

EAST RENFREWSHIRE COUNCILCABINET18 August 2022Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2022/23**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2022-23. 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 2022 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 overspend of £1,389k.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position.
 - all departments continue to closely monitor and manage their budgets, ensure that spending up to operational budget levels does not take place and immediately take steps to avoid all non-essential expenditure.

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 2022-23, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2022-23 approved by the Council on 3 March 2022 has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 3 March 2022 report to Council	275,181
Capital Financing - Loans Charge Adjustment (Note 1)	(8,966)
Service Operational Capital Charge Adjustment (Note 2)	16,225
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(9,950)
Restated net expenditure	<u>272,490</u>
Additional General Revenue Grant (Note 4)	2,565
	<u><u>275,055</u></u>

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Note 1. The net expenditure agreed on 3 March 2022 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and the Accounting Code of Practice in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

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

Note 3. Ring Fenced Revenue Grant is a resource element within the 2022-23 Local Government Finance Settlement and is not included within Service budgets in the approved Council's 2022-23 Revenue Budget exercise. In compliance with LASAAC on the preparation of Local Authority Financial Accounts, designated Ring Fenced Grants should be reported as income within Service budgets that it is specific to and this adjustment adheres to reporting guidelines. This funding resource is noted in the adjustment funding schedule below.

Note 4. This is additional General Revenue Grant funding that has been received by the Council as a redetermination of the 2022-23 Local Government Finance Settlement and is noted in the adjustment funding schedule below.

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,326
Ring Fenced Rev Grant	1140 Hours Expansion	Education	7,998
Ring Fenced Rev Grant	Gaelic	Education	12
Ring Fenced Rev Grant	Criminal Justice	HSCP	614
		Note 3	9,950
General Revenue Grant	Free School Meals (P4&5)	Education	1,160
General Revenue Grant	Free School Meals -Holidays	Education	217
General Revenue Grant	Remov. of Core Curr. Charge	Education	182
General Revenue Grant	Instrument Music Tuition	Education	390
General Revenue Grant	Easter Study Support	Education	43
General Revenue Grant	Summer Holiday Provision	Education	118
General Revenue Grant	Discretionary Payments	BOP	455
		Note 4	2,565

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 £557,500 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 30 June 2022, the actual position against the phased budget shows a total net underspend of £3,126k, however this is largely due to timing variances. The estimated year end position reflects an adverse variance on net expenditure of £1,498k based on current information. For General Fund services the projected overspend is £1,389k. Council Tax collection position is anticipated to be in line with budget and will not impact the total forecast overspend on General Fund services of £1,389k. It is anticipated that the forecast pandemic pressures of £4,142k will be covered by utilising COVID grant resources awarded to the Council in 2021/22 and the current year. The projected operational variance reflects the significant increased inflationary pressures arising within Utilities, Transport and PFI/PPP contracts and will have to be addressed with Services as to the levels of additional resource and management intervention that can be undertaken. The projected operational outturn assumes that the 2022/23 pay awards for Teachers and Local Government Staff that have not yet been settled align with budget.

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

Department	Forecast Outturn as at P3 £'000
Education	(1,984)
Contribution (to) IJB	0
Environment (Incl. O/Housing)	(184)
Environment – Support	5
Business Operations & Partnerships	(56)
Business Operations & P'ships - Support	(91)
Chief Executive's Office	17
Chief Executive's Office - Support	(59)
Other Expenditure & Income	931
Joint Boards	20
Corporate Contingency	12
HSCP	0
Housing Revenue Account	(109)
Total £ Variance	(1,498)
Total Budgeted Expenditure	275,055
% Variance	(0.54%)

Notable variances are as follows:-

i) Education

The year end forecast indicates an overspend of £1,984k which is mainly due to increased costs within Utilities, PFI/PPP/HUB contracts and Transport contracts due to inflationary pressures. This position is partially offset by savings achieved within Catering services. Costs of £2,024k which are a result of Covid, will be met from Covid grants that do not affect the net budget or forecast.

ii) Environment

The year end forecast indicates an overspend of £184k which is mainly due to increased costs within Waste Management and Transport contracts due to inflationary pressures. Costs of £1,439k which are a result of Covid, will be met from Covid grants that do not affect the net budget or forecast.

iii) Business Operations & Partnerships

The year end forecast indicates an overspend of £56k which is mainly due to offsetting payroll variances across several divisions, Supplies & Services and an increase in accommodation recharges due to Utility inflationary pressures. Costs of £445k which are a result of Covid, will be met from Covid grants that do not affect the net budget or forecast.

iv) Business Operations & Partnerships – Support Services

The year end forecast indicates an overspend of £91k which is mainly due to offsetting payroll variances across several divisions and an increase in accommodation recharges due to Utility inflationary pressures. Costs of £259k which are a result of Covid, will be met from Covid grants that do not affect the net budget or forecast.

v) Chief Executive's Office

The year end forecast indicates an overspend of £42k which is mainly due to an increase in accommodation recharges due to Utility inflationary pressures, partly offset by an increase in interest earned on temporary investment balances. Costs of £15k which are a result of Covid, will be met from Covid grants that do not affect the net budget or forecast.

vi) Other Expenditure

The year end forecast indicates an underspend of £931k and 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 £618k, largely in adult services, will be met from the IJB reserves. Additional Covid related costs arising are expected to be met from additional Covid grant resource.

CONCLUSIONS

6. The Council's projected revenue out-turn position is reported as a net overspend of £1,389k, and assumes that £4,142k of COVID pressures will be met from covid grant resources awarded during 2021-22 and current year funding. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic and the significant inflationary pressures arising within Utilities, Transport and PFI/PPP contracts. Departments should continue

to closely monitor and manage their budget, ensure that spending up to budget levels does not take place and take immediate steps to avoid all non-essential expenditure.

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 £1,389k.
- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position;
- all departments continue to closely monitor and manage their budgets, ensure that spending up to operational budget levels does not take place and immediately take action to avoid all non-essential expenditure.

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Report date 28th July 2022

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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BUDGET MONITORING REPORTS

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As at 30 June 2022

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PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2022 - £1,983,900 OVERSPEND

Pre Five Education (£35,400 overspend)

The overspend arises due to a forecast overspend on utility costs (£35k) as a result of inflation. This forecast is based upon prior year consumption at current prices and will be reviewed throughout the year as more information on current consumption becomes available.

Primary Education (£627,700 overspend)

The overspend relates to a number of variances including a forecast overspend on utility costs (£475k) and PFI/PPP contract costs (£128k) due to higher than budgeted inflationary uplifts. An overspend is also forecast on uplift of waste costs (£23k) based on prior year experience.

Secondary Education (£583,300 overspend)

Similar to the Primary sector the overspend projected relates to utility costs (£420k), uplift of waste (£12k) and higher than budgeted costs in relation to PFI/PPP/HUB contracts (£369k). This is partially offset by a projected underspend in relation to the school meals service due to a reduction in uptake of meals within this sector based on year to date experience (£224k).

Special Education (£464,700 overspend)

An overspend is forecast in relation to detriment costs associated with the delivery of approved savings (£44k), school meals (£15k) and payments to other agencies and bodies in relation to pupils attending establishments outwith the authority (£54k). Overspends are also forecast for utility costs (£28k) as a result of inflation and transport costs (£322k). The overspend in transport costs (£322k) reflects demand in this area and assumptions around contract inflation pending the outcome of contract renewals for the start of the new school session.

Transport (£187,100 overspend)

An overspend is forecast in relation to SPT costs based on the latest information available (£160k) and an under-recovery is forecast in relation to privilege travel income based on year to date and prior year experience (£24k).

Facilities Management (£133,500 underspend)

An underspend is forecast in relation to reduced net expenditure on the Catering service (£151k) mainly due to additional turnover achieved and a reduction in food costs arising as a result of a reduction in uptake within the secondary sector. This is partially offset by a forecast under-recovery of janitorial income based on year to date experience (£11k)

Culture and Leisure Services (£308,700 overspend)

The overspend relates to a forecast overspend on utility costs (£309k) as a result of inflation. The projection is again based upon prior year consumption at current prices and will be reviewed throughout the year as more information on current consumption becomes available.

Other Services (£89,500 underspend)

The underspend relates to additional turnover forecast to be achieved within the quality improvement, adult learning and psychological services teams and within the music service (£104k). An underspend is also expected in relation to ParentPay transaction fees following the introduction of Free School Meals for Primary 4 and 5 and the removal of instrumental music tuition charges (£10k). This is partially offset by a higher than budgeted direct accommodation recharge due to increased utility costs (£25k)

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 prior to the start of the new academic year, indicates an operational overspend of £1,983,900.

In addition to the operational variances outlined above the department will also incur estimated Covid costs of £2,024k during this financial year which will be met by Scottish Government funding.

Overall the main variances forecast at Period 3 can be summarised as overspends in relation to the increased costs of utilities (£1,276k) and PFI/PPP/HUB contracts (£497k) as a result of higher than budgeted inflation and increased transport costs (£482k) as a result of both demand and anticipated inflationary impact. This position is partially offset by savings in relation to the catering service including school meals as a result of additional turnover achieved and based on current uptake (£360k).

All variances will continue to be monitored and will be revised as the year progresses and further information becomes available.

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2022 – 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 2022 - £183,400 OVERSPEND**Directorate & Management (£95,100 Overspend)**

Whilst payroll costs are projected to overspend (£200k), contributions from Spend to Save / Modernisation Funds and external grant funding (£140k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£8k). Subscription costs are projected to overspend (£15k), namely in relation to annual APSE Energy and Climate Change Ready subscriptions.

Properties (Environment & Non-Operational) (£31,300 Underspend)

Rental income is expected to over-recover (£20k), whilst an underspend on Street Nameplates (£10k) is also projected.

Planning and Building Control (£16,900 Overspend)

Whilst payroll costs are projected to overspend (£80k), additional fee income is expected to partially offset these costs (£60k).

Economic Development (£25,100 Underspend)

Additional Employability related grant income (£500k) will offset grant related payroll costs, supplies & services and payments to other bodies. Income from Property Rentals is expected to over-recover (£20k). Additionally, there will be spend to reconfigure Greenlaw Business Centre into a covid safe working environment, which will be offset with covid grant monies.

Roads (£ Nil)

Additional grant income (£400k) is expected to offset corresponding overspends in payroll and subcontractor costs. Income from Decriminalised Parking has yet to recover to pre-pandemic levels (£70k), with offsetting covid grant monies built in to offset.

Neighbourhood Services (£114,500 Underspend)

An underspend in payroll costs is projected (£110k) given the high level of vacancies the service is carrying, albeit a number of agency staff are in post to partly offset. Additional agency staff are also required over the holiday period to ensure continuity of service (£200k), although covid grant is available to offset this spend.

Parks (£63,600 Underspend)

Grounds Maintenance charges are expected to over-recover (£60k).

Cleansing (£197,400 Overspend)

Net operational income, mainly from Special Uplifts, is projected to under-recover (£100k). On top of this, Transport costs are projected to overspend (£100k) in line with last year.

Waste Management (£97,900 Overspend)

Contract inflation may result in overspends in relation to both Active & Green Waste (£200k), although contract rates are not yet confirmed. An over-recovery in the Sale of Recyclables (£50k) income should partially offset the contract inflation. A number of underspends across Supplies & Services (£50k) are also projected.

Protective Services £19,600 Underspend

A number of underspends (£20k) are projected across Supplies & Services.

Vehicle Services (£ Nil)**Other Housing (£30,200 Overspend)**

Security costs are projected to overspend (£20k), along with the service's share of Office Accommodation's inflationary overspend on utility costs (£10k). Significant covid-related spend on Bed & Breakfast Accommodation and New Furnished Flats (£269k) continues to be incurred and will be met by additional Covid resource.

Office Accommodation (£ Nil)

Inflationary pressures will cause an overspend on utility costs (£240k), which are directly recharged to services across the Council.

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 and spend on Supplies & Services 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 £1.439m 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 a particular focus on contract inflation and utility cost pressures) with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2022 - £5,000 UNDERSPEND****Property & Technical - Operations £5,000 Underspend**

A small underspend in payroll costs is projected (£5k).

Property & Technical – Strategy (£0 Overspend)

Whilst payroll costs are projected to overspend (£130k), it is expected that this will be offset by increased recharges to Capital (£130k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. These projected overspends in payroll costs will continue to be monitored closely.

BUSINESS OPERATIONS & PARTNERSHIPS

Probable Outturn Forecast as at 30th JUNE 2022 - £56,400 Overspend

Communities and Community Planning - (£107,600 Underspend)

The underspend is mainly due to payroll as a result of vacancies within these services.

Humanitarian Need – Covid-19 (no variance)

Funding of £330k was carried forward into the current financial year for Humanitarian projects and it is anticipated that this funding will be fully spent this year.

Community Safety (£96,900 Overspend)

The overspend is mainly due to a combination of the ongoing cost of providing security guards as there has been a delay in automating the depot gates (£60k) and an expected under-recovery in parking income (£25k).

Money Advice & Registrars (£17,200 Underspend)

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

Customer First (Non Support) – (£22,500 Overspend)

The overspend is mainly due to an overspend within payroll due to lack of turnover and an increase in the direct recharge for accommodation.

Directorate, Strategic Insight & Partnerships Management (£35,200 Underspend)

The variance is mainly due to slippage in filling a vacant post.

Members Expenses, Grants, Elections and Democratic Representation & Management (£12,500 Underspend)

The variance is due to a combination of underspends on payroll and an increase in the direct recharge for accommodation.

Democratic Services (Non Support) (£19,800 Overspend)

The overspend is due to increased hours worked at the Council Elections in May, higher spending on supplies and an increase in the direct recharge for accommodation.

Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£63,000 Overspend)

The overspend is mainly due to an overspend on payroll and an increase in the direct recharge for accommodation.

Council Tax/Non Domestic Rates (£26,700 Overspend)

The overspend is mainly due to the employment of agency staff and an increase in the direct recharge for accommodation.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £445k of covid related spend will be offset from the covid reserve. The operational overspend of £56,400 is mainly due to offsetting payroll variances across several divisions and an expected increase in the direct recharges for accommodation.

BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES
Probable Outturn Forecast as at 30th JUNE 2022 - £90,800 Overspend

Revenues General (£7,200 Overspend)

The overspend is mainly due to increased staffing costs and the direct recharge for accommodation due to higher utility /energy costs.

Strategy – Support and Insight (£16,700 Overspend)

The overspend is largely due to lack of turnover and higher spending in supplies and services.

Digital Transformation (£11,000 Overspend)

The overspend is due to an expected increase in the direct recharge for accommodation as a result of higher energy costs.

IT (£22,900 Overspend)

The overspend is due to an expected increase in the direct recharge for accommodation as a result of higher energy costs.

Customer First Reception (£6,800 Overspend)

The overspend is mainly due to the cost of covering for sickness absence within the team.

Communications & Printing (£12,400 Underspend)

The underspend is mainly due to vacancies within these services.

Human Resources & Payroll (£38,600 Overspend)

The overspend is mainly due to a combination of increased staffing costs to cover for maternity and the direct recharge for accommodation due to higher energy costs.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £259k of covid related spend will be offset with covid funding resource. The operational overspend of £90,800 is mainly due a combination of overspends in staffing and supplies across a number of divisions and the expected increase in the direct recharges for accommodation.

CHIEF EXECUTIVES'S – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2022 - £17,000 UNDERSPEND

Temporary Loans Fund Interest income is projected to outturn over-recovered (£15k) due to an increased level of interest rates currently available in commercial markets. In addition Civic Licensing is projected at present to outturn under budget (£2k) due to higher taxi licensing income.

Summary:

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 3 of £17,000 is due mainly to higher Temporary Loans Fund Interest.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2022 - £59,200 OVERSPEND

The projected overspend of £59,200 is comprised of a number of variances:

There are projected overspends in Accountancy (£42k) and Chief Executive's Office (£8.1k) due to less staff turnover than is allowed for in the budget. Supplies & Services in Legal Services are projected to overspend (£8k) due to additional legal costs. Legal Services Income is projected to under-recover (£11k) due to a lower level of demand than was anticipated in the Estimates. Income in Procurement is projected to outturn below budget (£23k) due to less rebate income available from procurement contracts. The Office Accommodation direct recharge to the whole Department is projected to outturn above budget (£18.1k) due to increased energy costs.

Mostly offsetting these adverse variances are projected underspends in Legal Services (£36k) and Procurement (£9k) due to staff vacancies. In addition, Supplies and Services in Accountancy (6k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

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 £59,200 is due to lower than budgeted staff turnover in Accountancy and Chief Executive's Office. In Legal Services there are additional legal fees and an under-recovery in income. Procurement Income is also expected to outturn under budget due to less rebate income. The Office Accommodation recharge is projected to outturn above budget due to increased energy costs. Mostly offsetting these adverse variances are vacant posts in Legal Services and Procurement and an under spend in Accountancy Supplies and Services.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2022 - £930,700 UNDERSPEND

Restructuring Costs (£312,500 Underspend)

Based on requests from departments to date, It is expected that this resource will not be fully utilised to meet restructure commitments and redeployment costs at this time. This may be subject to change during the year.

Unallocated Overheads (£304,500 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 (£313,700 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 underspend position of £930,700 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 2022 – Nil Variance

Children & Families & Public Protection (£97,000 Overspend)

The HSCP is looking after several unaccompanied asylum seeker children with a funding deficit projected of £66k for current costs. This situation will change with more children expected and the type of care required will determine if further pressures will be incurred. We will have a clearer understanding of any funding gap towards the end of the year and options to contain these costs including the use of reserves. Care costs including transport costs are also a pressure in the service (£75k), this position is net of COVID support from our COVID reserve.

Adult – Intensive Services (£401,000 Overspend)

The most significant cost pressures are within Care at Home (both purchased and the in-house service) of £183k and within the telecare responders service (£442k); all predominately around staffing and agency as we continue to respond to demand. These pressures are offset in part by staff turnover and vacancies within day services (£271k).

Adult – Localities Services (£147,000 Underspend)

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

1. Older People – (421k underspend) the projected underspend is result of current care commitments and staff turnover within teams. Within residential and nursing care we are underspent by £1.4m, despite an emerging trend of increased nursing home placements. This is offset by an overspend in localities directly purchased care at home and direct payment commitments of £0.9m.
2. Physical & Sensory Disability – (£85k underspend) the projected underspend reflects projections around current care package commitments (£123k) offset by an overspend in adaptation costs (£39k). Demand for adaptations may increase as the year progresses.
3. Learning Disability – (£359k overspend) the projected overspend is due to care commitments (£461k), including the full year impact from the increased number of people supported year on year. This is offset in part by staffing vacancies within day services (£156k). This position is net of Covid support and we would expect care package costs to increase post pandemic.

Recovery Services – Mental Health & Addictions (£319,000 Overspend)

Current care commitments are causing some pressure within Mental Health services (£304k). At the moment it is too early to understand if these costs have peaked and may reduce, we will continue to monitor.

Finance & Resources (£52,000 Underspend)

A projected underspend of £52k is in relation to small projected underspends in supplies across the service.

Contribution from IJB (£618,000 Contribution from Reserve)

This is the net contribution from the IJB reserves to reflect the projected underspend position.

Summary: The projected outturn position, which highlights a potential overspend of £618k, would require a contribution from reserves, subject to the final outturn at the end of the financial year. This is indicative of early pressures within the HSCP budget.

The partnership continues to carry unachieved savings, from pre pandemic, of around £2.2m as the ability to achieve these savings has been impacted by capacity during the Covid-19 response. The HSCP Recovery and Renewal programme will support delivery of some savings and we are working to refine the financial framework that supports this activity. This is incredibly challenging in the current environment and we no longer have support for unachieved savings in Scottish Government funding for Covid-19 and this is therefore a pressure on the HSCP that we plan to meet from reserves whilst we work towards recurring savings where possible.

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 funding from our Covid grant reserve.

The cost assumptions will continue to be revised as actual costs are incurred and this position will be subject to change as we progress through the financial year and assumptions are refined.

We will take corrective action where possible to minimise the projected overspend in year

HOUSING REVENUE ACCOUNT**PROBABLE OUTTURN FORECAST AS AT 30th JUNE 2022 - £108,900 OVERSPEND****Housing Revenue Account (£194,700 Overspend)**

There are a number of under and overspends forecast within the Housing Revenue Account across the main expenditure groups. £120k increase in Finance costs due to levels of borrowing and heightened interest and inflation. Energy bills are forecast to increase by £71k for 22/23 based on current pricing. Projected overspends in Payroll costs due to agency staff covering ongoing staff vacancies (£7k).

Housing Maintenance Team (£85,800 Underspend)

This is driven by a projected underspend in payroll costs (£86k) 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. Energy price increases which are outwith the HRA's control and current rates of interest and inflation have negatively impacted the HRA.

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Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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	160,728,000	3,502,000	164,230,000	39,275,196	39,232,563	42,633	(1,983,900)
Contribution to Integration Joint Board	60,755,000	0	60,755,000	13,403,787	11,972,586	1,431,201	0
Environment	26,770,400	4,939,900	31,710,300	5,296,889	3,980,276	1,316,613	(183,400)
Environment - Support			0	305,611	656,503	(350,892)	5,000
Chief Executives Office	764,000	0	764,000	25,042	42,629	(17,587)	17,000
Chief Executives Office - Support			0	727,184	734,062	(6,878)	(59,200)
Business Operations & Partnerships	11,607,900	468,400	12,076,300	2,411,711	1,919,871	491,840	(56,400)
Business Ops & Partnership - Support		0	0	3,432,059	3,264,320	167,739	(90,800)
Other Expenditure & Income	3,038,000	(13,800)	3,024,200	258,900	151,481	107,419	930,700
Joint Boards	2,352,000		2,352,000	441,500	437,929	3,571	19,800
Contingency - Welfare	200,000	0	200,000	0	0	0	12,300
Health & Social Care Partnership	0	(56,500)	(56,500)	(153,500)	(163,465)	9,965	0
Service Resource Adjustment	0	0	0			0	0
Additional RSG Funding		0	0	0	0	0	0
Additional COVID19 Support Grant			0			0	0
Housing Revenue Account	0	0	0	(1,537,168)	(1,468,242)	(68,926)	(108,856)
TOTAL	266,215,300	8,840,000	275,055,300	63,887,211	60,760,513	3,126,698	(1,497,756)

Summary of Operational Adjustments.

Capital Charges	16,225,000
Ring Fenced Grants - Education & HSCP	(9,950,000)
Adjusted RSG - BOP Discretionary Payments	454,600
Additional RSG - Education	2,110,400
Addit.COVID19 Supp. Grant-	0
Devolved School Management	0
	<u>8,840,000</u>

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Employee Costs	175,831,800	(221,900)	175,609,900	44,023,531	43,288,633	734,898	(3,514,326)
Property Costs	19,012,400	5,800	19,018,200	7,397,614	6,450,852	946,762	(1,342,355)
Transport Costs	5,993,500	0	5,993,500	1,506,475	1,781,733	(275,258)	(1,055,600)
Supplies & Services	53,607,100	3,091,300	56,698,400	12,234,530	13,225,857	(991,327)	(2,783,294)
Third Party Payments	60,717,000	139,000	60,856,000	13,429,090	10,616,061	2,813,029	(4,200,634)
Transfer Payments	19,637,700	1,188,600	20,826,300	3,765,123	3,226,794	538,329	(599,004)
Support Services	14,109,600	0	14,109,600	22,775	2,269	20,506	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	0	16,225,000	16,225,000	0	0	0	0
Financing Costs	4,289,000		4,289,000			0	(120,085)
TOTAL EXPENDITURE	353,198,100	20,427,800	373,625,900	82,379,138	78,592,199	3,786,939	(13,615,298)
Income	(86,982,800)	(11,587,800)	(98,570,600)	(18,491,927)	(17,831,686)	(660,241)	12,117,541
TOTAL	266,215,300	8,840,000	275,055,300	63,887,211	60,760,513	3,126,698	(1,497,756)

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03 Date - Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	119,694,000	(221,900)	119,472,100	28,628,835	28,129,979	498,856	(1,253,300)
	Property Costs	12,775,500	5,800	12,781,300	5,644,642	5,147,658	496,984	(1,396,700)
	Transport Costs	2,160,500	0	2,160,500	540,125	621,640	(81,515)	(481,000)
	Supplies & Services	27,382,300	2,828,100	30,210,400	4,991,880	6,195,854	(1,203,974)	(29,800)
	Third Party Payments	10,465,200	139,000	10,604,200	3,873,556	4,490,631	(617,075)	(50,500)
	Transfer Payments	910,900	217,000	1,127,900	158,638	242,439	(83,801)	(326,500)
	Support Services	6,070,300	0	6,070,300	0	0	0	
	Depcn And Impairment Losses	0	10,727,600	10,727,600	0	0	0	
Total Expenditure		179,458,700	13,695,600	193,154,300	43,837,676	44,828,201	(990,525)	(3,537,800)
	Income	(18,730,700)	(10,193,600)	(28,924,300)	(4,562,480)	(5,595,638)	1,033,158	1,553,900
Education	TOTAL	160,728,000	3,502,000	164,230,000	39,275,196	39,232,563	42,633	(1,983,900)

Summary of Operational Adjustments:

Capital Charges	10,727,600
Ring Fenced Grant - Pupil Equity Fund	(1,326,000)
Ring Fenced Grant - 1140 Hours Expansion	(7,998,000)
Ring Fenced Grant - Gaelic	(12,000)
Free School Meal Expansion (P4&P5)	1,160,000
Free School Meal Expansion (school holidays)	217,000
Removal of core Curriculum Charges	182,000
Instrumental Music Tuition	390,000
Easter Study Support	43,100
Summer Holiday Provision	118,300

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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3,502,000

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate	Budget Estimate to Per 03 Date - Per 03	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	16,762,100	(7,348,200)	9,413,900	1,838,795	1,885,344	(46,549)	(35,400)
	Primary Education	49,708,900	3,687,700	53,396,600	12,597,294	13,025,337	(428,043)	(627,700)
	Secondary Education	62,204,300	4,959,100	67,163,400	17,684,211	16,673,796	1,010,415	(583,300)
	Schools Other	3,651,100	837,900	4,489,000	907,358	666,876	240,482	19,900
	Special Education	8,008,600	264,700	8,273,300	1,821,893	1,863,363	(41,470)	(464,700)
	Psychological Service	924,900	10,400	935,300	226,925	277,373	(50,448)	43,500
	Transport (excl Spec Educ)	1,250,000	(12,000)	1,238,000	312,841	351,788	(38,947)	(187,100)
	Bursaries / Emas			0		56,790	(56,790)	0
	Provision for Clothing	289,700	0	289,700	3,688	0	3,688	0
	Administration & Support	8,526,200	215,000	8,741,200	837,340	990,417	(153,077)	26,100
	School Crossing Patrollers	0	0	0	(12,666)	16,688	(29,354)	0
	Catering	0	0	0	(117,214)	(440,490)	323,276	150,800
	Cleaning & Janitorial	1,985,700	0	1,985,700	284,093	1,056,998	(772,905)	(17,300)
	Culture & Leisure Services	7,416,500	887,400	8,303,900	2,890,638	2,808,283	82,355	(308,700)
Education	TOTAL	160,728,000	3,502,000	164,230,000	39,275,196	39,232,563	42,633	(1,983,900)

Summary of Operational Adjustments:

Capital Charges	10,727,600
Ring Fenced Grant - Pupil Equity Fund	(1,326,000)
Ring Fenced Grant - 1140 Hours Expansion	(7,998,000)
Ring Fenced Grant - Gaelic	(12,000)
Free School Meal Expansion (P4&P5)	1,160,000
Free School Meal Expansion (school holidays)	217,000
Removal of core Curriculum Charges	182,000
Instrumental Music Tuition	390,000
Easter Study Support	43,100
Summer Holiday Provision	118,300

Devolved School Management

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

3,502,000

Budgetary Control Statement
 Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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	60,755,000		60,755,000	13,403,787	11,972,586	1,431,201	0
Contribution to Integration Joint Board	TOTAL	60,755,000	0	60,755,000	13,403,787	11,972,586	1,431,201	0

Summary of operational adjustments
 Pay Award Implications
 RSG - Adult Social Care Pressures
 RSG - HSCP Other

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	60,755,000		60,755,000	13,403,787	11,972,586	1,431,201	0
Contribution to Integration Joint Board	TOTAL	60,755,000	0	60,755,000	13,403,787	11,972,586	1,431,201	0

Summary of operational adjustments
 RSG - Adult Social Care Pressures
 RSG - HSCP Other

0

Budgetary Control Statement
Period 03 / 2023 30 June 2022

Period End: 30 June 2022

Period 03 / 2023

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	16,711,000	0	16,711,000	3,777,317	3,660,010	117,307	(732,700)
	Property Costs	3,838,600	0	3,838,600	1,232,089	1,108,470	123,619	83,900
	Transport Costs	3,329,600	0	3,329,600	832,400	1,054,289	(221,889)	(456,200)
	Supplies & Services	14,830,200	222,200	15,052,400	3,491,165	3,063,171	427,994	(506,300)
	Third Party Payments	881,500	0	881,500	67,300	54,823	12,477	(684,400)
	Transfer Payments	716,600	0	716,600	167,975	119,108	48,867	(460,100)
	Support Services	2,590,700	0	2,590,700	22,775	0	22,775	0
	Depcn And Impairment Losses	0	4,939,900	4,939,900	0	0	0	0
Total Expenditure		42,898,200	5,162,100	48,060,300	9,591,021	9,059,871	531,150	(2,755,800)
	Income	(16,127,800)	(222,200)	(16,350,000)	(4,294,132)	(5,079,595)	785,463	2,572,400
Environment	TOTAL	26,770,400	4,939,900	31,710,300	5,296,889	3,980,276	1,316,613	(183,400)

Summary of Operational Adjustments.

Capital Charges	4,939,900
Roads Network - Other accounts of Authority	111,100
Roads Payment to RCU	111,100
Roads Internal Recharges	(111,100)
Roads Admin - Other Accounts of Authority Income	(111,100)
	<u>4,939,900</u>

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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	1,863,300	50,800	1,914,100	256,177	316,618	(60,441)	(88,000)
	Environment Accommodation	0	628,900	628,900	840,375	617,691	222,684	0
	Planning & Development	1,068,400	0	1,068,400	193,621	143,214	50,407	(8,800)
	Economic Development Summary	836,300	313,400	1,149,700	197,679	(440,538)	638,217	25,100
	Roads - Council	9,470,100	2,596,800	12,066,900	2,479,072	2,694,220	(215,148)	0
	Roads Contracting Unit	0	0	0	(11,096)	(661)	(10,435)	0
	Parks	240,600	552,000	792,600	(33,400)	(548,164)	514,764	63,600
	Cleansing & Recycling	53,500	152,800	206,300	(974,411)	(593,247)	(381,164)	(197,400)
	Waste Management	3,883,400	588,500	4,471,900	938,800	715,269	223,531	(97,900)
	Protective Services	1,139,200	0	1,139,200	242,029	177,992	64,037	19,600
	Transport	0	0	0	(45,468)	(106,700)	61,232	0
	Neighbourhood Services Mgmt	5,370,000	0	5,370,000	1,229,058	1,156,956	72,102	114,500
	Env Strat/ Op Management	196,600	0	196,600	59,913	60,327	(414)	(7,100)
	Non Operational Properties	167,100	22,100	189,200	54,625	10,306	44,319	31,300
	Other Housing	2,109,900	34,600	2,144,500	(214,156)	(320,146)	105,990	(30,200)
	Strategy - Bi Team	372,000	0	372,000	84,071	97,139	(13,068)	(8,100)
Environment	TOTAL	26,770,400	4,939,900	31,710,300	5,296,889	3,980,276	1,316,613	(183,400)

Summary of Operational Adjustments.

Capital Charges	4,939,900
Roads Adjustment	0
	<u>4,939,900</u>

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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	2,203,600		2,203,600	498,011	543,238	(45,227)	(131,300)
	Property Costs	0		0	0	(734)	734	0
	Transport Costs	15,100		15,100	3,775	3,082	693	0
	Supplies & Services	254,300		254,300	45,900	102,203	(56,303)	(700)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
Total Expenditure		2,473,000		2,473,000	547,686	647,789	(100,103)	(132,000)
	Income	(1,114,200)		(1,114,200)	(242,075)	8,714	(250,789)	137,000
Environment - Support	TOTAL	1,358,800	0	1,358,800	305,611	656,503	(350,892)	5,000

Summary of Operational Adjustments.

Capital Charges

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	863,600		863,600	205,185	200,094	5,091	5,000
	Accommodation	0		0	0	214	(214)	0
	Property & Technical - Strategy	495,200		495,200	100,426	456,195	(355,769)	0
Environment - Support	TOTAL	1,358,800	0	1,358,800	305,611	656,503	(350,892)	5,000

Summary of Operational Adjustments.

Capital Charges

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Chief Executives Office	Employee Costs	24,600		24,600	5,502	5,455	47	(600)
	Transport Costs	3,000		3,000	750	825	(75)	(300)
	Supplies & Services	447,800		447,800	83,890	90,718	(6,828)	(3,000)
	Support Services	569,000		569,000	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
Total Expenditure		1,044,400		1,044,400	90,142	96,998	(6,856)	(3,900)
	Income	(280,400)		(280,400)	(65,100)	(54,369)	(10,731)	20,900
Chief Executives Office	TOTAL	764,000	0	764,000	25,042	42,629	(17,587)	17,000

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
Chief Executives Office	Accountancy & Directorate	224,000		224,000	81,190	81,190	0	15,000
	Corporate Management	554,000		554,000	0	0	0	0
	Licensing	(17,000)		(17,000)	(36,673)	(36,449)	(224)	2,000
	Licensing Board	3,000		3,000	(19,475)	(2,112)	(17,363)	0
Chief Executives Office	TOTAL	764,000	0	764,000	25,042	42,629	(17,587)	17,000

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Chief Executives Office - Support	Employee Costs	3,149,800		3,149,800	712,259	695,539	16,720	27,600
	Property Costs	0		0	0	0	0	0
	Transport Costs	0		0	0	0	(0)	0
	Supplies & Services	220,200		220,200	42,650	38,703	3,947	(44,500)
	Third Party Payments	77,700	0	77,700	0	0	0	0
	Transfer Payments	0		0			0	0
	Support Services	0		0			0	0
Total Expenditure		3,447,700		3,447,700	754,909	734,242	20,667	(16,900)
	Income	(467,700)		(467,700)	(27,725)	(180)	(27,545)	(42,300)
Chief Executives Office - Support	TOTAL	2,980,000	0	2,980,000	727,184	734,062	(6,878)	(59,200)

Summary of Operational Adjustments.

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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	443,600	0	443,600	96,407	98,989	(2,582)	(11,700)
	Accountancy & Directorate	1,462,500	0	1,462,500	365,250	363,179	2,071	(43,400)
	Legal Services	476,900	0	476,900	115,696	135,675	(19,979)	12,400
	Purchasing & Procurement	311,500	0	311,500	87,022	87,140	(118)	(16,500)
	Internal Audit	285,500	0	285,500	62,809	49,079	13,730	0
Chief Executives Office - Support	TOTAL	2,980,000	0	2,980,000	727,184	734,062	(6,878)	(59,200)

Summary of Operational Adjustments.

0

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Business Operations & Partnerships	Employee Costs	6,271,900	0	6,271,900	1,418,236	1,489,220	(70,984)	(375,700)
	Property Costs	64,400	0	64,400	19,075	26,492	(7,417)	(31,000)
	Transport Costs	71,700	0	71,700	17,925	11,466	6,459	500
	Supplies & Services	2,649,500	54,800	2,704,300	342,200	284,048	58,152	(313,800)
	Third Party Payments	311,300	0	311,300	143,925	(11,534)	155,459	29,700
	Transfer Payments	17,640,000	971,600	18,611,600	3,412,425	2,845,697	566,728	201,300
	Support Services	1,401,900		1,401,900			0	0
	Depcn And Impairment Losses	0		0			0	0
	Total Expenditure		28,410,700	1,026,400	29,437,100	5,353,786	4,645,389	708,397
	Income	(16,802,800)	(558,000)	(17,360,800)	(2,942,075)	(2,725,518)	(216,557)	432,600
Business Operations & Partnerships	TOTAL	11,607,900	468,400	12,076,300	2,411,711	1,919,871	491,840	(56,400)

Summary of Operational Adjustments

Transfer - Members Allowances	13,800
Cost of Elections	41,000
Comm Care Grants	83,000
Additional RSG Discretionary Payments	454,600
Ctax Reduction	434,000
Reserve Release Covid - elections	(41,000)
Reserve Release Covid - Benefits	(83,000)
Reserve Release Covid - Ctax Reduction	(434,000)
	<u>468,400</u>

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Business Operations & Partnerships	Community Learning & Dev	978,100	0	978,100	178,900	174,539	4,361	36,400
	Community Planning	360,300	0	360,300	57,193	32,064	25,129	71,200
	Community Safety	1,209,100	0	1,209,100	261,372	356,297	(94,925)	(96,900)
	Registrars & Customer First	403,500	0	403,500	252,900	226,220	26,680	(8,200)
	Grants	145,000	0	145,000	135,325	210	135,115	0
	Auchenback Resource Centre	30,700	0	30,700	7,675	10,248	(2,573)	0
	Strategic Insight & Comm.Mgmt.	6,700	0	6,700	22,551	64,830	(42,279)	(2,500)
	Members Expenses	538,000	13,800	551,800	136,350	78,542	57,808	21,900
	MART	960,900	0	960,900	181,312	162,448	18,864	2,900
	Directorate	0	0	0	68,539	39,921	28,618	37,700
	Business Support Team	0	0	0	136,017	171,725	(35,708)	(38,200)
	Housing Benefits	310,000	454,600	764,600	487,507	128,561	358,946	12,800
	Revenues - Benefits	793,900	0	793,900	148,011	81,451	66,560	(37,600)
	Council Tax/Ndr	4,687,300	0	4,687,300	112,894	211,205	(98,311)	(26,700)
	Cost Of Elections	228,600	0	228,600	64,175	12,778	51,397	(900)
	Democratic Representation & Management	955,800	0	955,800	160,990	168,832	(7,842)	(28,300)
Business Operations & Partnerships	TOTAL	11,607,900	468,400	12,076,300	2,411,711	1,919,871	491,840	(56,400)
	Summary of Operational Adjustments							
	Transfer - Members Allowances		13,800					
	Cost of Elections		41,000					
	Comm Care Grants		83,000					
	Additional RSG Discretionary Payments		454,600					
	Ctax Reduction		434,000					
	Reserve Release Covid - Elections		(41,000)					
	Reserve Release Covid - Benefits		(83,000)					
	Reserve Release Covid - Ctax Reduction		(434,000)					
			<u>468,400</u>					

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Business Ops & Partnerships - Support	Employee Costs	6,466,600	67,000	6,533,600	1,476,959	1,513,291	(36,332)	(343,800)
	Property Costs	3,500	0	3,500	625	0	625	2,500
	Transport Costs	17,400	0	17,400	4,325	2,270	2,055	0
	Supplies & Services	4,941,700	58,000	4,999,700	1,964,775	1,875,505	89,270	(81,900)
	Third Party Payments	26,000	0	26,000	0	0	0	0
	Support Services	0	0	0	0	0	0	0
	Depcn And Impairment Losses	0	0	0	0	0	0	0
Total Expenditure		11,455,200	125,000	11,580,200	3,446,684	3,391,066	55,618	(423,200)
	Income	(1,683,800)	(125,000)	(1,808,800)	(14,625)	(126,746)	112,121	332,400
Business Ops & Partnerships - Support	TOTAL	9,771,400	0	9,771,400	3,432,059	3,264,320	167,739	(90,800)

Summary of Operational Adjustments.

Insight (Cost Centre - 1121)	48,000
Human Resources - staff & other	43,000
Payroll - staff costs	31,000
Digital Services	3,000
Reserve Release Covid	(125,000)
	<u>0</u>

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
Business Ops & Partnerships - Support	Revenues	591,300	0	591,300	87,217	87,896	(679)	(7,200)
	Digital services	5,557,100	0	5,557,100	2,450,242	2,238,804	211,438	(22,900)
	Strategy - Support	345,700	0	345,700	59,792	52,637	7,155	(9,600)
	Communications	448,600	0	448,600	108,401	103,889	4,512	9,300
	Printing	159,000	0	159,000	37,727	35,297	2,430	3,100
	Human Resources & Payroll	1,942,200	0	1,942,200	432,239	474,945	(42,706)	(38,600)
	Customer Services	60,100	0	60,100	12,294	20,897	(8,603)	(6,800)
	Core Corporate	0	0	0	119,197	98,829	20,368	0
	Insight	233,800	0	233,800	50,527	74,930	(24,403)	(7,100)
	Project Management Office	433,600	0	433,600	74,423	76,196	(1,773)	(11,000)
Business Ops & Partnerships - Support	TOTAL	9,771,400	0	9,771,400	3,432,059	3,264,320	167,739	(90,800)

Summary of Operational Adjustments.

Insight (Cost Centre - 1121)	48,000
Human Resources - staff & other	43,000
Payroll - staff costs	31,000
Digital Services	3,000
Reserve Release Covid	(125,000)
	<u>0</u>

Budgetary Control Statement
 Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Other Expenditure & Income	Expenditure	2,951,000	(13,800)	2,937,200	258,900	181,517	77,383	900,700
	Support Services	87,000		87,000			0	0
Total Expenditure		3,038,000	(13,800)	3,024,200	258,900	181,517	77,383	900,700
	Income	0	0	0	0	(30,036)	30,036	30,000
Other Expenditure & Income	TOTAL	3,038,000	(13,800)	3,024,200	258,900	151,481	107,419	930,700

Summary of Operational Adjustments:
 Resource Transfer BOP (Members)

(13,800)

(13,800)

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	3,038,000	(13,800)	3,024,200	258,900	181,517	77,383	900,700
	Income	0	0	0		(30,036)	30,036	30,000
Other Expenditure & Income	TOTAL	3,038,000	(13,800)	3,024,200	258,900	151,481	107,419	930,700

Summary of Operational Adjustments:
 Resource Transfer BOP (Members)

(13,800)

(13,800)

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Joint Boards	Contributions	2,352,000	0	2,352,000	441,500	437,929	3,571	19,800
	Support Services	0		0	0	0	0	0
	Total Expenditure	2,352,000		2,352,000	441,500	437,929	3,571	19,800
Joint Boards	TOTAL	2,352,000	0	2,352,000	441,500	437,929	3,571	19,800

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	437,929	3,571	14,200
	Renfrewshire Valuation J/Brd	586,000	0	586,000	0	0	0	5,600
	Support Services			0			0	0
Joint Boards	TOTAL	2,352,000	0	2,352,000	441,500	437,929	3,571	19,800

Budgetary Control Statement
 Period 02 / 2223 31 May 2022

Period End: 31 May 2022

Period 02 / 2223

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
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	12,300
Total Expenditure		200,000		200,000	0	0	0	12,300
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	12,300

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	0	200,000	0	0	0	12,300
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	12,300

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

Department	Subjective	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	28,211,000		28,211,000	6,392,253	6,160,988	231,265	(739,642)
	Property Costs	826,500		826,500	270,108	106,308	163,800	(28,160)
	Transport Costs	277,100		277,100	69,275	58,896	10,379	(118,100)
	Supplies & Services	2,343,800		2,343,800	424,770	906,635	(481,865)	(2,645,801)
	Third Party Payments	46,707,000		46,707,000	8,902,809	5,644,212	3,258,597	(3,515,234)
	Transfer Payments	39,600		39,600	9,910	14,301	(4,391)	(13,704)
	Support Services	2,474,700		2,474,700	0	2,269	(2,269)	0
	Depcn And Impairment Losses	0	557,500	557,500	0	0	0	
Total Expenditure		80,879,700	557,500	81,437,200	16,069,125	12,893,609	3,175,516	(7,060,641)
	Income	(14,252,000)	(614,000)	(14,866,000)	(2,818,838)	(1,084,488)	(1,734,350)	6,442,673
Core funding from	Integration Joint Board	(66,627,700)	0	(66,627,700)	(13,403,787)	(11,972,586)	(1,431,201)	617,968
Health & Social Care Partnership	TOTAL	0	(56,500)	(56,500)	(153,500)	(163,465)	9,965	0

Summary of operational adjustments

Ring-fenced grant criminal justice
Capital Charges

(614,000)
557,500

(56,500)

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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	10,190,100	83,000	10,273,100	1,961,532	1,953,843	7,689	(126,982)
	Adult Health - Intensive Services	14,991,500	39,300	15,030,800	2,950,127	3,626,160	(676,033)	(400,672)
	Adult Health-Localities Services			0			0	
	Older People	18,453,800	800	18,454,600	3,855,045	2,387,290	1,467,755	421,176
	Physical Disability	6,276,300	0	6,276,300	1,286,905	1,065,106	221,799	85,478
	Learning Disability	13,020,800	142,400	13,163,200	1,900,166	1,843,245	56,921	(359,618)
	Recovery Services-Mental Health	2,194,700	0	2,194,700	224,859	474,252	(249,393)	(318,931)
	Criminal Justice	643,400	(614,000)	29,400	(32,294)	63,002	(95,296)	29,371
	Finance & Resources	857,100	292,000	1,149,100	1,103,947	396,223	707,724	52,210
		66,627,700	(56,500)	66,571,200	13,250,287	11,809,121	1,441,166	(617,968)
	Core Funding from Integration Joint Board	(66,627,700)	0	(66,627,700)	(13,403,787)	(11,972,586)	(1,431,201)	617,968
Health & Social Care Partnership	TOTAL	0	(56,500)	(56,500)	(153,500)	(163,465)	9,965	0

Summary of operational adjustments
Ring-fenced grant criminal justice
Capital Charges

(614,000)
557,500

(56,500)

Budgetary Control Statement
Period 03 / 2223 30 June 2022

Period End: 30 June 2022

Period 03 / 2223

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
Housing Revenue Account	Employee Costs	4,919,300		4,919,300	1,114,159	1,090,913	23,246	35,116
	Property Costs	1,507,400		1,507,400	231,075	62,658	168,417	27,105
	Transport Costs	151,600		151,600	37,900	29,265	8,635	(500)
	Supplies & Services	2,802,500		2,802,500	588,400	487,503	100,897	(70,493)
	Third Party Payments	0		0	0		0	0
	Transfer Payments	330,600		330,600	16,175	5,249	10,926	0
	Support Services	916,000		916,000	0	0	0	0
	Depcn And Impairment Losses	4,289,000		4,289,000			0	(120,085)
Total Expenditure		14,916,400		14,916,400	1,987,709	1,675,588	312,121	(128,857)
	Income	(14,916,400)	0	(14,916,400)	(3,524,877)	(3,143,830)	(381,047)	20,000
Housing Revenue Account	TOTAL	0	0	0	(1,537,168)	(1,468,242)	(68,926)	(108,856)

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	3,533,000	0	3,533,000	715,647	790,648	(75,001)	85,763
	Hra - Client	(3,533,000)		(3,533,000)	(2,252,815)	(2,258,890)	6,075	(194,619)
Housing Revenue Account	TOTAL	0	0	0	(1,537,168)	(1,468,242)	(68,926)	(108,856)