

EAST RENFREWSHIRE COUNCILCABINET7 April 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 10 and is based on the financial position as at 31 January 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 underspend of £1,788k.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 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 10 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 10 March 2022 report to Council	278,097
Accountancy adjustments for Ring Fenced and other Grants	-
Restated net expenditure	<u>278,097</u>
Additional Grant Funding	238
Additional Release from Reserve	-
Total Net Expenditure to be Monitored	<u><u>278,335</u></u>

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

BUDGET PERFORMANCE

5. As at 31 January 2022, the estimated year end position shows a net favourable variance on net expenditure of £2,118k based on current information. For General Fund services the projected underspend is £2,338k. Council Tax collection position is lower than budgeted, with a reduction in income of £550k now anticipated, bringing the total forecast underspend on General Fund services to £1,788k. It is anticipated that the forecast pandemic pressures of £2,465k will be covered by utilising the Covid grant resources awarded to the Council in 2020/21 and the current year. The forecast figures take account of the settlement of the 2021-22 Local Government Staff 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	P10
Education	237	16	445	445
Contribution (to) IJB	0	0	0	0
Environment (Incl. O/Housing)	(106)	(182)	43	250
Environment – Support	7	(86)	43	45
Business Operations and Partnership	(61)	(20)	282	326
Business Operations and Partnerships - Support	(84)	(36)	58	47
Chief Executive's Office	(160)	(165)	(166)	(166)
Chief Executive's Office - Support	(11)	6	3	(2)
Other Expenditure & Income	1,370	1,248	1,296	1,296
Joint Boards	28	29	28	28
Corporate Contingency	69	69	69	69
HSCP	0	0	0	0
Housing Revenue Account	56	(125)	(219)	(220)
Total £ Variance	1,345	754	1,882	2,118
Total Budgeted Expenditure	271,169	274,332	278,097	278,335
% Variance	0.5%	0.27%	0.68%	0.76%

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, Catering services and School milk operations and are partially offset by operational overspends within repairs and maintenance costs, transport costs for pupils with additional support needs, reduction in expected funding for music tuition fees and Payments to other Bodies in relation to Additional Support for Learning. The operational offset movements from that reported in Per 09 are mainly due to lower staff payroll costs, a reduction in Utilities costs, an improved forecast position on PFI/PPP charges, a managed Revenue Contribution to Capital (RCC) and lower than expected funding to meet the removal of music tuition fees.

ii) Environment

An operational underspend of £250k is forecast and anticipates that £1,464k 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 09 is mainly due to improved income recoveries within Parks, Waste management and Other Housing.

iii) Environment – Support

An operational underspend of £45k 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 £326k is forecast and anticipates that £635k of Covid pressures will be met from additional grant resource. The projected underspend of £326k 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 £47k is forecast and anticipates that £256k 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 £168k 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 £264k 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 £1,788k and anticipates that £2,465k 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 £1,788k. 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 £1,788k.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 and note the reported probable out-turn position;
 - all departments continue to closely monitor and manage their budgets and ensure that spending up to operational budget levels does not take place.
 - In view of the challenging financial outlook for 2022-23 and beyond, Directors take action to avoid all non-essential expenditure for the remainder of the year.

REPORT AUTHOR

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Report date		16th March 2022

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 10
As at 31 January 2022

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Pre Five Education (£14,800 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), non domestic rates (£6k) and utilities costs (£13k).

Primary Education (£40,800 overspend)

The overspend relates to a number of variances including a forecast overspend on repairs and maintenance (£104k), insurance excesses (£68k) and an under-recovery of income in relation to the recharge of Pupil Support Assistants (PSA) to other local authorities (£44k). This is offset by an underspend in devolved budgets (£32k), staffing costs including replacement teaching costs (£112k), staff travel costs (£14k) and PFI/PPP costs (£9k).

Secondary Education (£196,500 underspend)

The underspend arises in relation to devolved budgets (£34k), staffing costs including replacement teaching costs (£141k), staff travel costs (£10k), utilities (based on the information currently available) (£218k) and on repairs and maintenance within this sector (£82k). This is partially offset by insurance excesses (£44k), higher than budgeted costs associated with PFI and PPP costs (£40k), a managed Revenue Contribution to Capital (RCC) (£193k) and an under-recovery of PSA income (£12k).

Special Education (£249,100 overspend)

An overspend is forecast in relation to repairs and maintenance (£15k), transport costs (£161k), specialist therapies and equipment (£9k) and payments to other agencies and bodies in relation to pupils attending establishments outwith the authority (£90k). This is partially offset by an underspend in devolved budgets (£6k) and staffing costs (£16k).

Schools Other (£321,000 underspend)

The underspend relates to additional turnover and vacancies within the Modern Apprentice programme (£168k) and the Music service (£31k), 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 (£29k), insurance costs (£56k), other miscellaneous costs (£50k), superannuation additional allowances (£52k) and higher than budgeted grant income (£18k). This is partially offset by a lower level of Scottish Government funding received in relation to the removal of Instrumental Music tuition fees than that budgeted from August 2021 (£128k).

Administration Services (£115,500 underspend)

The underspend arises mainly due to additional turnover forecast to be achieved within the central admin, quality improvement and adult learning teams (£142k) which is partially offset by increased insurance costs (£18k).

Facilities Management (£152,400 underspend)

An underspend is forecast in relation to additional payroll turnover savings achieved across the service (£73k) and reduced net expenditure on the Catering service (£77k)

Culture and Leisure Services (£10,300 overspend)

The overspend relates to a forecast overspend on repairs and maintenance costs (£45k) partially offset by a projected underspend on gas costs (£27k) and insurance costs (£8k)

Other Services (£25,900 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 (£33k) and an underspend in Clothing Grants (£14k).

Summary:

Period 10 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 10 the main operational underspends can be summarised as an underspend in devolved budgets (£89k), a reduction in replacement teaching costs (£121k), lower payroll costs achieved mainly through additional turnover savings and the non filling of vacant posts plus some staff travel savings (£633k), projected savings in utilities costs (£261k), catering services (£77k), school milk (£35k) and superannuation additional allowances (£52k). These underspends are reduced by higher than budgeted repairs and maintenance costs (£120k), insurance costs (£73k), school transport costs, including for pupils with additional support needs (£211k), payments to other agencies and bodies in relation to pupils who require additional support for learning (£90k), Revenue Contribution to Capital (RCC) (£193k) and Scottish Government funding lower than budgeted income in respect of music tuition fees (£128k).

Whilst the operational underspend since the previous forecast remains the same there have been a number of movements in the forecast variances across the department which include an increase in staff cost savings (£128k) and utilities (£76k) and a reduction in the overspends now forecast in relation to PFI/PPP charges (£77k) and payments to other agencies in relation to pupils who require additional support for learning (£30k). This is partially offset by a managed Revenue Contribution to Capital (RCC) (£193k) and lower than budgeted funding received in relation to the removal of music tuition charges from August (£128k).

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st JANUARY 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 31st JANUARY 2022 - £ 250,500 UNDERSPEND**Directorate & Management (£147,000 Overspend)**

Whilst payroll costs are projected to overspend (£220k), 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 (£40k). Subscription costs are projected to overspend (£15k), namely in relation to annual APSE Energy and Climate Change Ready subscriptions.

Properties (Environment & Non-Operational) (£90,400 Underspend)

Operational running costs of Thornliebank Depot and the Spiersbridge Offices are projected to underspend (£35k). 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 (£26,800 Overspend)

Whilst payroll costs are projected to overspend (£120k), a contribution from the Modernisation Fund (£90k) will partly offset this.

Economic Development (£89,000 Overspend)

Income from Other Agencies is projected to under-recover (£150k). This will be partially offset by underspends across Supplies & Services (£50k).

Roads (£14,500 Overspend)

Whilst payroll costs are projected to overspend (£280k), it is expected this overspend will be fully offset by an over-recovery in income (£280k), mainly from external fees and grants. The projected underspend in School Crossing Patrollers (£125k) partially offsets projected overspends in Transport costs (£145k).

Neighbourhood Services (£102,300 Underspend)

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

Parks (£10,600 Overspend)

Essential repair works to walls in Rouken Glen and Cathcart Cemetery must be carried out (£40k), whilst operational income is expected to over-recover (£30k).

Cleansing (£150,800 Overspend)

Net operational income is projected to under-recover (£55k). On top of this, necessary repair works at Thornliebank Depot (£80k) are required, which will be partially offset by a small underspend in payroll costs (£13k).

Waste Management (£419,400 Underspend)

Recyclable waste disposed at the Civic Amenity Sites is projected to underspend (£100k). Kerbside recycling costs are also projected to underspend (£80k). On top of this, other waste management fees and disposal costs are projected to underspend (£160k), whilst income from the Sale of Recyclable Paper is projected to over-recover (£80k).

Protective Services (£8,000 Underspend)

A number of underspends (£8k) are projected across Supplies & Services.

Other Housing (£69,100 Underspend)

An underspend in payroll costs (£130k) is projected as there are currently a number of vacancies. However, projected overspends on Subcontractors (£100k) and Payments to Other Agencies (£25k) offset this. The transfer of void HRA properties for use by Other Housing will result in a projected over-recovery of income (£60k).

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, Property Repairs, Transport and Subcontractor costs are expected to overspend, it's worth noting that this will be more than offset by over-recoveries in income, both internally generated and from external grants and receipts. The projections include an assumption that £1.464m of covid related spend or lost income will be offset with covid funding. The variances noted will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**PROBABLE OUTTURN FORECAST AS AT 31st JANUARY 2022 - £45,100 UNDERSPEND****Property & Technical - Operations (£36,900 Underspend)**

Payroll costs are projected to underspend (£25k), with Transport costs also projected to underspend (£10k).

Property & Technical – Strategy (£32,400 Overspend)

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

Accommodation (£40,600 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 31st JANUARY 2022 - £326,100 Underspend

Communities and Strategy – Operational (£111,600 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 (£28,000 Underspend)

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

Money Advice & Registrars (£78,900 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 (£7,200 Underspend)

This variance is due to controlled slippage within payroll budget.

Members Expenses, Grants, Elections and Corporate & Democratic Core (£30,700 Underspend)

The underspend is due to reduced expenditure on several lines including travel, training, miscellaneous supplies and grants budgets.

Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£69,700 Underspend)

The majority of the underspend relates 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 10 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 £326,100 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 31st JANUARY 2022 - £46,700 Underspend****Revenues General (£20,100 Underspend)**

The underspend is mainly due to slippage on vacant posts.

Strategy – Support and Insight (£16,800 Underspend)

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

PMO – (£41,200 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 (£10,000 Underspend)

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

Communications & Printing (£20,600 Overspend)

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

Human Resources & Payroll (£49,300 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 (£28,500 Underspend)

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

Summary:

Period 10 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 £46,700 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 31st JANUARY 2022 - £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 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 10 of £165,800 is due mainly to a loss of Temporary Loans Fund Interest.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st JANUARY 2022 - £2,000 OVERSPEND

The projected overspend of £2,000 is comprised of a number of variances:

There are projected overspends in Accountancy (£36k), Chief Executive's Office (£4k) and Legal Services (£9k) in payroll 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. Supplies & Services in Legal Services are projected to overspend (£4k) due to additional legal costs most of which are rechargeable to other Departments (see below). 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.

Mostly offsetting these adverse variances are projected underspends In Internal Audit (46k) and Procurement (£68k) due to staff vacancies. In addition, Supplies and Services in Accountancy (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 (£12k) due to additional legal fees that have been incurred and are recoverable from other Departments (see above). Income in Procurement is projected to outturn above budget (£23k) due to a drawdown from the Modernisation Fund to fund a temporary post and the Scotland Excel secondment.

Summary:

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 10 of £2,000 is due to lower than budgeted staff turnover in Accountancy, Chief Executive's Office and Legal Services. In Procurement there is a temporary post and additional costs for a seconded officer from Scotland Excel. In Legal Services there is additional legal fees and an under-recovery in Sales Fees and Charges. Mostly offsetting these adverse variances are vacant posts in Internal Audit and Procurement and an underspend in Accountancy Supplies and Services. There is also additional income in Legal from recharges to other Departments and additional income in Procurement from the Modernisation Fund.

OTHER EXPENDITURE & INCOME**PROBABLE OUTTURN FORECAST AS AT 31st JANUARY 2022 - £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 £673,000 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 10 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 31st JANUARY 2022 – Nil Variance

Children & Families & Public Protection (£100,000 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 (£165k) alongside commitments for third party payments including agency foster care, residential costs, and grant related expenditure (£631k) which is net of Covid-19 funding against some of these costs. Other grant funding and utilisation of reserves (£681k) further offsets costs and this is reflected in the overspend reported.

Adult – Intensive Services (£1,462,000 Overspend)

The most significant cost pressure remains within Care at Home (both purchased and the in-house service) of £971k, with the telecare responders service projected overspend at £622k; all predominately around staffing and agency as we continue to respond to the pandemic.

Bonnyton House remains overspent (£151k) mainly due to staffing costs. These pressures are offset in part by staff turnover and vacancies within day services (£338k).

This is a net reduction in Intensive Services projected overspend of £483k since last reported in the main due to the budget movement between Residential Care and Care at Home of £500k.

Adult – Localities Services (£1,919,000 Underspend)

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

1. Older People – the projected underspend of £1,115k relates mainly to care commitments and staff turnover within teams. There remains a significant underspend of around £2m within Nursing and Residential care and alongside staffing underspends (200k) this continues to offset additional costs of care within localities purchased care (£1.1m) 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.

As described above an approved budget virement has taken place to move £500k to Intensive Services to offset pressures and reflect in some way the movement in costs between these areas. This in the main accounts for the movement in underspend from last reported.

2. Physical & Sensory Disability – the projected overspend of £19k reflects refined projections around current care package commitments, and overspends in staffing and adaptation costs (£19k). This is a reduction in projected costs of £23k mainly around refined staffing projections. Demand for adaptations may still yet increase towards the year end.
3. Learning Disability – the projected underspend of £823k is due to in the main to underspends in staffing costs due to turnover (£234k) and care package costs (£556k). This is a reduced underspend of £72k 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 (£203,000 Overspend)

The projected overspend of in Mental Health reflects current recorded overspend in care commitments (£367k) offset by staffing underspends (£79k) and other third party payments (£84k).

Finance & Resources (£110,000 Underspend)

A projected underspend of £110k is now reported in relation to staff turnover, and property costs across the service. This is an increase in projected costs of £48k since last reported due to improved staffing projections and also legal costs incurred.

Contribution from IJB (£264,000 Contribution to Reserve)

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

Summary:

The projected outturn position, which highlights a potential underspend of £264k, would enable a 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 we have confirmation of full Scottish Government support through Covid funding.

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. 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.

This position will be subject to change as we near the year end and close monitoring will continue.

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 31st JANUARY 2022 - £ 220,400 OVERSPEND

Housing Revenue Account (£232,700 Underspend)

There are a number of under and overspends forecast within the Housing Revenue Account across the main expenditure groups. Projected underspends in Payroll costs due to ongoing staff vacancies (£146k). 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). Sub-contractor costs are higher due to unavailability of materials / labour (£228k). IT costs are forecasted above budget due to implementation delays so a longer system overlap is now required (£60k)

Housing Maintenance Team (£453,100 Overspend)

Projected under-recovery of Capital works due to unavailability of materials / labour (£458k), in addition to projected overspend in Subcontractors due to staff shortages (£266k). IT costs are forecasted above budget due to implementation delays so a longer system overlap is now required (£26k). This is partially offset by a projected underspend in payroll costs (£282k) 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 the Housing Maintenance Team. Covid-19 is projected to impact significantly on the HRA, particularly in relation to the increased Bad Debt Provision cost impact due to increased level of rent arrears. 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 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	171,133,900	(5,000)	171,128,900	114,521,959	110,910,009	3,611,950	444,500
Contribution to Integration Joint Board	57,298,400	(351,000)	56,947,400	39,583,787	41,938,140	(2,354,353)	0
Environment	31,135,500	(25,000)	31,110,500	20,170,387	19,878,242	292,145	250,500
Environment - Support			0	2,022,810	2,337,138	(314,328)	45,100
Chief Executives Office	70,200	0	70,200	(8,589)	(1,418)	(7,171)	(165,800)
Chief Executives Office - Support			0	2,487,116	2,455,594	31,522	(2,000)
Business Operations & Partnerships	13,053,700	0	13,053,700	4,737,060	3,740,778	996,282	326,100
Business Ops & Partnership - Support		0	0	10,063,838	10,193,782	(129,944)	46,700
Other Expenditure & Income	1,789,300	1,375,000	3,164,300	863,000	613,421	249,579	1,295,900
Joint Boards	2,358,800		2,358,800	2,341,100	2,312,705	28,395	28,500
Contingency - Welfare	160,000	0	160,000	0	0	0	68,800
Health & Social Care Partnership	646,700	0	646,700	4,010,759	3,861,354	149,405	0
Service Resource Adjustment	(335,300)	30,000	(305,300)			0	0
Additional RSG Funding	786,000	(786,000)	0	0	0	0	0
Additional COVID19 Support Grant			0			0	0
Housing Revenue Account	0	0	0	(4,678,416)	(4,973,207)	294,791	(220,400)
TOTAL	278,097,200	238,000	278,335,200	196,114,811	193,266,538	2,848,273	2,117,900

Summary of Operational Adjustments.

Capital Charges

Ring Fenced Grants - Education & HSCP

Adjusted RSG - HSCP (core funding) (351,000)

Additional RSG - General 589,000

Addit.COVID19 Supp. Grant- 0

Devolved School Management 0

238,000

Budgetary Control Statement
Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	170,565,300	59,600	170,624,900	142,997,014	142,674,870	322,144	(2,911,200)
Property Costs	17,955,800	(1,300)	17,954,500	14,356,289	11,666,452	2,689,837	(37,700)
Transport Costs	5,824,000	0	5,824,000	4,766,505	5,229,788	(463,283)	(866,100)
Supplies & Services	55,553,500	2,070,200	57,623,700	44,022,841	43,436,663	586,178	(2,395,300)
Third Party Payments	59,008,400	0	59,008,400	44,020,533	45,686,372	(1,665,839)	(7,885,800)
Transfer Payments	20,226,000	0	20,226,000	12,800,034	18,588,700	(5,788,666)	(1,047,000)
Support Services	15,440,800	30,000	15,470,800	43,167	825	42,342	6,000
Other Expenditure	786,000	(786,000)	0	0	0	0	0
Depcn And Impairment Losses	20,307,200	0	20,307,200	0	0	0	0
Financing Costs	4,289,000		4,289,000			0	174,000
TOTAL EXPENDITURE	369,956,000	1,372,500	371,328,500	263,006,383	267,283,670	(4,277,287)	(14,963,100)
Income	(91,858,800)	(1,134,500)	(92,993,300)	(66,891,572)	(74,017,132)	7,125,560	17,081,000
TOTAL	278,097,200	238,000	278,335,200	196,114,811	193,266,538	2,848,273	2,117,900

Budgetary Control Statement
Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	119,882,300	174,400	120,056,700	95,382,434	92,185,253	3,197,181	729,400
	Property Costs	12,665,500	(1,300)	12,664,200	10,095,621	8,325,016	1,770,605	(46,300)
	Transport Costs	2,064,500		2,064,500	1,599,903	1,624,984	(25,081)	(248,100)
	Supplies & Services	32,181,900	710,200	32,892,100	22,176,883	21,147,897	1,028,986	211,200
	Third Party Payments	12,844,100		12,844,100	8,413,587	7,790,954	622,633	(101,500)
	Transfer Payments	995,900		995,900	878,469	983,428	(104,959)	(329,000)
	Support Services	5,755,800		5,755,800	0	0	0	0
	Depcn And Impairment Losses	13,948,100		13,948,100	0	0	0	0
Total Expenditure		200,338,100	883,300	201,221,400	138,546,897	132,057,532	6,489,365	215,700
	Income	(29,204,200)	(888,300)	(30,092,500)	(24,024,938)	(21,147,523)	(2,877,415)	228,800
Education	TOTAL	171,133,900	(5,000)	171,128,900	114,521,959	110,910,009	3,611,950	444,500

Summary of Operational Adjustments:

Transfer to Legal Services (5,000)

Devolved School Management

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

(5,000)

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,746,500	(19,900)	9,726,600	2,772,710	2,832,717	(60,007)	(14,800)
	Primary Education	53,352,600	7,800	53,360,400	39,796,301	38,535,651	1,260,650	(40,800)
	Secondary Education	67,587,300	(15,100)	67,572,200	51,410,973	48,921,213	2,489,760	196,500
	Schools Other	4,164,900	(200)	4,164,700	2,545,979	2,343,153	202,826	321,000
	Special Education	7,967,600	40,400	8,008,000	6,110,474	5,862,218	248,256	(249,100)
	Psychological Service	907,300		907,300	747,701	846,642	(98,941)	35,300
	Transport (excl Spec Educ)	1,096,400		1,096,400	818,591	837,829	(19,238)	(75,200)
	Bursaries / Emas	0		0		41,160	(41,160)	0
	Provision for Clothing	374,700		374,700	360,802	271,190	89,612	14,000
	Administration & Support	11,872,200	(18,000)	11,854,200	2,831,114	2,735,293	95,821	115,500
	School Crossing Patrollers	0		0	(33,918)	15,389	(49,307)	0
	Catering	0		0	(306,673)	(509,364)	202,691	77,100
	Cleaning & Janitorial	2,322,200		2,322,200	1,409,585	3,600,722	(2,191,137)	75,300
	Culture & Leisure Services	11,742,200		11,742,200	6,058,320	4,576,196	1,482,124	(10,300)
Education	TOTAL	171,133,900	(5,000)	171,128,900	114,521,959	110,910,009	3,611,950	444,500

Summary of Operational Adjustments:

Transfer to Legal Services (5,000)

Devolved School Management

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

(5,000)

Budgetary Control Statement
 Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	57,298,400	(351,000)	56,947,400	39,583,787	41,938,140	(2,354,353)	0
Contribution to Integration Joint Board	TOTAL	57,298,400	(351,000)	56,947,400	39,583,787	41,938,140	(2,354,353)	0

Summary of operational adjustments
 Adjusted RSG - HSCP (core funding) (351,000)
 RSG - Adult Social Care Pressures
 RSG - HSCP Other
(351,000)

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	57,298,400	(351,000)	56,947,400	39,583,787	41,938,140	(2,354,353)	0
Contribution to Integration Joint Board	TOTAL	57,298,400	(351,000)	56,947,400	39,583,787	41,938,140	(2,354,353)	0

Summary of operational adjustments
 Adjusted RSG - HSCP (core funding) (351,000)
 RSG - Adult Social Care Pressures
 RSG - HSCP Other
(351,000)

Budgetary Control Statement
Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	15,429,400	(10,000)	15,419,400	11,809,333	12,295,352	(486,019)	(728,500)
	Property Costs	2,573,800		2,573,800	1,592,565	1,375,536	217,029	(26,000)
	Transport Costs	3,290,100		3,290,100	2,741,749	3,133,722	(391,973)	(516,300)
	Supplies & Services	15,080,500	(15,000)	15,065,500	11,871,085	12,364,047	(492,962)	(1,667,900)
	Third Party Payments	826,100		826,100	188,758	252,616	(63,858)	(365,300)
	Transfer Payments	706,200		706,200	534,217	6,033,479	(5,499,262)	(247,500)
	Support Services	2,955,100		2,955,100	42,250	0	42,250	6,000
	Depcn And Impairment Losses	4,877,600		4,877,600	0	0	0	0
Total Expenditure		45,738,800	(25,000)	45,713,800	28,779,957	35,454,752	(6,674,795)	(3,545,500)
	Income	(14,603,300)		(14,603,300)	(8,609,570)	(15,576,510)	6,966,940	3,796,000
Environment	TOTAL	31,135,500	(25,000)	31,110,500	20,170,387	19,878,242	292,145	250,500

Summary of Operational Adjustments.

Transfer to Legal Services

(25,000)

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,893,600		1,893,600	862,151	384,225	477,926	(143,000)
	Environment Accommodation	77,000		77,000	705,883	580,724	125,159	37,900
	Planning & Development	976,000		976,000	541,665	692,698	(151,033)	(26,400)
	Economic Development Summary	1,057,000	(6,000)	1,051,000	519,717	1,625,383	(1,105,666)	(89,000)
	Roads - Council	12,140,000	(7,000)	12,133,000	8,351,056	8,825,625	(474,569)	(14,500)
	Roads Contracting Unit	0		0	(64,370)	(37,706)	(26,664)	0
	Parks	163,900	(1,000)	162,900	(520,766)	(476,666)	(44,100)	(10,600)
	Cleansing & Recycling	923,900		923,900	(105,146)	(239,196)	134,050	(150,800)
	Waste Management	4,515,000		4,515,000	3,040,950	2,663,975	376,975	419,400
	Protective Services	1,225,600		1,225,600	758,079	698,334	59,745	8,000
	Transport	0		0	(218,348)	(95,559)	(122,789)	0
	Neighbourhood Services Mgmt	5,340,000	(10,000)	5,330,000	3,967,906	3,823,242	144,664	102,300
	Env Strat/ Op Management	191,900		191,900	199,467	200,871	(1,404)	(4,000)
	Non Operational Properties	175,100		175,100	101,351	39,906	61,445	52,500
	Other Housing	2,084,000	(1,000)	2,083,000	1,751,893	849,750	902,143	69,100
	Strategy - Bi Team	372,500		372,500	278,899	342,636	(63,737)	(400)
Environment	TOTAL	31,135,500	(25,000)	31,110,500	20,170,387	19,878,242	292,145	250,500

Summary of Operational Adjustments.

Transfer to legal services

(25,000)

Budgetary Control Statement
 Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,123,200		2,123,200	1,626,371	1,550,728	75,643	125,600
	Property Costs	1,041,800		1,041,800	918,916	658,164	260,752	60,100
	Transport Costs	14,700		14,700	12,250	1,470	10,780	10,000
	Supplies & Services	286,400		286,400	190,581	410,826	(220,245)	(230,700)
	Support Services	1,100		1,100	917	0	917	
	Depcn And Impairment Losses	226,900		226,900	0	0	0	0
Total Expenditure		3,694,100		3,694,100	2,749,035	2,621,188	127,847	(35,000)
	Income	(1,114,200)		(1,114,200)	(726,225)	(284,050)	(442,175)	80,100
Environment - Support	TOTAL	2,579,900	0	2,579,900	2,022,810	2,337,138	(314,328)	45,100

Summary of Operational Adjustments.

Capital Charges

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Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	815,300		815,300	680,812	708,607	(27,795)	36,900
	Accommodation	1,319,800		1,319,800	961,499	687,565	273,934	40,600
	Property & Technical - Strategy	444,800		444,800	380,499	940,966	(560,467)	(32,400)
Environment - Support	TOTAL	2,579,900	0	2,579,900	2,022,810	2,337,138	(314,328)	45,100

Summary of Operational Adjustments.

Capital Charges

=====

Budgetary Control Statement
 Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	17,330	18,051	(721)	(2,100)
	Transport Costs	3,000		3,000	2,500	2,701	(201)	(500)
	Supplies & Services	413,500		413,500	169,014	164,792	4,222	(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	188,844	185,544	3,300	(5,800)
	Income	(430,600)	0	(430,600)	(197,433)	(186,962)	(10,471)	(160,000)
Chief Executives Office	TOTAL	70,200	0	70,200	(8,589)	(1,418)	(7,171)	(165,800)

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	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		11,700	(101,505)	(97,218)	(4,287)	(4,700)
	Licensing Board	0		0	(64,684)	(62,937)	(1,747)	0
Chief Executives Office	TOTAL	70,200	0	70,200	(8,589)	(1,418)	(7,171)	(165,800)

Budgetary Control Statement
 Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,105,400		3,105,400	2,380,097	2,300,132	79,965	65,100
	Supplies & Services	86,400	30,000	116,400	107,270	114,850	(7,580)	(98,100)
	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
Total Expenditure		3,267,300	30,000	3,297,300	2,562,867	2,491,282	71,585	(33,800)
	Income	(423,300)	0	(423,300)	(75,751)	(35,688)	(40,063)	31,800
Chief Executives Office - Support	TOTAL	2,844,000	30,000	2,874,000	2,487,116	2,455,594	31,522	(2,000)

Summary of Operational Adjustments.

Transfer from Education to Legal	5,000
Transfer from Environment to Legal	25,000
	<u>30,000</u>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	431,700		431,700	330,972	333,102	(2,130)	(5,400)
	Accountancy & Directorate	1,399,200		1,399,200	1,196,663	1,184,587	12,076	(27,700)
	Legal Services	430,700	30,000	460,700	393,331	417,058	(23,727)	(28,200)
	Purchasing & Procurement	310,500		310,500	357,491	352,724	4,767	12,900
	Internal Audit	271,900		271,900	208,659	168,123	40,536	46,400
Chief Executives Office - Support	TOTAL	2,844,000	30,000	2,874,000	2,487,116	2,455,594	31,522	(2,000)

Summary of Operational Adjustments.

Transfer from Education to Legal	5,000
Transfer from Environment to Legal	25,000
	<u>30,000</u>

Budgetary Control Statement
Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	4,942,100		4,942,100	3,781,878	4,111,921	(330,043)	(730,300)
	Property Costs	63,300		63,300	52,116	59,820	(7,704)	(35,300)
	Transport Costs	60,900		60,900	50,690	68,970	(18,280)	(17,000)
	Supplies & Services	1,213,900		1,213,900	753,963	833,250	(79,287)	(495,700)
	Third Party Payments	349,700		349,700	271,033	221,944	49,089	(234,900)
	Transfer Payments	18,153,600		18,153,600	11,317,250	11,477,425	(160,175)	(447,300)
	Support Services	3,507,400		3,507,400	0	0	0	
	Depcn And Impairment Losses	215,600		215,600	0	0	0	
Total Expenditure		28,506,500		28,506,500	16,226,930	16,773,330	(546,400)	(1,960,500)
	Income	(15,452,800)		(15,452,800)	(11,489,870)	(13,032,552)	1,542,682	2,286,600
Business Operations & Partnerships	TOTAL	13,053,700	0	13,053,700	4,737,060	3,740,778	996,282	326,100

Summary of Operational Adjustments

0

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	953,100		953,100	621,700	436,607	185,093	103,600
	Strategy (Operational)	368,800		368,800	185,219	92,072	93,147	8,000
	Community Safety	1,473,300		1,473,300	1,021,306	1,128,619	(107,313)	28,000
	Registrars	224,700		224,700	22,879	3,139	19,740	21,500
	Grants	165,500		165,500	150,300	136,494	13,806	14,000
	Auchenback Resource Centre	30,700		30,700	25,583	28,249	(2,666)	0
	Strategic Insight & Comm.Mgmt.	19,200		19,200	78,187	(534,099)	612,286	4,600
	Members Expenses	543,700		543,700	422,375	407,084	15,291	18,700
	MART	1,076,200		1,076,200	618,068	722,136	(104,068)	57,400
	Directorate	131,100		131,100	226,818	239,900	(13,082)	2,600
	Revenues Admin	335,300		335,300	235,396	242,679	(7,283)	(17,600)
	Business Support Team	249,600		249,600	166,113	151,893	14,220	5,000
	Housing Benefits	600,200		600,200	34,989	(173,537)	208,526	59,400
	Revenues - Benefits	859,400		859,400	454,910	392,950	61,960	22,900
	Council Tax/Ndr	4,374,500		4,374,500	387,250	384,539	2,711	0
	Cost Of Elections	181,100		181,100	19,567	13,323	6,244	(1,400)
Corporate & Democratic Core	1,467,300		1,467,300	66,400	68,730	(2,330)	(600)	
Business Operations & Partnerships	TOTAL	13,053,700	0	13,053,700	4,737,060	3,740,778	996,282	326,100

Summary of Operational Adjustments

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Budgetary Control Statement
 Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,886,500		7,886,500	6,018,724	6,346,154	(327,430)	(503,800)
	Property Costs	3,500		3,500	3,083	2,419	664	3,300
	Transport Costs	25,900		25,900	21,498	12,770	8,728	9,500
	Supplies & Services	4,271,800		4,271,800	4,630,266	4,355,297	274,969	(194,100)
	Third Party Payments	19,400		19,400	19,400	15,741	3,659	(2,800)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	4,232,000		4,232,000	0	0	0	0
Total Expenditure		16,439,100		16,439,100	10,692,971	10,732,381	(39,410)	(687,900)
	Income	(1,963,500)		(1,963,500)	(629,133)	(538,599)	(90,534)	734,600
Business Ops & Partnerships - Support	TOTAL	14,475,600	0	14,475,600	10,063,838	10,193,782	(129,944)	46,700

Summary of Operational Adjustments.
 Additional Expenditure/Loss Income Covid

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Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues - General	424,300		424,300	314,473	327,066	(12,593)	20,100
	Digital services	9,524,800		9,524,800	5,722,050	5,527,324	194,726	0
	Strategy - Support	308,300		308,300	209,514	164,627	44,887	34,700
	Communications	407,800		407,800	364,545	354,493	10,052	44,500
	Printing	145,000		145,000	126,119	168,375	(42,256)	(65,100)
	Human Resources & Payroll	1,724,600		1,724,600	1,372,218	1,599,783	(227,565)	(49,300)
	Democratic Services	411,600		411,600	316,178	288,799	27,379	28,500
	Customer Services	983,400		983,400	855,674	889,017	(33,343)	10,000
	Core Corporate	0		0	408,555	464,832	(56,277)	0
	Insight	202,200		202,200	127,013	117,965	9,048	(17,900)
	Project Management Office	343,600		343,600	247,499	291,501	(44,002)	41,200
Business Ops & Partnerships - Support	TOTAL	14,475,600	0	14,475,600	10,063,838	10,193,782	(129,944)	46,700

Summary of Operational Adjustments.

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Budgetary Control Statement
 Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,717,000	1,375,000	3,092,000	863,000	642,117	220,883	1,267,200
	Support Services	72,300		72,300	0	0	0	0
Total Expenditure		1,789,300	1,375,000	3,164,300	863,000	642,117	220,883	1,267,200
	Income	0	0	0	0	(28,696)	28,696	28,700
Other Expenditure & Income	TOTAL	1,789,300	1,375,000	3,164,300	863,000	613,421	249,579	1,295,900

Summary of Operational Adjustments:
 Additional RSG notified Jan
 Transfer of Additional RSG

589,000
 786,000
1,375,000

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,789,300	1,375,000	3,164,300	863,000	642,117	220,883	1,267,200
	Income	0	0	0	0	(28,696)	28,696	28,700
Other Expenditure & Income	TOTAL	1,789,300	1,375,000	3,164,300	863,000	613,421	249,579	1,295,900

Summary of Operational Adjustments:
 Additional RSG notified Jan
 Transfer of Additional RSG

589,000
 786,000
1,375,000

Budgetary Control Statement
Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	2,341,100	2,312,705	28,395	28,500
	Support Services	6,800		6,800	0	0	0	0
Total Expenditure		2,358,800		2,358,800	2,341,100	2,312,705	28,395	28,500
Joint Boards	TOTAL	2,358,800	0	2,358,800	2,341,100	2,312,705	28,395	28,500

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,755,100	1,739,430	15,670	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	2,341,100	2,312,705	28,395	28,500

Budgetary Control Statement
 Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10 Date - Per 10	Budget Estimate to Per 10 Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	160,000	0	160,000	0	0	0	68,800
Total Expenditure		160,000		160,000	0	0	0	68,800
Contingency - Welfare	TOTAL	160,000	0	160,000	0	0	0	68,800

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10 Date - Per 10	Budget Estimate to Per 10 Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	160,000	0	160,000	0	0	0	68,800
Contingency - Welfare	TOTAL	160,000	0	160,000	0	0	0	68,800

Budgetary Control Statement
Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	25,214,000	(104,800)	25,109,200	18,086,741	20,364,326	(2,277,585)	(2,294,000)
	Property Costs	812,900		812,900	664,477	554,248	110,229	(59,000)
	Transport Costs	257,900		257,900	214,914	277,248	(62,334)	(96,000)
	Supplies & Services	2,076,800		2,076,800	1,201,729	1,450,805	(249,076)	(736,000)
	Third Party Payments	42,636,500		42,636,500	32,711,155	35,016,112	(2,304,957)	(7,209,000)
	Transfer Payments	39,700		39,700	16,182	52,483	(36,301)	(21,000)
	Support Services	2,419,900		2,419,900		825	(825)	
	Depcn And Impairment Losses	1,260,700		1,260,700			0	
Total Expenditure		74,718,400	(104,800)	74,613,600	52,895,198	57,716,047	(4,820,849)	(10,415,000)
	Income	(11,407,800)		(11,407,800)	(9,300,652)	(11,916,553)	2,615,901	10,679,000
	Core funding from							
	Integration Joint Board	(62,663,900)	104,800	(62,559,100)	(39,583,787)	(41,938,140)	2,354,353	(264,000)
Health & Social Care Partnership	TOTAL	646,700	0	646,700	4,010,759	3,861,354	149,405	0

Summary of operational adjustments

Winter Plan adjustment	(104,800)
Adjustment to HB core funding from IJB	(246,200)
Offset Adjusted core funding from IJB	351,000
	<u>0</u>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,929,000		9,929,000	6,758,876	7,683,355	(924,479)	(100,000)
	Adult Health - Intensive Services	11,985,700	500,000	12,485,700	7,701,279	10,965,055	(3,263,776)	(1,462,000)
	Adult Health-Localities Services							
	Older People	18,192,700	(551,000)	17,641,700	14,215,077	11,124,144	3,090,933	1,115,000
	Physical Disability	5,540,000	(53,800)	5,486,200	4,510,653	4,118,986	391,667	(19,000)
	Learning Disability	11,641,300		11,641,300	8,832,543	7,142,534	1,690,009	823,000
	Recovery Services-Mental Health	1,868,500		1,868,500	1,319,316	1,425,660	(106,344)	(203,000)
	Criminal Justice	14,100		14,100	18,192	(118,193)	136,385	0
	Finance & Resources	4,139,300		4,139,300	238,610	3,457,953	(3,219,343)	110,000
		63,310,600	(104,800)	63,205,800	43,594,546	45,799,494	(2,204,948)	264,000
	Core Funding from Integration Joint Board	(62,663,900)	104,800	(62,559,100)	(39,583,787)	(41,938,140)	2,354,353	(264,000)
Health & Social Care Partnership	TOTAL	646,700	0	646,700	4,010,759	3,861,354	149,405	0

Summary of operational adjustments
Winter Plan - adjustment
Adjustment to HB core funding from IJB
Offset Adjusted core funding from IJB

(104,800)
(246,200)
351,000

0

Budgetary Control Statement
Period 10 / 2122 31 January 2022

Period End: 31 January 2022

Period 10 / 2122

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,074,900		5,074,900	3,894,106	3,502,953	391,153	427,400
	Property Costs	1,840,300		1,840,300	1,029,511	691,249	338,262	65,500
	Transport Costs	147,600		147,600	123,001	107,923	15,078	(7,700)
	Supplies & Services	2,709,900	0	2,709,900	2,059,050	1,952,782	106,268	(516,800)
	Third Party Payments	0		0			0	0
	Transfer Payments	330,600		330,600	53,916	41,885	12,031	(2,200)
	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
Total Expenditure		15,394,600		15,394,600	7,159,584	6,296,792	862,792	140,200
	Income	(15,394,600)	0	(15,394,600)	(11,838,000)	(11,269,999)	(568,001)	(360,600)
Housing Revenue Account	TOTAL	0	0	0	(4,678,416)	(4,973,207)	294,791	(220,400)

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	(3,291,800)	0	(3,291,800)	(6,911,370)	(7,323,105)	411,735	(453,100)
	Hra - Client	3,291,800	0	3,291,800	2,232,954	2,349,898	(116,944)	232,700
Housing Revenue Account	TOTAL	0	0	0	(4,678,416)	(4,973,207)	294,791	(220,400)