

EAST RENFREWSHIRE COUNCILCABINET10 March 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 9 and is based on the financial position as at 31 December 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 £1,751k.
  - 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 9 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	274,332
Accountancy adjustments for Ring Fenced and other Grants	-
Restated net expenditure	<u>274,332</u>
Additional Grant Funding	3,765
Additional Release from Reserve	-
Total Net Expenditure to be Monitored	<u><u>278,097</u></u>

## 4

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 December 2021, the estimated year end position shows a net favourable variance on net expenditure of £1,882k based on current information. For General Fund services the projected underspend is £2,101k. Council Tax collection position is lower than budgeted, with a reduction in income of £350k now anticipated, bringing the total forecast underspend on General Fund services to £1,751k. It is anticipated that the forecast pandemic pressures of £2,361k will be covered by utilising the Covid grant resources awarded to the Council in 2020/21 and the current year. Future monitoring reports will draw down and allocate this grant funding as pressures are confirmed. The forecast figures 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.

Department	Forecast Out-turn £'000		
	P5	P7	P9
Education	237	16	445
Contribution (to) IJB	0	0	0
Environment (Incl. O/Housing)	(106)	(182)	43
Environment – Support	7	(86)	43
Business Operations and Partnership	(61)	(20)	282
Business Operations and Partnerships - Support	(84)	(36)	58
Chief Executive's Office	(160)	(165)	(166)
Chief Executive's Office - Support	(11)	6	3
Other Expenditure & Income	1,370	1,248	1,296
Joint Boards	28	29	28
Corporate Contingency	69	69	69
HSCP	0	0	0
Housing Revenue Account	56	(125)	(219)
<b>Total £ Variance</b>	<b>1,345</b>	<b>754</b>	<b>1,882</b>
Total Budgeted Expenditure	271,169	274,332	278,097
<b>% Variance</b>	<b>0.5%</b>	<b>0.27%</b>	<b>0.68%</b>

Notable variances are as follows:-

**i) Education**

The current year end forecast indicates an operational underspend of £445k. Projected operational underspends include lower payroll costs achieved through savings and turnover, reduced expenditure within replacement teaching costs, Devolved school budgets, Utilities costs and School milk operations and are partially offset by operational overspends within repairs and maintenance costs, transport costs for pupils with additional support needs, higher unitary charge payments on PFI and PPP contracts and Payments to other Bodies in relation to Additional Support for Learning. The outturn position movement from that reported in Per 07 is due to operational underspends within Devolved Budgets, Replacement teaching costs, Utilities costs, Facilities Management services and increased savings within staff costs and are partially offset by operational overspends within School transport costs and Payments to other Bodies in relation to Additional Support for Learning. Specific Covid pressures requiring additional Covid grant resource reported at Per 07 will now be offset by Covid related operational savings and will not require additional Covid grant resource.

**ii) Environment**

An operational underspend of £43k is forecast and anticipates that £1,370k 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, property repairs and maintenance, transport and contractor costs and Other Housing Subcontractor payments. The outturn position movement from that reported in Per 07 is due to assumed funding resource to meet the 2021-22 pay award impact and additional Covid grant resource.

**iii) Environment – Support**

An operational underspend of £43k is forecast and anticipates that £70k of Covid pressures will be met from additional Covid grant resource. The main operational underspends are within payroll and Accommodation costs and are partially offset by operational overspends within Supplies and Services.

**iv) Business Operations and Partnerships**

An operational underspend of £282k is forecast and anticipates that £635k of Covid pressures will be met from additional grant resource. The projected underspend of £282k is mainly due to payroll and supplies underspends across a number of services and additional Housing Benefit income.

**v) Business Operations and Partnerships – Support Services**

An operational underspend of £58k is forecast and anticipates that £246k of Covid pressures will be met from additional Covid grant resource. The operational underspends are mainly due to net underspends across payroll and supplies and services.

**vi) Chief Executive's Office**

An operational overspend of £163k is forecast and anticipates that £40k 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.

**vii) Other Expenditure**

The underspend of £1,296k 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.

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

The projected outturn highlights a potential operational underspend of £5.3k and would result in a small contribution to IJB reserves subject to final outcome. The IJB expects services to be in line with budget at year end. Additional Covid related costs 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 specific categorised Covid costs.

**CONCLUSIONS**

6. The Council's projected revenue out-turn position is reported as an operational net underspend of £1,751k and anticipates that £2,361k 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 £1,751k. Departments should continue to closely monitor and manage their budget, ensure that spending up to budget levels does not take place and continue 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 £1,751k.
  - 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.

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Report date		17th February 2022

**BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements.

**BUDGET MONITORING REPORTS**  
**PERIOD 9**  
**As at 31 December 2021**

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# 11 EDUCATION

## PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2021 - £444,500 UNDERSPEND

### **Pre Five Education (£22,500 overspend)**

The overspend arises due to a forecast overspend on repairs and maintenance (£44k) and insurance excesses (£6k). This is partially offset by an underspend in devolved budgets (£17k) and on utilities costs (£12k).

### **Primary Education (£187,800 overspend)**

The overspend relates to a number of variances including a forecast overspend on repairs and maintenance (£104k), insurance excesses (£66k), utility costs (£25k) 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 in devolved budgets (£32k), on replacement teaching costs (£30k) and staff travel costs (£14k).

### **Secondary Education (£329,400 underspend)**

The underspend arises in relation to devolved budgets (£32k), replacement teaching costs (£129k), staff travel costs (£10k), utilities (based on the information currently available) (£209k) and on repairs and maintenance within this sector (£82k). This is partially offset by insurance excesses (£42k), higher than budgeted costs associated with PFI and PPP unitary charge payments (£81k) and an under-recovery of PSA income (£12k).

### **Special Education (£280,800 overspend)**

An overspend is forecast in relation to repairs and maintenance (£15k), transport costs (£138k), specialist therapies and equipment (£9k) and payments to other agencies and bodies in relation to pupils attending establishments outwith the authority (£120k).

### **Schools Other (£388,900 underspend)**

The underspend relates to additional turnover and vacancies within the Modern Apprentice programme (£168k) and the Music service (£33k), 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), superannuation additional allowances (£42k) and higher than budgeted grant income (£18k).

### **Administration Services (£136,200 underspend)**

The underspend arises mainly due to additional turnover forecast to be achieved within the central admin, quality improvement and adult learning teams (£145k) and a underspend in some miscellaneous administration budgets (£7k). This is partially offset by increased insurance costs (£18k).

### **Facilities Management (£142,000 underspend)**

An underspend is forecast in relation to additional payroll turnover savings achieved across the service (£64k) and reduced net expenditure on the Catering service (£77k)

### **Culture and Leisure Services (£37,200 overspend)**

The overspend relates to a forecast overspend on repairs and maintenance costs (£45k) and gas costs (£6k), partially offset by savings on insurance costs (£14k).

### **Other Services (£23,700 overspend)**

An overspend is forecast in relation to school transport based on the latest projection from SPT (£50k) and the under-recovery of privilege transport income (£22k). This is partially offset by turnover savings within Psychological Services (£35k) and an underspend in Clothing Grants (£14k).

**Summary:** Period 9 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 £444,500.

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, approved savings in Facilities Management that have not been able to be actioned, additional accommodation and a loss of income, however these are being offset at present by savings across the department in utilities for buildings that have experienced delayed re-openings and the Catering service including the school meal service. In addition to these variances it should also be noted that there are significant Education recovery costs have been incurred which are funded by specific Scottish government funding.

At Period 9 the main operational underspends can be summarised as an underspend in devolved budgets (£89k), a reduction in replacement teaching costs (£159k), lower payroll costs achieved mainly through additional turnover savings and non filling of vacant posts plus some staff travel savings (£505k), utilities costs (£185k), an underspend on school milk (£35k), a reduction in Parent Pay transaction fees (£27k) and superannuation additional allowances (£42k). These underspends are reduced by higher than budgeted repairs and maintenance costs (£120k), insurance costs (£60k), school transport costs, including for pupils with additional support needs (£188k), unitary charge payments on PFI and PPP contracts (£109k) and payments to other agencies and bodies in relation to pupils who require additional support for learning (£120k).

The main areas of movement in the operational underspend since the previous forecast relate to the forecast underspend in devolved budgets (£89k), a reduction in replacement teaching costs (£159k), an increase in staff cost savings (£98k), utilities (£139k) and facilities management services (£77k). This is partially offset by the increased forecast overspends in school transport costs (£36k) and payments to other agencies in relation to pupils who require additional support for learning (£101k).

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### **CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 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 31<sup>st</sup> DECEMBER 2021 - £ 43,300 UNDERSPEND**Directorate & Management (£122,000 Overspend)**

Whilst payroll costs are projected to overspend (£205k), contributions from Spend to Save and Modernisation Funds (£150k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£45k).

**Properties (Environment & Non-Operational) (£90,400 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. Spend on Non-Operational Properties is expected to underspend (40k).

**Planning and Building Control (£47,600 Overspend)**

Whilst payroll costs are projected to overspend (£140k), a contribution from the Modernisation Fund (£90k) will partly offset this.

**Economic Development (£52,100 Overspend)**

Income from Other Agencies is projected to under-recover (£110k). This will be partially offset by underspends across Supplies & Services (£50k).

**Roads (£18,200 Overspend)**

Whilst payroll costs are projected to overspend (£285k), it is expected that this will be fully offset by an over-recovery in income (£285k), mainly from external fees and grants. The projected underspend in School Crossing Patrollers (£125k) partially offsets projected overspends in Transport and Contractor costs (£145k).

**Neighbourhood Services (£96,600 Underspend)**

Payroll costs are projected to underspend (£100k).

**Parks (£123,400 Overspend)**

Essential repair works to walls in Rouken Glen and Cathcart Cemetery must be carried out (£40k), whilst operational income is expected to under-recover (£100k).

**Cleansing (£104,200 Overspend)**

Net operational income is projected to under-recover (£60k). On top of this, necessary repair works at Thornliebank Depot (£70k) are required, which will be partially offset by a small underspend in payroll costs (£15k).

**Waste Management (£359,700 Underspend)**

Recyclable waste disposed at the Civic Amenity Sites is projected to underspend (£100k). Kerbside recycling costs are also projected to underspend (£70k). On top of this, other waste management fees and disposal costs are projected to underspend (£190k).

**Protective Services (£12,200 Underspend)**

A number of underspends (£12k) are projected across Supplies & Services.

**Other Housing (£48,100 Overspend)**

An underspend in payroll costs (£80k) is projected as there are currently a number of vacancies. However, projected overspends on Subcontractors (£110k) and Payments to Other Agencies (£25k) 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 £1.37m 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 31<sup>st</sup> DECEMBER 2021 - £43,100 UNDERSPEND****Property & Technical - Operations (£37,000 Underspend)**

Payroll costs are projected to underspend (£30k), with Transport costs also projected to underspend (£10k).

**Property & Technical – Strategy (£34,000 Overspend)**

A number of overspends are projected across Supplies & Services (£35k), notably External Contractor costs.

**Accommodation (£40,100 Underspend)**

Central Office Accommodation costs are expected to underspend slightly (£40k).

**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 £70k of covid related spend will be offset with covid funding. These variances will continue to be monitored closely.

## BUSINESS OPERATIONS & PARTNERSHIPS

**Probable Outturn Forecast as at 31<sup>st</sup> DECEMBER 2021 - £282,500 Underspend**

### **Communities and Strategy – Operational (£93,900 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 (£32,000 Underspend)**

The underspend is mainly due to a combination of slippage on the payroll budget and an overspend on maintenance costs.

### **Money Advice & Registrars (£80,000 Underspend)**

The underspend is mainly due to payroll as a result of staff turnover, vacant hours and reduced spending on supplies and services.

### **Directorate, Strategic Insight & Partnerships Management (£2,100 Underspend)**

There are no significant variances to report at this time.

### **Members Expenses, Grants, Elections and Corporate & Democratic Core (£14,200 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 (£60,300 Underspend)**

There is a net underspend of £60k, with the majority of this relating to net additional income for Housing Benefit. Additional income of £104k for Housing Benefit relates to the prior year and income of £72k has been received for Discretionary Housing Payments. This is mainly offset by an in year overspend on Housing Benefit of £93k where DWP funding is insufficient to meet rent levels for supported exempt accommodation (impacting councils across the country)

### **Council Tax/Non Domestic Rates (no variance)**

There are no significant variances to report at this time.

### **Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £634,900 of covid related spend or lost income will be offset with covid funding resource. The operational underspend of £282,500 is mainly due to payroll and supplies underspends across a number of divisions including Communities, Community Safety and MART and additional Housing benefit income.

**BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES****Probable Outturn Forecast as at 31<sup>st</sup> DECEMBER 2021- £57,700 Underspend****Revenues General (£20,900 Underspend)**

The underspend is mainly due to slippage on vacant posts.

**Strategy – Support and Insight (£17,100 Underspend)**

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

**PMO – (£41,100 Underspend)**

The underspend is due to a combination of slippage on payroll and reduced spending on supplies and services.

**IT (no variance)**

There are no significant variances to report at this time.

**Customer First (£13,700 Underspend)**

The underspend is mainly due to reduced expenditure on supplies and services.

**Communications & Printing (£19,900 Overspend)**

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

**Human Resources & Payroll (£41,200 Overspend)**

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

**Democratic Services (£26,000 Underspend)**

The underspend is largely due to slippage on payroll and reduced expenditure across several supplies lines including transport and hospitality.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £256,000 of covid related spend or lost income will be offset with covid funding resource. The operational underspend of £57,700 is mainly due a combination of underspends in staffing budgets and supplies and services budgets across a number of divisions

**CHIEF EXECUTIVES'S – NON SUPPORT****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2021 - £165,800 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. The external Audit Fee is expected to outturn over-budget (£1.1k). 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 projected Income is £40k of Covid Grants to offset expected Licensing income under- recoveries due to the Covid-19 pandemic.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 9 of £165,800 is due mainly to a loss of Temporary Loans Fund Interest.

## CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2021 - £2,500 UNDERSPEND

The projected underspend of £2,500 is comprised of a number of variances:

There are projected underspends in Internal Audit (46k) and Procurement (£70k) due to staff vacancies. In addition, Supplies and Services in Accountancy (8k) and Legal Services (£8k) 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 (£3k) 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 was also a temporary post in Procurement that was funded by the Modernisation Fund. Supplies & Services in Procurement are projected to overspend (£78k) 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 (£28k) due to a lower level of demand than what was anticipated in the Estimates.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 9 of £2,500 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 31<sup>st</sup> DECEMBER 2021 - £1,295,900 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 (£709,000 Underspend)**

Current projection is Loan debt expenditure will be £709,000 favourable as against estimate at the end of the financial year. Given current uncertainties, position will continue to be monitored.

**Other Services (£200,400 Underspend)**

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

**Summary:**

Month 9 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of £1,295,900 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 31<sup>st</sup> DECEMBER 2021 – Nil Variance**

**Children & Families & Public Protection (£349,800 Overspend)**

The current projected overspend is mainly as a result of payroll and care commitments. As we emerge from the pandemic payroll projections indicate an overspend (253k) alongside commitments for third party payments including agency foster care and residential costs (£623k) which is net of Covid-19 funding against some of these costs. Other grant funding and utilisation of reserves (£582k) further offsets costs and this is reflected in the overspend reported.

The previously reported overspend at period 7 has slightly worsened (£103k) over the last two periods 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 (£1,944,800 Overspend)**

1. Care at Home – There is a projected overspend of £1,487k which relates to both staffing and care costs. Staff costs are projected to be £590k overspent, including agency costs, with care costs £845k over. There have been significant cost increases within Care at Home since last reported (£793k) predominately around staffing and agency costs as the pandemic response continues.
2. Telecare – there is a projected overspend of £633k, mainly related to staffing cost.
3. Bonnyton House and Day Centres including Kirkton – there is an underspend in day centre costs mainly around staffing costs, overall underspend £175k.

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 has been approved by the Integration Joint Board of £500k and this will mitigate to some degree the overspends in Intensive services.

**Adult – Localities Services (£2,363,000 Underspend)**

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

1. Older People – the projected underspend of £1,510k relates mainly to care commitments and staff turnover within teams. There remains a significant underspend of around £2.6m within Nursing and Residential care and this continues to offset additional costs of care within localities purchased care (£0.9m) and also the increased activity in Care at Home within Intensive Services. There is some pressure within payroll in the Adult Support and Protection Team and also with current Care Home review activity, however this is currently offset by Covid 19 income. The cost projections continue to make some allowance for increased winter activity. A budget virement has been approved by the IJB to move £500k to Intensive Services to offset pressures and reflect in some way the movement in costs between these areas, this will be reflected in P10. This is a further underspend of £371k in relation to reduced care package costs and reduced commitments in localities purchased care in relation to winter costs.
2. Physical & Sensory Disability – the projected overspend of £42k reflects refined projections around current care package commitments, now slightly underspent (£10k) and overspends in staffing and adaptation costs (£52k). This is a reduction in projected costs of £117k mainly around updated care package commitment costs. Demand for adaptations may still yet increase as part of recovery and this will continue to be monitored.
3. Learning Disability – the projected underspend of £895k is due to underspends in staffing costs due to turnover (£217k). Care package costs are projected to underspend (£605k). This is a further underspend of £414k since last reported mainly due to updated care package commitment costs. This position is net of Covid support and we would expect care package costs to increase post pandemic.

**Recovery Services – Mental Health & Addictions (£220,500 Overspend)**

The projected overspend of £292k 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 £72k in relation to Addictions services reflects staff turnover and current care package cost commitments.

**Finance & Resources (£157,400 Underspend)**

A projected underspend of £157k is now reported in relation to staff turnover, and property costs across the service. This is a reduction in projected costs of £23k 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 (£5,300 Contribution to Reserve)**

This is the net contribution to the IJB reserves to meet the projected operational underspend 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 underspend of £5.3k, would enable a small contribution to reserves as required, subject to the final outturn at the end of the financial year.

The partnership continues to carry unachieved savings of around £3.6m 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. 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 has now been applied and spend against these funding streams will be monitored separately and closely towards the year end.

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 31<sup>st</sup> DECEMBER 2021 - £ 219,400 OVERSPEND**

### **Housing Revenue Account (£229,600 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 (£124k). Capital financing loans charges are forecasted under budget due to delay in capital projects (£174k). Projecting additional income in council house rents due to Other Housing's above planned use of HRA stock for Homeless Persons Units. (£101k). Additional income due to increased Sheltered Housing fees (£8k) plus the Scottish Government grant to pay carers £500 during Covid (£7k). There's an overspend in sub contractors (£228k) due to increased supply costs as a result of material shortages during the pandemic.

### **Housing Maintenance Team (£449,000 Overspend)**

Projected under-recovery of Capital works due to unavailability of materials / labour (£375k), in addition to projected overspend in Subcontractors due to staff shortages (£284k). IT costs are forecasted above budget due to implementation delays so a longer system overlap is now required (£52k). This is partially offset by a projected underspend in payroll costs (£246k) 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. Covid-19 is projected to impact on the HRA, particularly in relation to an increased level of rent arrears and increased subcontractor and material costs due to increased demand and limited supplies. 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 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	171,133,900	0	171,133,900	101,813,187	98,628,140	3,185,047	444,500
Contribution to Integration Joint Board	54,319,400	2,979,000	57,298,400	37,075,433	41,833,901	(4,758,468)	0
Environment	31,135,500	0	31,135,500	18,096,562	17,805,281	291,281	43,300
Environment - Support			0	1,782,058	2,215,780	(433,722)	43,100
Chief Executives Office	70,200	0	70,200	4,674	7,278	(2,604)	(165,800)
Chief Executives Office - Support			0	2,220,212	2,221,100	(888)	2,500
Business Operations & Partnerships	13,005,200	48,500	13,053,700	4,290,671	3,048,882	1,241,789	282,500
Business Ops & Partnership - Support		0	0	8,998,086	9,409,213	(411,127)	57,700
Other Expenditure & Income	1,789,300		1,789,300	776,700	553,823	222,877	1,295,900
Joint Boards	2,358,800		2,358,800	1,910,500	1,885,824	24,676	28,500
Contingency - Welfare	200,000	(40,000)	160,000	0	0	0	68,800
Health & Social Care Partnership	646,700	0	646,700	(460,500)	(547,207)	86,707	0
Service Resource Adjustment	(326,800)	(8,500)	(335,300)			0	0
Additional RSG Funding		786,000	786,000	0	0	0	0
Additional COVID19 Support Grant			0			0	0
Housing Revenue Account	0	0	0	(4,213,787)	(4,459,926)	246,139	(219,400)
<b>TOTAL</b>	<b>274,332,200</b>	<b>3,765,000</b>	<b>278,097,200</b>	<b>172,293,796</b>	<b>172,602,089</b>	<b>(308,293)</b>	<b>1,881,600</b>

Summary of Operational Adjustments.

Capital Charges

Ring Fenced Grants - Education & HSCP

Additional RSG - HSCP 2,979,000

Additional RSG - General 786,000

Addit.COVID19 Supp. Grant- 0

Devolved School Management 0

3,765,000

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Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	169,002,100	1,563,200	170,565,300	128,533,878	127,985,510	548,368	(3,705,100)
Property Costs	17,913,300	42,500	17,955,800	13,234,287	10,638,483	2,595,804	(146,000)
Transport Costs	5,824,000	0	5,824,000	4,374,697	4,486,719	(112,022)	(745,300)
Supplies & Services	55,241,900	311,600	55,553,500	38,535,766	40,745,030	(2,209,264)	(1,897,300)
Third Party Payments	57,616,000	1,392,400	59,008,400	37,475,049	39,117,841	(1,642,792)	(6,527,700)
Transfer Payments	19,802,400	423,600	20,226,000	11,530,148	16,659,762	(5,129,614)	(1,073,700)
Support Services	15,440,800	0	15,440,800	38,850	2,673	36,177	0
Other Expenditure	0	786,000	786,000	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	174,000
<b>TOTAL EXPENDITURE</b>	<b>365,436,700</b>	<b>4,519,300</b>	<b>369,956,000</b>	<b>233,722,675</b>	<b>239,636,018</b>	<b>(5,913,343)</b>	<b>(13,921,100)</b>
Income	(91,104,500)	(754,300)	(91,858,800)	(61,428,879)	(67,033,929)	5,605,050	15,802,700
<b>TOTAL</b>	<b>274,332,200</b>	<b>3,765,000</b>	<b>278,097,200</b>	<b>172,293,796</b>	<b>172,602,089</b>	<b>(308,293)</b>	<b>1,881,600</b>

Budgetary Control Statement  
Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	120,000,700	(118,400)	119,882,300	85,659,995	82,751,583	2,908,412	603,800
	Property Costs	12,532,700	132,800	12,665,500	9,357,599	7,770,743	1,586,856	(118,600)
	Transport Costs	2,064,500		2,064,500	1,524,697	1,480,012	44,685	(226,700)
	Supplies & Services	32,023,900	158,000	32,181,900	18,891,846	18,462,021	429,825	403,500
	Third Party Payments	12,844,100		12,844,100	8,127,789	7,418,264	709,525	(131,600)
	Transfer Payments	995,900		995,900	822,009	917,416	(95,407)	(339,000)
	Support Services	5,755,800		5,755,800			0	0
	Depcn And Impairment Losses	13,948,100		13,948,100			0	0
<b>Total Expenditure</b>		<b>200,165,700</b>	<b>172,400</b>	<b>200,338,100</b>	<b>124,383,935</b>	<b>118,800,039</b>	<b>5,583,896</b>	<b>191,400</b>
	Income	(29,031,800)	(172,400)	(29,204,200)	(22,570,748)	(20,171,899)	(2,398,849)	253,100
Education	<b>TOTAL</b>	<b>171,133,900</b>	<b>0</b>	<b>171,133,900</b>	<b>101,813,187</b>	<b>98,628,140</b>	<b>3,185,047</b>	<b>444,500</b>

Summary of Operational Adjustments:

**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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Budgetary Control Statement  
Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,749,100	(2,600)	9,746,500	1,372,984	1,416,951	(43,967)	(22,500)
	Primary Education	52,662,700	689,900	53,352,600	35,344,713	34,461,449	883,264	(187,800)
	Secondary Education	67,158,900	428,400	67,587,300	46,118,718	43,050,178	3,068,540	329,400
	Schools Other	5,354,300	(1,189,400)	4,164,900	2,280,000	2,163,331	116,669	388,900
	Special Education	7,915,700	51,900	7,967,600	5,213,984	5,089,224	124,760	(280,800)
	Psychological Service	907,300		907,300	672,541	747,314	(74,773)	36,700
	Transport (excl Spec Educ)	1,096,400		1,096,400	821,540	838,452	(16,912)	(74,400)
	Bursaries / Emas	0		0		86,940	(86,940)	0
	Provision for Clothing	374,700		374,700	356,109	271,190	84,919	14,000
	Administration & Support	11,850,400	21,800	11,872,200	2,553,752	3,237,940	(684,188)	136,200
	School Crossing Patrollers	0		0	(31,481)	60,465	(91,946)	0
	Catering	0		0	(151,237)	(539,335)	388,098	76,900
	Cleaning & Janitorial	2,322,200		2,322,200	1,316,342	3,240,777	(1,924,435)	65,100
	Culture & Leisure Services	11,742,200		11,742,200	5,945,222	4,503,264	1,441,958	(37,200)
Education	TOTAL	171,133,900	0	171,133,900	101,813,187	98,628,140	3,185,047	444,500

Summary of Operational Adjustments:

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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Budgetary Control Statement  
 Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	54,319,400	2,979,000	57,298,400	37,075,433	41,833,901	(4,758,468)	0
Contribution to Integration Joint Board	TOTAL	54,319,400	2,979,000	57,298,400	37,075,433	41,833,901	(4,758,468)	0

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

2,143,000  
 741,000  
 95,000

2,979,000

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	54,319,400	2,979,000	57,298,400	37,075,433	41,833,901	(4,758,468)	0
Contribution to Integration Joint Board	TOTAL	54,319,400	2,979,000	57,298,400	37,075,433	41,833,901	(4,758,468)	0

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

2,143,000  
 741,000  
 95,000

2,979,000

Budgetary Control Statement  
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Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	15,429,400		15,429,400	10,637,402	10,983,626	(346,224)	(716,200)
	Property Costs	2,573,800		2,573,800	1,441,210	1,155,416	285,794	(19,000)
	Transport Costs	3,290,100		3,290,100	2,467,575	2,602,337	(134,762)	(439,700)
	Supplies & Services	15,080,500		15,080,500	10,701,226	11,181,077	(479,851)	(1,568,000)
	Third Party Payments	826,100		826,100	187,900	245,839	(57,939)	(393,000)
	Transfer Payments	706,200		706,200	459,525	5,803,415	(5,343,890)	(237,500)
	Support Services	2,955,100		2,955,100	38,025	0	38,025	0
	Depcn And Impairment Losses	4,877,600		4,877,600	0	0	0	0
<b>Total Expenditure</b>		<b>45,738,800</b>		<b>45,738,800</b>	<b>25,932,863</b>	<b>31,971,710</b>	<b>(6,038,847)</b>	<b>(3,373,400)</b>
	Income	(14,603,300)		(14,603,300)	(7,836,301)	(14,166,429)	6,330,128	3,416,700
Environment	<b>TOTAL</b>	<b>31,135,500</b>	<b>0</b>	<b>31,135,500</b>	<b>18,096,562</b>	<b>17,805,281</b>	<b>291,281</b>	<b>43,300</b>
	Summary of Operational Adjustments.							
	Capital charges							

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,893,600		1,893,600	771,588	274,906	496,682	(118,000)
	Environment Accommodation	77,000		77,000	622,675	506,849	115,826	37,900
	Planning & Development	976,000		976,000	492,055	616,190	(124,135)	(47,300)
	Economic Development Summary	1,057,000		1,057,000	434,745	1,486,001	(1,051,256)	(52,100)
	Roads - Council	12,140,000		12,140,000	7,539,965	8,048,097	(508,132)	(18,200)
	Roads Contracting Unit	0		0	(56,142)	(44,659)	(11,483)	0
	Parks	163,900		163,900	(472,050)	(675,082)	203,032	(123,400)
	Cleansing & Recycling	923,900		923,900	(134,457)	(281,243)	146,786	(144,200)
	Waste Management	4,515,000		4,515,000	2,745,575	2,503,375	242,200	399,700
	Protective Services	1,225,600		1,225,600	688,285	658,912	29,373	12,200
	Transport	0		0	(196,512)	79,117	(275,629)	0
	Neighbourhood Services Mgmt	5,340,000		5,340,000	3,580,116	3,420,991	159,125	96,600
	Env Strat/ Op Management	191,900	0	191,900	179,519	180,784	(1,265)	(4,000)
	Non Operational Properties	175,100		175,100	94,575	35,389	59,186	52,500
	Other Housing	2,084,000		2,084,000	1,555,615	687,425	868,190	(48,100)
	Strategy - Bi Team	372,500		372,500	251,010	308,229	(57,219)	(300)
Environment	<b>TOTAL</b>	<b>31,135,500</b>	<b>0</b>	<b>31,135,500</b>	<b>18,096,562</b>	<b>17,805,281</b>	<b>291,281</b>	<b>43,300</b>
	Summary of Operational Adjustments.							
	capital charges							

Budgetary Control Statement  
 Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,123,200		2,123,200	1,463,733	1,413,953	49,780	124,100
	Property Costs	1,041,800		1,041,800	857,475	631,307	226,168	60,100
	Transport Costs	14,700		14,700	11,025	1,470	9,555	10,000
	Supplies & Services	286,400		286,400	175,225	453,100	(277,875)	(226,900)
	Support Services	1,100		1,100	825		825	0
	Depcn And Impairment Losses	226,900		226,900			0	0
<b>Total Expenditure</b>		<b>3,694,100</b>		<b>3,694,100</b>	<b>2,508,283</b>	<b>2,499,830</b>	<b>8,453</b>	<b>(32,700)</b>
	Income	(1,114,200)		(1,114,200)	(726,225)	(284,050)	(442,175)	75,800
Environment - Support	<b>TOTAL</b>	<b>2,579,900</b>	<b>0</b>	<b>2,579,900</b>	<b>1,782,058</b>	<b>2,215,780</b>	<b>(433,722)</b>	<b>43,100</b>

Summary of Operational Adjustments.

Capital Charges

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	815,300		815,300	601,789	641,949	(40,160)	37,000
	Accommodation	1,319,800		1,319,800	899,500	660,883	238,617	40,100
	Property & Technical - Strategy	444,800		444,800	280,769	912,948	(632,179)	(34,000)
Environment - Support	<b>TOTAL</b>	<b>2,579,900</b>	<b>0</b>	<b>2,579,900</b>	<b>1,782,058</b>	<b>2,215,780</b>	<b>(433,722)</b>	<b>43,100</b>

Summary of Operational Adjustments.

Capital Charges

Budgetary Control Statement  
Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	15,599	16,245	(646)	(2,100)
	Transport Costs	3,000		3,000	2,250	2,163	87	(500)
	Supplies & Services	413,500		413,500	167,875	164,791	3,084	(3,200)
	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	185,724	183,199	2,525	(5,800)
	Income	(430,600)	0	(430,600)	(181,050)	(175,921)	(5,129)	(160,000)
Chief Executives Office	TOTAL	70,200	0	70,200	4,674	7,278	(2,604)	(165,800)

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	58,500		58,500	157,600	158,737	(1,137)	(161,100)
	Licensing	11,700	0	11,700	(91,351)	(88,944)	(2,407)	(4,700)
	Licensing Board	0	0	0	(61,575)	(62,515)	940	0
Chief Executives Office	TOTAL	70,200	0	70,200	4,674	7,278	(2,604)	(165,800)

Budgetary Control Statement  
Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,105,400		3,105,400	2,142,087	2,073,512	68,575	67,300
	Supplies & Services	86,400		86,400	70,800	106,276	(35,476)	(86,300)
	Third Party Payments	75,500		75,500	75,500	76,300	(800)	(800)
	Transfer Payments	0		0			0	0
	Support Services	0		0			0	0
<b>Total Expenditure</b>		<b>3,267,300</b>		<b>3,267,300</b>	<b>2,288,387</b>	<b>2,256,088</b>	<b>32,299</b>	<b>(19,800)</b>
	Income	(423,300)	0	(423,300)	(68,175)	(34,988)	(33,187)	22,300
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,844,000</b>	<b>0</b>	<b>2,844,000</b>	<b>2,220,212</b>	<b>2,221,100</b>	<b>(888)</b>	<b>2,500</b>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	431,700		431,700	297,874	299,830	(1,956)	(5,400)
	Accountancy & Directorate	1,399,200		1,399,200	1,076,836	1,067,468	9,368	(28,300)
	Legal Services	430,700		430,700	328,197	373,649	(45,452)	(25,600)
	Purchasing & Procurement	310,500		310,500	329,512	328,420	1,092	15,300
	Internal Audit	271,900		271,900	187,793	151,733	36,060	46,500
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,844,000</b>	<b>0</b>	<b>2,844,000</b>	<b>2,220,212</b>	<b>2,221,100</b>	<b>(888)</b>	<b>2,500</b>

Budgetary Control Statement  
Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	4,880,600	61,500	4,942,100	3,413,652	3,708,121	(294,469)	(770,200)
	Property Costs	63,300		63,300	48,400	58,888	(10,488)	(35,800)
	Transport Costs	60,900		60,900	45,675	65,905	(20,230)	(19,700)
	Supplies & Services	1,206,200	7,700	1,213,900	685,325	720,320	(34,995)	(476,300)
	Third Party Payments	309,700	40,000	349,700	268,475	221,944	46,531	(236,300)
	Transfer Payments	17,730,000	423,600	18,153,600	10,185,525	9,856,058	329,467	(469,200)
	Support Services	3,498,900	8,500	3,507,400	0	2,673	(2,673)	
	Depcn And Impairment Losses	215,600	0	215,600			0	
<b>Total Expenditure</b>		<b>27,965,200</b>	<b>541,300</b>	<b>28,506,500</b>	<b>14,647,052</b>	<b>14,633,909</b>	<b>13,143</b>	<b>(2,007,500)</b>
	Income	(14,960,000)	(492,800)	(15,452,800)	(10,356,381)	(11,585,027)	1,228,646	2,290,000
Business Operations & Partnerships	<b>TOTAL</b>	<b>13,005,200</b>	<b>48,500</b>	<b>13,053,700</b>	<b>4,290,671</b>	<b>3,048,882</b>	<b>1,241,789</b>	<b>282,500</b>
	Summary of Operational Adjustments							
	Additional Expenditure Covid		492,800					
	Reduced Income Covid		41,000					
	Reserve release Covid		(533,800)					
	Transfer CF to Registrars		8,500					
	Transfer Welfare Contingency CAB		40,000					
			<u>48,500</u>					

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	953,100		953,100	566,247	375,875	190,372	91,200
	Strategy (Operational)	368,800		368,800	166,803	85,677	81,126	2,700
	Community Safety	1,473,300	0	1,473,300	920,276	1,051,588	(131,312)	32,000
	Registrars	216,200	8,500	224,700	21,034	5,912	15,122	21,400
	Grants	165,500		165,500	148,475	136,494	11,981	3,200
	Auchenback Resource Centre	30,700		30,700	23,025	26,205	(3,180)	0
	Strategic Insight & Comm.Mgmt.	19,200		19,200	70,414	(554,815)	625,229	3,400
	Members Expenses	543,700		543,700	380,375	367,311	13,064	13,000
	MART	1,036,200	40,000	1,076,200	558,904	532,354	26,550	58,600
	Directorate	131,100		131,100	204,161	217,419	(13,258)	(1,300)
	Revenues Admin	335,300		335,300	209,831	214,748	(4,917)	(17,400)
	Business Support Team	249,600	0	249,600	148,942	139,096	9,846	9,800
	Housing Benefits	600,200	0	600,200	32,380	(512,143)	544,523	61,700
	Revenues - Benefits	859,400		859,400	408,969	535,924	(126,955)	6,200
	Council Tax/Ndr	4,374,500	0	4,374,500	346,485	345,262	1,223	0
	Cost Of Elections	181,100		181,100	17,950	13,245	4,705	(1,400)
	Corporate & Democratic Core	1,467,300		1,467,300	66,400	68,730	(2,330)	(600)
Business Operations & Partnerships	<b>TOTAL</b>	<b>13,005,200</b>	<b>48,500</b>	<b>13,053,700</b>	<b>4,290,671</b>	<b>3,048,882</b>	<b>1,241,789</b>	<b>282,500</b>
	Summary of Operational Adjustments							
	transfer from support		8,500					
	transfer CAB from welfare contingency		40,000					
	Reserve Release Covid Funding		(533,800)					
	Covid Related Expenditure/Loss of Income		533,800					
			<u>48,500</u>					

Budgetary Control Statement  
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Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,842,000	44,500	7,886,500	5,418,636	5,702,822	(284,186)	(519,700)
	Property Costs	3,500		3,500	2,875	2,419	456	3,300
	Transport Costs	25,900		25,900	19,350	9,413	9,937	10,500
	Supplies & Services	4,202,100	69,700	4,271,800	4,125,500	4,135,980	(10,480)	(208,700)
	Third Party Payments	19,400		19,400	19,000	15,741	3,259	(2,800)
	Support Services	0		0	0	0	0	
	Depcn And Impairment Losses	4,232,000		4,232,000	0	0	0	
Total Expenditure		16,324,900	114,200	16,439,100	9,585,361	9,866,375	(281,014)	(717,400)
	Income	(1,849,300)	(114,200)	(1,963,500)	(587,275)	(457,162)	(130,113)	775,100
Business Ops & Partnerships - Support	TOTAL	14,475,600	0	14,475,600	8,998,086	9,409,213	(411,127)	57,700

Summary of Operational Adjustments.  
Additional Expenditure/Loss Income Covid  
Reserve Release Covid  
Transfer from CCS

114,200  
(114,200)  
0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues - General	424,300	0	424,300	282,290	291,066	(8,776)	20,900
	Digital services	9,524,800	0	9,524,800	5,105,776	5,223,789	(118,013)	0
	Strategy - Support	308,300		308,300	191,452	148,052	43,400	34,700
	Communications	407,800		407,800	327,776	311,579	16,197	43,700
	Printing	145,000		145,000	104,713	132,348	(27,635)	(63,600)
	Human Resources & Payroll	1,724,600		1,724,600	1,229,926	1,439,431	(209,505)	(41,200)
	Democratic Services	411,600		411,600	283,317	260,725	22,592	26,000
	Customer Services	983,400	0	983,400	768,261	806,799	(38,538)	13,700
	Core Corporate	0		0	367,669	427,723	(60,054)	
	Insight	202,200	0	202,200	114,308	96,947	17,361	(17,600)
	Project Management Office	343,600		343,600	222,598	270,754	(48,156)	41,100
Business Ops & Partnerships - Support	TOTAL	14,475,600	0	14,475,600	8,998,086	9,409,213	(411,127)	57,700

Summary of Operational Adjustments.  
Additional Expenditure/Loss Income Covid  
Reserve Release Covid

114,200  
(114,200)  
0

Budgetary Control Statement  
 Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,717,000		1,717,000	776,700	582,519	194,181	1,267,200
	Support Services	72,300		72,300	0	0	0	0
Total Expenditure		1,789,300		1,789,300	776,700	582,519	194,181	1,267,200
	Income	0	0	0	0	(28,696)	28,696	28,700
Other Expenditure & Income	TOTAL	1,789,300	0	1,789,300	776,700	553,823	222,877	1,295,900

Summary of Operational Adjustments:

0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,789,300		1,789,300	776,700	582,519	194,181	1,267,200
	Income	0	0	0	0	(28,696)	28,696	28,700
Other Expenditure & Income	TOTAL	1,789,300	0	1,789,300	776,700	553,823	222,877	1,295,900

Summary of Operational Adjustments:

0

Budgetary Control Statement  
Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	1,910,500	1,885,824	24,676	28,500
	Support Services	6,800		6,800	0	0	0	0
Total Expenditure		2,358,800		2,358,800	1,910,500	1,885,824	24,676	28,500
Joint Boards	TOTAL	2,358,800	0	2,358,800	1,910,500	1,885,824	24,676	28,500

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,324,500	1,312,549	11,951	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	0	0	0
Joint Boards	TOTAL	2,358,800	0	2,358,800	1,910,500	1,885,824	24,676	28,500

Budgetary Control Statement  
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Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	(40,000)	160,000	0	0	0	68,800
Total Expenditure		200,000	(40,000)	160,000	0	0	0	68,800
Contingency - Welfare	TOTAL	200,000	(40,000)	160,000	0	0	0	68,800

Summary of Operational Adjustments.

CAB to Mart Team (40,000)

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	(40,000)	160,000	0	0	0	68,800
Contingency - Welfare	TOTAL	200,000	(40,000)	160,000	0	0	0	68,800

Summary of Operational Adjustments.

CAB to Mart Team (40,000)

Budgetary Control Statement  
Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,593,900	1,620,100	25,214,000	16,278,075	18,203,637	(1,925,562)	(2,862,800)
	Property Costs	903,200	(90,300)	812,900	606,364	488,187	118,177	(25,500)
	Transport Costs	257,900		257,900	193,425	236,103	(42,678)	(72,300)
	Supplies & Services	1,890,900	185,900	2,076,800	1,085,144	3,232,668	(2,147,524)	(588,300)
	Third Party Payments	41,284,100	1,352,400	42,636,500	26,885,885	29,253,929	(2,368,044)	(5,791,700)
	Transfer Payments	39,700		39,700	14,564	48,055	(33,491)	(28,000)
	Support Services	2,419,900		2,419,900	0	0	0	
	Depcn And Impairment Losses	1,260,700		1,260,700	0	0	0	
	<b>Total Expenditure</b>	<b>71,650,300</b>	<b>3,068,100</b>	<b>74,718,400</b>	<b>45,063,457</b>	<b>51,462,579</b>	<b>(6,399,122)</b>	<b>(9,368,600)</b>
	Income	(11,409,200)	1,400	(11,407,800)	(8,448,524)	(10,175,885)	1,727,361	9,373,900
	<b>Core funding from</b> Integration Joint Board	<b>(59,594,400)</b>	<b>(3,069,500)</b>	<b>(62,663,900)</b>	<b>(37,075,433)</b>	<b>(41,833,901)</b>	<b>4,758,468</b>	<b>(5,300)</b>
Health & Social Care Partnership	<b>TOTAL</b>	<b>646,700</b>	<b>0</b>	<b>646,700</b>	<b>(460,500)</b>	<b>(547,207)</b>	<b>86,707</b>	<b>0</b>

Summary of operational adjustments

Winter Plan	2,143,000
Adult Social Care	741,000
HSCP Other	95,000
Offset Additional core funding from IJB	(2,979,000)
	<u>0</u>

Budgetary Control Statement  
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Period End: 31 December 2021

Period 09 / 2122

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,893,000	36,000	9,929,000	6,014,726	6,582,515	(567,789)	(349,800)
	Adult Health - Intensive Services	10,947,500	1,038,200	11,985,700	6,905,798	10,026,152	(3,120,354)	(1,944,800)
	Adult Health-Localities Services							
	Older People	17,199,700	993,000	18,192,700	12,030,638	9,211,455	2,819,183	1,510,000
	Physical Disability	5,246,300	293,700	5,540,000	3,729,596	3,632,427	97,169	(41,900)
	Learning Disability	11,284,100	357,200	11,641,300	6,689,914	6,228,628	461,286	894,900
	Recovery Services-Mental Health	1,784,900	83,600	1,868,500	1,045,052	1,088,214	(43,162)	(220,500)
	Criminal Justice	19,100	(5,000)	14,100	(29,678)	(108,561)	78,883	0
	Finance & Resources	3,866,500	272,800	4,139,300	228,887	4,625,864	(4,396,977)	157,400
		60,241,100	3,069,500	63,310,600	36,614,933	41,286,694	(4,671,761)	5,300
	Core Funding from Integration Joint Board	(59,594,400)	(3,069,500)	(62,663,900)	(37,075,433)	(41,833,901)	4,758,468	(5,300)
Health & Social Care Partnership	TOTAL	646,700	0	646,700	(460,500)	(547,207)	86,707	0

Summary of operational adjustments  
Winter Plan  
Adult Social Care  
HSCP Other  
Offset Additional core funding from IJB

2,143,000  
741,000  
95,000  
(2,979,000)  
0

Budgetary Control Statement  
Period 09 / 2122 31 December 2021

Period End: 31 December 2021

Period 09 / 2122

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,074,900		5,074,900	3,504,699	3,132,011	372,688	370,700
	Property Costs	1,840,300		1,840,300	920,364	531,523	388,841	(10,500)
	Transport Costs	147,600		147,600	110,700	89,316	21,384	(6,900)
	Supplies & Services	2,709,900	0	2,709,900	1,856,125	1,706,278	149,847	(479,100)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	48,525	34,818	13,707	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	174,000
<b>Total Expenditure</b>		<b>15,394,600</b>		<b>15,394,600</b>	<b>6,440,413</b>	<b>5,493,946</b>	<b>946,467</b>	<b>48,200</b>
	Income	(15,394,600)	0	(15,394,600)	(10,654,200)	(9,953,872)	(700,328)	(267,600)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,213,787)</b>	<b>(4,459,926)</b>	<b>246,139</b>	<b>(219,400)</b>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	(3,291,800)	0	(3,291,800)	(6,224,117)	(6,622,825)	398,708	(449,000)
	Hra - Client	3,291,800	0	3,291,800	2,010,330	2,162,899	(152,569)	229,600
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,213,787)</b>	<b>(4,459,926)</b>	<b>246,139</b>	<b>(219,400)</b>

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