses	0	1,260,700	1,260,700	0	0	0	0
Total Expenditure		70,310,600	1,339,700	71,650,300	13,707,954	15,726,997	(2,019,043)	(7,868,000)
	Income	(10,716,200)	(693,000)	(11,409,200)	(2,819,092)	(9,294,899)	6,475,807	7,457,000
Core funding from	Integration Joint Board	(59,594,400)	0	(59,594,400)	(10,735,362)	(6,261,051)	(4,474,311)	411,000
Health & Social Care Partnership	TOTAL	0	646,700	646,700	153,500	171,047	(17,547)	0

Summary of operational adjustments

Capital Charges	1,260,700
Ring Fenced Grant - Criminal Justice	(614,000)
	<u>646,700</u>

Budgetary Control Statement
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Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,810,000	83,000	9,893,000	1,878,613	2,074,919	(196,306)	680,000
	Adult Health - Intensive Services	10,540,700	32,800	10,573,500	2,002,231	3,421,505	(1,419,274)	(1,575,000)
	Adult Health-Localities Services							
	Older People	16,521,800	800	16,522,600	3,335,745	2,839,669	496,076	884,000
	Physical Disability	4,890,800		4,890,800	1,086,693	1,390,954	(304,261)	(248,000)
	Learning Disability	9,838,100	73,600	9,911,700	1,299,881	2,409,867	(1,109,986)	99,000
	Recovery Services-Mental Health	1,931,000		1,931,000	326,938	537,944	(211,006)	(298,000)
	Criminal Justice	633,100	(614,000)	19,100	(8,743)	(18,738)	9,995	0
	Finance & Resources	5,428,900	1,070,500	6,499,400	967,504	(6,224,022)	7,191,526	47,000
		59,594,400	646,700	60,241,100	10,888,862	6,432,098	4,456,764	(411,000)
	Core Funding from Integration Joint Board	(59,594,400)	0	(59,594,400)	(10,735,362)	(6,261,051)	(4,474,311)	411,000
Health & Social Care Partnership	TOTAL	0	646,700	646,700	153,500	171,047	(17,547)	0

Summary of operational adjustments

Capital Charges	1,260,700
Ring Fenced Grant - Criminal Justice	(614,000)
	<u>646,700</u>

Budgetary Control Statement
Period 03 / 2122 30 June 2021

Period End: 30 June 2021

Period 03 / 2122

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,074,900		5,074,900	1,168,229	1,030,906	137,323	0
	Property Costs	1,840,300		1,840,300	274,051	39,952	234,099	(3,000)
	Transport Costs	147,600		147,600	36,900	30,981	5,919	(1,100)
	Supplies & Services	2,709,900	0	2,709,900	638,575	553,296	85,279	(33,300)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	16,175	11,663	4,512	0
	Support Services	1,002,300		1,002,300	0	0	0	0
	Depcn And Impairment Losses	4,289,000		4,289,000	0	0	0	0
Total Expenditure		15,394,600		15,394,600	2,133,930	1,666,798	467,132	(37,400)
	Income	(15,394,600)	0	(15,394,600)	(3,551,400)	(3,445,154)	(106,246)	8,000
Housing Revenue Account	TOTAL	0	0	0	(1,417,470)	(1,778,356)	360,886	(29,400)

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	(3,334,700)	0	(3,334,700)	(2,102,320)	(2,621,820)	519,500	(8,100)
	Hra - Client	3,334,700		3,334,700	684,850	843,464	(158,614)	(21,300)
Housing Revenue Account	TOTAL	0	0	0	(1,417,470)	(1,778,356)	360,886	(29,400)

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