

EAST RENFREWSHIRE COUNCILCABINET27 January 2022Report 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 7 and is based on the financial position as at 31 October 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 anticipated to be met from accumulated COVID grant funding.
 - members note the forecast underlying General Fund operational underspend of £679k.
 - 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.
 - In view of the challenging financial outlook for 2022-23 and beyond, Directors take action to avoid all non-essential expenditure for the remainder of the year.

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 7 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 27 January 2022 report to Council	271,169

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Accountancy adjustments for Ring Fenced and other Grants	-
Restated net expenditure	271,169
Additional Grant Funding	2,878
Additional Release from Reserve	285
Total Net Expenditure to be Monitored	274,332

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 31 October 2021, the estimated year end position shows a net favourable variance on net expenditure of £754k based on current information. For General Fund services the projected underspend is £879k. 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 £679k. It is anticipated that the forecast pandemic pressures of £2,645 will 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 forecast figures do not yet take account of the settlement of the 2021-22 pay awards.

The table below provides a comparison of each department's estimated projected revenue out-turn variance. For comparison purposes the revised P5 out-turn has been adjusted to exclude the Covid pressures now covered by Covid grant resource.

Department	Forecast Out-turn £'000			
	P3	P5	Revised P5 Oper.	P7
Education	924	851	237	16
Contribution (to) IJB	0	0	0	0
Environment (Incl. O/Housing)	(568)	(946)	(106)	(182)
Environment – Support	(2)	(43)	7	(86)
Corporate & Comm.Comm. Res	(587)	(653)	(61)	(20)
Corporate & Community - Support	(389)	(431)	(84)	(36)
Chief Executive's Office	(214)	(214)	(160)	(165)
Chief Executive's Office - Support	(25)	(6)	(11)	6
Other Expenditure & Income	607	1,370	1,370	1,248
Joint Boards	28	28	28	29
Corporate Contingency	69	69	69	69
HSCP	0	0	0	0
Housing Revenue Account	(29)	56	56	(125)
Total £ Variance	(186)	81	1,345	754
Total Budgeted Expenditure	264,889	271,169	271,169	274,332
% Variance	(0.1%)	0.03%	0.5%	0.27%

Notable variances are as follows:-

i) Education

The current year end forecast indicates an operational underspend of £16k and anticipates that £578k of covid pressures will be met from additional Covid grant resource. Projected operational underspends include lower payroll costs achieved through turnover and reduced expenditure within School milk operations and Parent Pay transaction fees and are partially offset by repairs and maintenance costs, transport costs for pupils with additional support needs and higher unitary charge payments on PFI and PPP contracts.

ii) Environment

An operational overspend of £182k is forecast and anticipates that £1,140k of Covid pressures will be met from additional Covid grant resource. The main operational underspends are within Waste Management operations and over-recoveries of income, both internally generated and from external grants and receipts. The main operational overspends are within staff costs across the services, replacement equipment and playground supplies, Other Housing Subcontractor payments and additional Bed & Breakfast costs.

iii) Corporate & Community – Community Resources

An operational overspend of £20k is forecast and anticipates that £583k of Covid pressures will be met from additional grant resource. The projected overspend of £20k is due to an overspend on Housing Benefit, reduced recovery of Housing Benefit overpayments, offset by underspends on payroll.

iv) Corporate & Community – Support Services

An operational overspend of £36k is forecast and anticipates that £235k of Covid pressures will be met from additional Covid grant resource. The operational overspends are mainly due to net overspends across payroll and supplies and services.

v) Chief Executive's Office

An operational overspend of £159k is forecast and anticipates that £42k of Covid pressures will be met from additional Covid grant resource. The projected operational overspend is primarily due to a reduction in Temporary Loans Fund Interest.

vi) Other Expenditure

The underspend of £1,248k is due to both the contingent nature of change etc. and a reduction in financing charges due to delays in capital projects and low interest rates. This will be subject to change during the year.

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 £55k, largely in adult services, will be met from the IJB reserves. Additional Covid related costs

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of around £6m 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

7. The Council's projected revenue out-turn position is reported as an operational net underspend of £679k and anticipates that £2,645k of Covid pressures will be met by additional Covid grant resource. 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 will be used to cover these pandemic related overspends, leaving a forecast operational underspend of £679k. Departments should continue to closely monitor and manage their budget and ensure that spending up to budget levels does not take place.

RECOMMENDATIONS

8. 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 £679k.
 - 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.
 - In view of the challenging financial outlook for 2022-23 and beyond, Directors take action to avoid all non-essential expenditure for the remainder of the year.

REPORT AUTHOR

Head of Accountancy -	Margaret McCrossan	
Principal Accountant -	Robert Spencer	Tel. 0141 577 3114 robert.spencer@eastrenfrewshire.gov.uk
Leader of the Council -	Tony Buchanan	Tel. 07890 592671(Mobile)
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BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 7
As at 31 October 2021

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Pre Five Education (£51,300 overspend)

The overspend arises due to a forecast overspend on repairs and maintenance (£44k) and insurance excesses (£7k).

Primary Education (£226,200 overspend)

The overspend relates to a number of variances including a forecast overspend on repairs and maintenance (£104k), insurance excesses (£66k), the annual increase in unitary charge payments made in respect of the education PFI and PPP contracts which is higher than that budgeted (£28k) and an under-recovery of income in relation to the recharge of Pupil Support Assistants (PSA) to other local authorities (£44k). This is partially offset by an underspend on staff travel costs (£14k).

Secondary Education (£6,300 overspend)

The overspend relates again to a number of variances including insurance excesses (£42k), higher than budgeted costs associated with PFI and PPP unitary charge payments (£81k) and an under-recovery of PSA income (£12k). This is offset by an underspend on staff travel costs (£10k), on repairs and maintenance within this sector (£82k) and on water metered charges (£37k).

Special Education (£175,900 overspend)

An overspend is forecast in relation to repairs and maintenance (£15k), transport costs (£138k) and payments to other agencies and bodies in relation to pupils attending establishments outwith the authority (£19k).

Schools Other (£358,300 underspend)

The underspend relates to additional turnover and vacancies within the Modern Apprentice programme (£163k) and the Music service (£32k), reduced expenditure on school milk (£35k), an 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 (£27k), insurance costs (£59k) and superannuation additional allowances (£42k).

Administration Services (£79,300 underspend)

The underspend arises mainly due to additional turnover forecast to be achieved within the central admin, quality improvement and adult learning teams (£104k). This is partially offset by increased insurance costs (£18k) and other miscellaneous administration costs (£9k).

Facilities Management (£47,600 underspend)

An underspend is forecast in relation to additional payroll turnover savings achieved across the service (£53k). This is partially offset by an overspend in uniforms (£6k).

Culture and Leisure Services (£31,200 overspend)

The overspend relates to a forecast overspend on repairs and maintenance costs (£45k), partially offset by savings on insurance costs (£14k).

Other Services (£21,600 underspend)

Additional turnover savings within Psychological Services (£29k) and an underspend in Clothing Grants (£14k) are offset by increased Transport costs and the under-recovery of privilege transport income (£23k).

Summary: Period 7 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 operational underspend of £15,900. The forecast does not reflect the impact of the 2021/22 pay award.

In addition to the operational variances outlined above there are a number of offsetting Covid variances across the department including costs associated with absence cover, additional accommodation and increased costs of the cleaning and janitorial service, however these are being offset at present by savings across the department in utilities and the school meal service. In addition to these variances it is anticipated that £578k of Covid expenditure will be funded by general Covid funding made available to the Council and it should also be noted that there are significant Education recovery costs incurred which are funded by specific Scottish government funding.

At Period 7 the operational underspends can be summarised as lower payroll costs achieved mainly through additional turnover savings and non filling of vacant posts and some staff travel savings (£407k), an underspend on school milk (£35k), a reduction in Parent Pay transaction fees (£27k) and superannuation additional allowances (£42k). These underspends are reduced by repairs and maintenance costs (£120k), insurance costs (£60k), transport costs for pupils with additional support needs (£138k), higher than budgeted unitary charge payments on PFI and PPP contracts (£109k) and a forecast under-recovery of PSA income (£56k).

The reduction in the operational underspend since the previous forecast relates to increased costs associated with repairs and maintenance (£120k), insurance (£60k) and transport costs for pupils with additional support needs (£139k). This increase in costs is partially offset by an increase in staff cost savings (£105k).

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 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 31st OCTOBER 2021 - £182,500 OVERSPEND**Directorate & Management (£103,300 Overspend)**

Whilst payroll costs are projected to overspend (£190k), contributions from Spend to Save and Modernisation Funds (£125k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£35k).

Properties (Environment & Non-Operational) (£50,400 Underspend)

Operational running costs of Thornliebank Depot and the Spiersbridge Offices are projected to underspend (£40k). In line with previous years, an underspend on Street Nameplates (£10k) is projected.

Planning and Building Control (£39,600 Overspend)

Whilst payroll costs are projected to overspend (£175k), a contribution from the Modernisation Fund (£90k) will partly offset this. Fee income is projected to over-recover slightly (£45k).

Economic Development (£82,900 Overspend)

Income from Other Agencies is projected to under-recover (£120k), although this will be partially offset by some underspends across Supplies & Services (£40k).

Roads (£20,000 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), mainly from external fees and grants. The projected underspend in School Crossing Patrollers (£130k) only partially offsets projected overspends in Transport and Contractor costs (£150k).

Neighbourhood Services (161,100 Underspend)

Payroll costs are projected to underspend (£160k).

Parks (£158,900 Overspend)

Necessary spend on replacement equipment and playground supplies (£60k) is projected. On top of this, essential repair works must be carried out (£30k). Operational income is expected to under-recover (£60k).

Cleansing (£134,800 Overspend)

Net operational income is projected to under-recover (£80k). On top of this, necessary repair works at Thornliebank Depot (£60k) are required.

Waste Management (£213,600 Underspend)

Recyclable waste disposed of at the Civic Amenity Sites is projected to underspend (£80k). Kerbside recycling costs are also projected to underspend (£70k). On top of this, other waste management fees and disposal costs are projected to underspend (£70k).

Protective Services (£6,700 Underspend)

A number of small underspends (£7k) are projected across Supplies & Services

Other Housing (£74,800 Overspend)

An underspend in payroll costs (£100k) is projected as there are currently a number of vacancies. However, projected overspends on Subcontractors (£75k) and New Furnished Flats (£80k) more than offsets this.

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. Across the department there are a range of operational variances as noted above. Whilst payroll costs across the department are expected to overspend, it's worth noting that this will mainly be offset by over-recoveries in income, both internally generated and from external grants and receipts. The projections include an assumption that almost £1.2m of Covid related spend or lost income will be offset with Covid funding. The variances noted will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2021 - £85,800 OVERSPEND

Property & Technical - Operations (£28,800 Overspend)

Payroll costs are projected to overspend (£29k).

Property & Technical – Strategy (£57,000 Overspend)

An overspend in payroll costs is projected (£55k). Projected overspends in External Contractor (£70k) costs are expected to be offset by additional recharge income (£70k).

Accommodation (Nil)

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 operational variances. The projections include an assumption that £67k of Covid related spend will be offset with Covid funding resource. These variances will continue to be monitored closely.

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 31st OCTOBER 2021 - £19,900 Overspend

Communities and Strategy – Operational (£23,300 Underspend)

The variance is largely due to underspends in payroll budgets combined with reduced expenditure on hall lets and other activities as a result of Covid-19.

Humanitarian Need – Covid-19 (no 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. More recently, ERC has been allocated £236k from the Scottish Government's Winter Support Fund to tackle financial insecurity. This funding will be used in accordance with the guidance set out over the remainder of this year and carried forward into next year if necessary.

Community Safety (£22,000 Underspend)

The underspend is due to a combination of slippage on payroll and increased maintenance costs.

Money Advice & Registrars (£42,300 Underspend)

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

Directorate, Strategic Insight & Partnerships Management (£6,300 Underspend)

The underspend is due to slippage on payroll.

Members Expenses, Grants, Elections and Corporate & Democratic Core (£10,400 Underspend)

The underspend is due to minor underspends across several lines including payroll, supplies and travel budgets.

Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£99,000 Overspend)

There have been significant operational challenges during 2021/22 with the Covid-19 pandemic and the Council Tax & Benefits system change. Additional support has been required to clear operational backlogs affecting customers totalling approx. £25k. There is an overspend on Housing Benefits of £93k where DWP funding is insufficient to meet rent levels for supported exempt accommodation (this is impacting councils across the country). Housing Benefit overpayment recovery continues to be challenging due to the impact of Covid-19 on residents' finances, and it is anticipated collection levels will be lower than budgeted by approximately £30k. Additional Discretionary Housing Payment Income of £72k has been received, which partly offsets these overspends.

Council Tax/Non Domestic Rates (£25,200 Overspend)

There have been significant operational challenges during 2021/22 with the Covid-19 pandemic and the Council Tax & Benefits system change increasing demands on the team. Additional support has been required to clear operational backlogs affecting customers totalling approx. £25k.

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £583k of Covid related spend or lost income will be offset with Covid funding resource. The operational overspend of £19,900 is mainly due to an overspend on Housing benefit and reduced recovery of Housing Benefit overpayments, offset by underspends on payroll.

CORPORATE & COMMUNITY – SUPPORT SERVICES**Probable Outturn Forecast as at 31st OCTOBER 2021- £36,400 Overspend****Revenues General (£13,300 Underspend)**

The underspend is mainly due to the slippage on vacant posts.

Strategy – Support and Insight (£17,600 Underspend)

The underspend is mainly due to slippage on vacant posts partially offset by expenditure on data analytics and recruitment costs.

PMO – (no variance)

There are no significant variances to report at this time.

IT (£21,800 Overspend)

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

Customer First (no variance)

There are no significant variances to report at this time.

Communications & Printing (£14,000 Overspend)

The overspend is due to a combination of increased staffing and supplies costs offset by underspends in transport.

Human Resources & Payroll (£51,300 Overspend)

The overspend is mainly due to increased staffing costs to cover for maternity, sickness absence and additional payroll resources to support the new system, some of which is currently offset by Modernisation Funding.

Democratic Services (£19,800 Underspend)

The underspend is mainly due to slippage on payroll and minor underspends across several supplies lines including transport

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £235k of Covid related spend or lost income will be offset with Covid funding resource. The operational net overspend of £36,400 is mainly due to a combination of net overspends in staffing budgets across several services and an overspend in supplies and services budgets.

CHIEF EXECUTIVES'S – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT OCTOBER 2021 - £ 164,700 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 is projected at present to outturn over budget (£4.7k) due to less staff turnover than what is allowed for in the budget and additional IT Software costs. Included in Income is £42k of Covid Grants to offset expected Licensing income under- recoveries due to the Covid-19 pandemic.

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projections include an assumption that £42k of Covid related lost income will be offset with Covid funding resource. The operational overspend at Period 7 of £164,700 is due mainly to a loss of Temporary Loans Fund Interest.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2021 - £6,300 UNDERSPEND

The projected underspend of £6,300 is comprised of a number of variances:

There are projected underspends In Internal Audit (46k) and Procurement (£69k) due to staff vacancies. In addition, Supplies and Services in Accountancy (8k) and Legal Services (£6k) are projected to underspend based upon last year's outturn and current levels of expenditure to date. Legal recharges to other Departments are projected to outturn above budget (£7k) due to additional legal fees that have been incurred and are recoverable from other Departments. Income in Procurement is projected to outturn above budget (£23k) due to a drawdown from the Modernisation Fund to fund a temporary post and the Scotland Excel secondment.

Mostly offsetting these favourable variances are projected payroll overspends in Accountancy (£36k), Chief Executive's Office (£4k) 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. Supplies & Services in Procurement are projected to overspend (£77k) as the result of the costs of a seconded officer from Scotland Excel which is met from the Modernisation Fund. Legal Services Sales Fees and Charges are projected to under-recover (£27k) due to a lower level of demand than what was anticipated in the Estimates.

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 7 of £6,300 is due to vacant posts in Internal Audit and Procurement and underspends in Accountancy and Legal Services Supplies and Services. There is also additional income in Legal from recharges to other Departments and additional income in Procurement from the Modernisation Fund. Mostly offsetting these favourable variances are 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 is an under-recovery in Sales Fees and Charges.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2021 - £1,247,900 UNDERSPEND

Restructuring Costs (£212,500 Underspend)

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

Unallocated Overheads (£174,000 Underspend)

Forecast pension revised based on anticipated utilisation of funds.

Loan Debt (£673,000 Underspend)

Current projection is Loan debt expenditure will be £673,000 favourable as against estimate at the end of the financial year. Given current uncertainties, position will continue to be monitored.

Other Services (£188,400 Underspend)

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

Summary:

Month 7 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of £1,247,900 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 31st OCTOBER 2021 – Nil Variance

Children & Families & Public Protection (£246,400 Overspend)

The current projected overspend is mainly as a result of payroll and care commitments. As reported at P5 it was anticipated that demand and activity could increase as we emerge from the pandemic and this has materialised in payroll projections and commitments for third party payments including agency foster care and residential costs increasing (£1,462k). However due to the nature of some costs here, it is anticipated some costs can be offset and included in our Covid 19 returns to Scottish government (£620k). Other grant funding and utilisation of reserves (£630k) further offsets costs and this is reflected in the overspend reported. The previously reported underspend at period 5 has changed significantly over the last two periods with the position worsening by over £600k due to increased demand around residential and agency fostering and amended payroll projections. Demand will continue to be monitored alongside the ongoing impacts of the pandemic as the year progresses.

Adult – Intensive Services (£1,128,100 Overspend)

1. Care at Home – There is a projected overspend of £694k which relates to both staffing and care costs. Staff costs are projected to be £627k overspent, including agency costs, with care costs £928k over. New funding for Winter Planning is planned to be utilised in part to offset the existing investment in the service (£825k). This is an improvement in outturn of £575k due to some increase in provider spend, offset by Winter Planning funding.
2. Telecare – there is a projected overspend of £570k, mainly related to staffing costs.
3. Bonnyton House and Day Centres including Kirkton – there is an underspend in day centre costs mainly around staffing costs, overall underspend £136k.

There continues to be increased volume within Care at Home, which is offset in part by reduced costs within Nursing and Residential care. A budget virement between Nursing and Residential costs is being considered however, it is difficult to establish a new baseline within Residential at this time.

Adult – Localities Services (£1,460,600 Underspend)

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

1. Older People – the projected underspend of £1,139k relates mainly to care commitments and staff turnover within teams. There remains a significant underspend of around £2.3m within Nursing and Residential care and this continues to offset additional costs of care within localities purchased care (£1.3m) and also the increased activity in Care at Home within Intensive Services. The cost projections make an allowance for increased 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. This is a further underspend of £532k in relation to reduced care package costs and reduced commitments in localities purchased care.
2. Physical & Sensory Disability – the projected overspend of £159k reflects a higher level of current care package commitments (£90k) and staffing and adaptation costs (£56k). a modest reduction in projected costs since last time. Demand for adaptations may yet increase as part of recovery and this will continue to be monitored.
3. Learning Disability – the projected underspend of £481k is due to underspends in staffing costs due to turnover (£276k). Care package costs are projected to underspend (£254k), offset by a reduction in expected income from Independent Living Fund (£55k). This is a further underspend of £22k since last reported mainly staffing projections. This position is net of Covid support and we would expect care package costs to increase post pandemic.

Recovery Services – Mental Health & Addictions (£280,100 Overspend)

The projected overspend of £351k 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 £70k in relation to Addictions services reflects staff turnover and current care package cost commitments.

Finance & Resources (£138,700 Underspend)

A projected underspend of £139k is now reported in relation to staff turnover, and property costs across the service. This is reduction in projected costs of £134k since last reported due to improved staffing projections in part reflecting additional funding and as we approach the end of the calendar year a less prudent approach to property costs.

Contribution from IJB (£55,300 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 £55.3k, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year.

The partnership continues to carry unachieved savings of around £3.4m as the ability to achieve these savings has been impacted by capacity as a result of the pandemic. These unachieved savings are 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 Government 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 application of the new Winter Planning funding is still being finalised and as included above an offset to existing costs of £825k is shown.

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 remainder of the year

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2021 - £124,600 OVERSPEND

Housing Revenue Account (£404,700 Underspend)

There are a number of under and overspends forecast within the Housing Revenue Account across the main expenditure groups. Projected underspends in Payroll costs due to ongoing staff vacancies (£197k). Current Finance loan costs are forecasted under budget due to delay in capital projects (£102k). Projecting additional income in council house rents due to Other Housings above planned use of HRA stock for HPU units (£101k).

Housing Maintenance Team (£529,300 Overspend)

Projected under-recovery of Capital works due to unavailability of materials / labour (£375k), in addition to projected overspend in Sub contractors due to staff shortages (£280k). IT costs are forecasted above budget due to implementation delays so a longer system overlap is now required (£28k). This is partially offset by a projected underspend in payroll costs (£140k) due to a high level of vacancies.

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. The variances will be reviewed during the course of the year and with mitigating actions taken by management where possible. There is the option to mitigate overspend using the available reserve balance in the HRA account, discussions are underway on how much could potentially be used.

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Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	167,970,500	3,163,400	171,133,900	76,349,078	74,340,918	2,008,160	15,900
Contribution to Integration Joint Board	54,319,400		54,319,400	29,340,633	35,728,497	(6,387,864)	0
Environment	31,135,500	0	31,135,500	14,172,534	13,357,668	814,866	(182,500)
Environment - Support			0	1,505,621	1,878,923	(373,302)	(85,800)
Chief Executives Office	70,200	0	70,200	43,787	44,422	(635)	(164,700)
Chief Executives Office - Support			0	1,674,710	1,728,261	(53,551)	6,300
Corp & Comm - Community Resources	13,013,700	(8,500)	13,005,200	3,421,443	3,655,840	(234,397)	(19,900)
Corp & Comm - Support		0	0	7,753,640	7,655,137	98,503	(36,400)
Other Expenditure & Income	1,789,300		1,789,300	604,100	433,826	170,274	1,247,900
Joint Boards	2,358,800		2,358,800	1,899,600	1,875,189	24,411	28,500
Contingency - Welfare	200,000		200,000	0	0	0	68,900
Health & Social Care Partnership	646,700	0	646,700	(307,000)	(421,821)	114,821	0
Service Resource Adjustment	(335,300)	8,500	(326,800)			0	0
Additional COVID19 Support Grant			0			0	0
Housing Revenue Account	0	0	0	(3,284,535)	(3,429,554)	145,019	(124,600)
TOTAL	271,168,800	3,163,400	274,332,200	133,173,611	136,847,306	(3,673,695)	753,600

Summary of Operational Adjustments.

Capital Charges

Ring Fenced Grants - Education & HSCP

Additional Education Funding - Reserve release

285,000

Teacher Induction Scheme

2,878,400

Reserve Release

0

Addit.COVID19 Supp. Grant-

0

Devolved School Management

0

3,163,400

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	167,723,600	1,278,500	169,002,100	99,563,007	98,454,674	1,108,333	(4,359,500)
Property Costs	17,904,400	8,900	17,913,300	11,206,301	9,325,518	1,880,783	(393,600)
Transport Costs	5,729,000	95,000	5,824,000	3,307,077	3,551,766	(244,689)	(684,500)
Supplies & Services	54,330,600	911,300	55,241,900	29,908,813	30,919,895	(1,011,082)	(1,014,700)
Third Party Payments	57,491,000	125,000	57,616,000	30,356,607	31,420,746	(1,064,139)	(6,732,800)
Transfer Payments	19,802,400	0	19,802,400	9,065,900	15,457,024	(6,391,124)	(1,745,200)
Support Services	15,432,300	8,500	15,440,800	30,217	0	30,217	0
Other Expenditure			0	0	0	0	0
Depcn And Impairment Losses	20,307,200	0	20,307,200	0	0	0	0
Financing Costs	4,289,000		4,289,000			0	54,000
TOTAL EXPENDITURE	363,009,500	2,427,200	365,436,700	183,437,922	189,129,623	(5,691,701)	(14,876,300)
Income	(91,840,700)	736,200	(91,104,500)	(50,264,311)	(52,282,317)	2,018,006	15,629,900
TOTAL	271,168,800	3,163,400	274,332,200	133,173,611	136,847,306	(3,673,695)	753,600

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	118,763,400	1,237,300	120,000,700	66,244,133	63,985,019	2,259,114	259,200
	Property Costs	12,523,800	8,900	12,532,700	7,936,641	6,919,328	1,017,313	(267,800)
	Transport Costs	1,969,500	95,000	2,064,500	1,090,475	1,057,410	33,065	(190,200)
	Supplies & Services	31,112,600	911,300	32,023,900	14,094,804	13,816,700	278,104	307,100
	Third Party Payments	12,719,100	125,000	12,844,100	6,627,853	6,080,594	547,259	(30,500)
	Transfer Payments	995,900	0	995,900	707,214	725,538	(18,324)	(339,000)
	Support Services	5,755,800	0	5,755,800	0	0	0	
	Depcn And Impairment Losses	13,948,100	0	13,948,100	0	0	0	
Total Expenditure		197,788,200	2,377,500	200,165,700	96,701,120	92,584,589	4,116,531	(261,200)
	Income	(29,817,700)	785,900	(29,031,800)	(20,352,042)	(18,243,671)	(2,108,371)	277,100
Education	TOTAL	167,970,500	3,163,400	171,133,900	76,349,078	74,340,918	2,008,160	15,900

Summary of Operational Adjustments:

Additional Education Funding - Reserve release	285,000
Teacher Induction Scheme	2,878,400

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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3,163,400

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,571,900	177,200	9,749,100	(942,912)	(1,372,698)	429,786	(51,300)
	Primary Education	51,413,200	1,249,500	52,662,700	27,264,623	26,403,553	861,070	(226,200)
	Secondary Education	65,208,000	1,950,900	67,158,900	35,317,464	33,228,127	2,089,337	(6,300)
	Schools Other	5,568,500	(214,200)	5,354,300	1,811,261	1,578,288	232,973	358,300
	Special Education	7,915,700		7,915,700	3,912,067	3,919,114	(7,047)	(175,900)
	Psychological Service	907,300		907,300	518,855	570,009	(51,154)	30,500
	Transport (excl Spec Educ)	1,096,400		1,096,400	543,532	557,053	(13,521)	(22,900)
	Bursaries / Emas	0		0		30,510	(30,510)	0
	Provision for Clothing	374,700		374,700	344,847	248,680	96,167	14,000
	Administration & Support	11,850,400		11,850,400	1,984,055	1,957,041	27,014	79,300
	School Crossing Patrollers	0		0	(23,259)	61,121	(84,380)	0
	Catering	0		0	67,318	170,503	(103,185)	0
	Cleaning & Janitorial	2,322,200		2,322,200	1,103,406	2,518,179	(1,414,773)	47,600
	Culture & Leisure Services	11,742,200		11,742,200	4,447,821	4,471,438	(23,617)	(31,200)
Education	TOTAL	167,970,500	3,163,400	171,133,900	76,349,078	74,340,918	2,008,160	15,900

Summary of Operational Adjustments:

Additional Education Funding - Reserve release	285,000
Teacher Induction Scheme	2,878,400
Devolved School Management	
There have been operational adjustments between objective headings in this reporting period in accordance with approved DSM scheme.	
	3,163,400

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	54,319,400	0	54,319,400	29,340,633	35,728,497	(6,387,864)	0
Contribution to Integration Joint Board	TOTAL	54,319,400	0	54,319,400	29,340,633	35,728,497	(6,387,864)	0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	54,319,400	0	54,319,400	29,340,633	35,728,497	(6,387,864)	0
Contribution to Integration Joint Board	TOTAL	54,319,400	0	54,319,400	29,340,633	35,728,497	(6,387,864)	0

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	15,429,400		15,429,400	8,273,533	8,478,206	(204,673)	(623,700)
	Property Costs	2,573,800		2,573,800	1,241,795	1,070,681	171,114	(50,900)
	Transport Costs	3,290,100		3,290,100	1,919,224	2,159,690	(240,466)	(394,200)
	Supplies & Services	15,080,500		15,080,500	8,323,793	8,321,684	2,109	(560,800)
	Third Party Payments	826,100		826,100	149,608	161,363	(11,755)	(398,600)
	Transfer Payments	706,200		706,200	387,542	5,632,496	(5,244,954)	(236,700)
	Support Services	2,955,100		2,955,100	29,575	0	29,575	0
	Depcn And Impairment Losses	4,877,600		4,877,600	0	0	0	0
Total Expenditure		45,738,800		45,738,800	20,325,070	25,824,120	(5,499,050)	(2,264,900)
	Income	(14,603,300)		(14,603,300)	(6,152,536)	(12,466,452)	6,313,916	2,082,400
Environment	TOTAL	31,135,500	0	31,135,500	14,172,534	13,357,668	814,866	(182,500)

Summary of Operational Adjustments.

Capital charges

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,893,600		1,893,600	604,954	214,637	390,317	(97,300)
	Environment Accommodation	77,000		77,000	560,758	414,138	146,620	37,400
	Planning & Development	976,000		976,000	375,166	451,973	(76,807)	(30,000)
	Economic Development Summary	1,057,000		1,057,000	383,034	1,309,090	(926,056)	(82,900)
	Roads - Council	12,140,000		12,140,000	5,883,816	6,230,774	(346,958)	(20,000)
	Roads Contracting Unit	0		0	(39,691)	28,093	(67,784)	0
	Parks	163,900		163,900	(376,616)	(547,978)	171,362	(158,900)
	Cleansing & Recycling	923,900		923,900	(193,094)	(355,130)	162,036	(174,800)
	Waste Management	4,515,000		4,515,000	2,154,825	2,038,909	115,916	253,600
	Protective Services	1,225,600		1,225,600	533,352	501,887	31,465	6,700
	Transport	0		0	(152,845)	(75,462)	(77,383)	0
	Neighbourhood Services Mgmt	5,340,000		5,340,000	2,784,534	2,623,678	160,856	161,100
	Env Strat/ Op Management	191,900	0	191,900	139,626	140,610	(984)	(6,000)
	Non Operational Properties	175,100		175,100	81,026	35,158	45,868	13,000
	Other Housing	2,084,000		2,084,000	1,238,458	107,657	1,130,801	(74,800)
	Strategy - Bi Team	372,500		372,500	195,231	239,634	(44,403)	(9,600)
Environment	TOTAL	31,135,500	0	31,135,500	14,172,534	13,357,668	814,866	(182,500)

Summary of Operational Adjustments.

capital charges

Budgetary Control Statement
 Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,123,200		2,123,200	1,138,457	1,099,273	39,184	(83,800)
	Property Costs	1,041,800		1,041,800	734,591	578,922	155,669	0
	Transport Costs	14,700		14,700	8,575	1,469	7,106	10,000
	Supplies & Services	286,400		286,400	107,506	491,546	(384,040)	(116,900)
	Support Services	1,100		1,100	642	0	642	0
	Depcn And Impairment Losses	226,900		226,900	0	0	0	0
Total Expenditure		3,694,100		3,694,100	1,989,771	2,171,210	(181,439)	(190,700)
	Income	(1,114,200)		(1,114,200)	(484,150)	(292,287)	(191,863)	104,900
Environment - Support	TOTAL	2,579,900	0	2,579,900	1,505,621	1,878,923	(373,302)	(85,800)

Summary of Operational Adjustments.

Capital Charges

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	815,300		815,300	480,213	508,161	(27,948)	(28,800)
	Accommodation	1,319,800		1,319,800	738,499	606,748	131,751	0
	Property & Technical - Strategy	444,800		444,800	286,909	764,014	(477,105)	(57,000)
Environment - Support	TOTAL	2,579,900	0	2,579,900	1,505,621	1,878,923	(373,302)	(85,800)

Summary of Operational Adjustments.

Capital Charges

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Budgetary Control Statement
 Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	12,131	12,636	(505)	(2,100)
	Transport Costs	3,000		3,000	1,750	1,894	(144)	(500)
	Supplies & Services	413,500		413,500	165,589	163,856	1,733	(2,100)
	Support Services	56,500		56,500	0	0	0	0
	Depcn And Impairment Losses	5,200		5,200	0	0	0	0
Total Expenditure		500,800		500,800	179,470	178,386	1,084	(4,700)
	Income	(430,600)	0	(430,600)	(135,683)	(133,964)	(1,719)	(160,000)
Chief Executives Office	TOTAL	70,200	0	70,200	43,787	44,422	(635)	(164,700)

Summary of Operational Adjustments.

Release of Covid Reserve	(18,000)
Reduced Income Additional Resource	18,000
	<u>0</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	58,500		58,500	157,600	158,737	(1,137)	(160,000)
	Licensing	11,700	0	11,700	(71,054)	(65,208)	(5,846)	(4,700)
	Licensing Board	0	0	0	(42,759)	(49,107)	6,348	
Chief Executives Office	TOTAL	70,200	0	70,200	43,787	44,422	(635)	(164,700)

Summary of Operational Adjustments.

Release of Covid Reserve	(18,000)
Reduced Income Additional Resource	18,000
	<u>0</u>

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,105,400		3,105,400	1,666,066	1,619,774	46,292	67,300
	Supplies & Services	86,400		86,400	61,670	131,712	(70,042)	(86,800)
	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	1,727,736	1,751,486	(23,750)	(20,300)
	Income	(423,300)	0	(423,300)	(53,026)	(23,225)	(29,801)	26,600
Chief Executives Office - Support	TOTAL	2,844,000	0	2,844,000	1,674,710	1,728,261	(53,551)	6,300

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	431,700		431,700	231,679	233,443	(1,764)	(5,400)
	Accountancy & Directorate	1,399,200		1,399,200	840,984	834,211	6,773	(28,300)
	Legal Services	430,700		430,700	257,931	332,077	(74,146)	(22,800)
	Purchasing & Procurement	310,500		310,500	198,055	209,362	(11,307)	16,300
	Internal Audit	271,900		271,900	146,061	119,168	26,893	46,500
Chief Executives Office - Support	TOTAL	2,844,000	0	2,844,000	1,674,710	1,728,261	(53,551)	6,300

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,839,400	41,200	4,880,600	2,639,294	2,862,866	(223,572)	(805,900)
	Property Costs	63,300		63,300	37,316	50,848	(13,532)	(41,000)
	Transport Costs	60,900		60,900	35,465	59,430	(23,965)	(38,100)
	Supplies & Services	1,206,200		1,206,200	556,338	576,937	(20,599)	(541,700)
	Third Party Payments	309,700		309,700	221,108	221,944	(836)	(240,800)
	Transfer Payments	17,730,000		17,730,000	7,922,075	9,031,043	(1,108,968)	(1,141,600)
	Support Services	3,498,900		3,498,900	0	0	0	0
	Depcn And Impairment Losses	215,600	0	215,600	0	0	0	0
Total Expenditure		27,924,000	41,200	27,965,200	11,411,596	12,803,068	(1,391,472)	(2,809,100)
	Income	(14,910,300)	(49,700)	(14,960,000)	(7,990,153)	(9,147,228)	1,157,075	2,789,200
Corp & Comm - Community Resources	TOTAL	13,013,700	(8,500)	13,005,200	3,421,443	3,655,840	(234,397)	(19,900)

Summary of Operational Adjustments
Additional Expenditure Resource Covid
Reserve Release Covid
transfer to CCS

49,700
(49,700)
(8,500)
(8,500)

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	953,100		953,100	444,618	287,410	157,208	42,200
	Strategy (Operational)	368,800		368,800	129,618	37,335	92,283	(18,900)
	Community Safety	1,473,300	0	1,473,300	740,812	843,188	(102,376)	22,000
	Registrars	224,700	(8,500)	216,200	15,919	(428)	16,347	20,800
	Grants	165,500		165,500	145,475	136,454	9,021	3,200
	Auchenback Resource Centre	30,700		30,700	17,908	21,717	(3,809)	0
	Strategic Insight & Comm.Mgmt.	19,200		19,200	54,715	(631,598)	686,313	3,500
	Members Expenses	543,700		543,700	295,750	287,074	8,676	9,200
	MART	1,036,200		1,036,200	405,100	798,942	(393,842)	21,500
	Directorate	131,100		131,100	158,764	166,355	(7,591)	2,800
	Revenues Admin	335,300		335,300	165,452	164,391	1,061	(24,700)
	Business Support Team	249,600	0	249,600	148,868	140,891	7,977	1,800
	Housing Benefits	600,200	0	600,200	29,285	(122,518)	151,803	(72,700)
	Revenues - Benefits	859,400		859,400	318,588	1,172,436	(853,848)	(3,400)
	Council Tax/Ndr	4,374,500	0	4,374,500	271,754	272,706	(952)	(25,200)
	Cost Of Elections	181,100		181,100	14,717	12,755	1,962	(1,400)
	Corporate & Democratic Core	1,467,300		1,467,300	64,100	68,730	(4,630)	(600)
Corp & Comm - Community Resources	TOTAL	13,013,700	(8,500)	13,005,200	3,421,443	3,655,840	(234,397)	(19,900)

Summary of Operational Adjustments
transfer to CCS

(8,500)
(8,500)

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	7,806,700	35,300	7,842,000	4,219,776	4,464,868	(245,092)	(611,200)
	Property Costs	3,500		3,500	2,458	2,419	39	3,300
	Transport Costs	25,900		25,900	15,048	10,665	4,383	9,400
	Supplies & Services	4,108,600	93,500	4,202,100	3,812,866	3,517,189	295,677	(347,200)
	Third Party Payments	19,400		19,400	19,000	15,741	3,259	(2,800)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	4,232,000		4,232,000	0	0	0	0
Total Expenditure		16,196,100	128,800	16,324,900	8,069,148	8,010,882	58,266	(948,500)
	Income	(1,729,000)	(120,300)	(1,849,300)	(315,508)	(355,745)	40,237	912,100
Corp & Comm - Support	TOTAL	14,467,100	8,500	14,475,600	7,753,640	7,655,137	98,503	(36,400)

Summary of Operational Adjustments.
Additional Expenditure Resource Covid
Reserve Release Covid
Transfer from CCS

120,300
(120,300)
8,500
8,500

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	424,300	0	424,300	235,276	239,066	(3,790)	13,300
	Digital services	9,524,800	0	9,524,800	4,659,387	4,304,922	354,465	(21,800)
	Strategy - Support	308,300		308,300	152,632	122,762	29,870	34,500
	Communications	407,800		407,800	256,487	246,423	10,064	42,500
	Printing	145,000		145,000	91,549	117,995	(26,446)	(56,500)
	Human Resources & Payroll	1,724,600		1,724,600	963,041	1,127,564	(164,523)	(51,300)
	Democratic Services	411,600		411,600	221,740	205,445	16,295	19,800
	Customer Services	974,900	8,500	983,400	611,886	635,619	(23,733)	0
	Core Corporate	0		0	285,998	347,368	(61,370)	0
	Insight	202,200	0	202,200	102,345	77,073	25,272	(16,900)
	Project Management Office	343,600		343,600	173,299	230,900	(57,601)	0
Corp & Comm - Support	TOTAL	14,467,100	8,500	14,475,600	7,753,640	7,655,137	98,503	(36,400)

Summary of Operational Adjustments.
Transfer from CCS

8,500

Budgetary Control Statement
 Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,717,000		1,717,000	604,100	462,522	141,578	1,219,200
	Support Services	72,300		72,300	0	0	0	0
Total Expenditure		1,789,300		1,789,300	604,100	462,522	141,578	1,219,200
	Income	0	0	0	0	(28,696)	28,696	28,700
Other Expenditure & Income	TOTAL	1,789,300	0	1,789,300	604,100	433,826	170,274	1,247,900

Summary of Operational Adjustments:

0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,789,300		1,789,300	604,100	462,522	141,578	1,219,200
	Income	0	0	0	0	(28,696)	28,696	28,700
Other Expenditure & Income	TOTAL	1,789,300	0	1,789,300	604,100	433,826	170,274	1,247,900

Summary of Operational Adjustments:

0

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	1,899,600	1,875,189	24,411	28,500
	Support Services	6,800		6,800	0	0	0	0
Total Expenditure		2,358,800		2,358,800	1,899,600	1,875,189	24,411	28,500
Joint Boards	TOTAL	2,358,800	0	2,358,800	1,899,600	1,875,189	24,411	28,500

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,313,600	1,301,914	11,686	15,800
	Renfrewshire Valuation J/Brd	586,000		586,000	586,000	573,275	12,725	12,700
	Support Services	6,800		6,800			0	
Joint Boards	TOTAL	2,358,800	0	2,358,800	1,899,600	1,875,189	24,411	28,500

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	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 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	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
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,593,900		23,593,900	12,643,738	13,503,362	(859,624)	(2,897,900)
	Property Costs	903,200		903,200	551,431	276,149	275,282	(33,100)
	Transport Costs	257,900		257,900	150,439	186,478	(36,039)	(66,000)
	Supplies & Services	1,890,900		1,890,900	731,872	2,040,791	(1,308,919)	(830,700)
	Third Party Payments	41,284,100		41,284,100	21,439,438	23,065,915	(1,626,477)	(6,085,800)
	Transfer Payments	39,700		39,700	11,328	38,422	(27,094)	(27,900)
	Support Services	2,419,900		2,419,900	0	0	0	
	Depcn And Impairment Losses	1,260,700		1,260,700	0	0	0	
Total Expenditure		71,650,300	0	71,650,300	35,528,246	39,111,117	(3,582,871)	(9,941,400)
	Income	(11,409,200)		(11,409,200)	(6,494,613)	(3,804,441)	(2,690,172)	9,886,100
Core funding from	Integration Joint Board	(59,594,400)	0	(59,594,400)	(29,340,633)	(35,728,497)	6,387,864	55,300
Health & Social Care Partnership	TOTAL	646,700	0	646,700	(307,000)	(421,821)	114,821	0

Summary of operational adjustments
Capital Charges
Ring Fenced Grant - Criminal Justice

0

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,893,000		9,893,000	4,597,379	5,252,963	(655,584)	(246,400)
	Adult Health - Intensive Services	10,941,000	6,500	10,947,500	5,444,020	8,388,734	(2,944,714)	(1,128,100)
	Adult Health-Localities Services							
	Older People	17,264,100	(64,400)	17,199,700	9,435,535	7,895,475	1,540,060	1,139,100
	Physical Disability	5,188,400	57,900	5,246,300	3,184,948	3,016,843	168,105	(159,200)
	Learning Disability	11,284,100		11,284,100	5,388,164	6,560,980	(1,172,816)	480,700
	Recovery Services-Mental Health	1,784,900		1,784,900	844,511	1,429,992	(585,481)	(280,100)
	Criminal Justice	19,100		19,100	30,765	(101,265)	132,030	0
	Finance & Resources	3,866,500		3,866,500	108,311	2,862,954	(2,754,643)	138,700
		60,241,100	0	60,241,100	29,033,633	35,306,676	(6,273,043)	(55,300)
	Core Funding from Integration Joint Board	(59,594,400)	0	(59,594,400)	(29,340,633)	(35,728,497)	6,387,864	55,300
Health & Social Care Partnership	TOTAL	646,700	0	646,700	(307,000)	(421,821)	114,821	0

Summary of operational adjustments

Capital Charges

Ring Fenced Grant - Criminal Justice

0

Budgetary Control Statement
Period 07 / 2122 31 October 2021

Period End: 31 October 2021

Period 07 / 2122

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,074,900		5,074,900	2,725,879	2,428,670	297,209	338,600
	Property Costs	1,840,300		1,840,300	702,069	427,171	274,898	(4,100)
	Transport Costs	147,600		147,600	86,101	74,730	11,371	(4,900)
	Supplies & Services	2,709,900	0	2,709,900	1,450,275	1,396,958	53,317	(240,600)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	37,741	29,525	8,216	0
	Support Services	1,002,300		1,002,300	0	0	0	0
	Depcn And Impairment Losses	4,289,000	0	4,289,000	0	0	0	54,000
Total Expenditure		15,394,600		15,394,600	5,002,065	4,357,054	645,011	143,000
	Income	(15,394,600)	0	(15,394,600)	(8,286,600)	(7,786,608)	(499,992)	(267,600)
Housing Revenue Account	TOTAL	0	0	0	(3,284,535)	(3,429,554)	145,019	(124,600)

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	(3,334,700)	42,900	(3,291,800)	(4,849,613)	(5,213,751)	364,138	(529,300)
	Hra - Client	3,334,700	(42,900)	3,291,800	1,565,078	1,784,197	(219,119)	404,700
Housing Revenue Account	TOTAL	0	0	0	(3,284,535)	(3,429,554)	145,019	(124,600)

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