

EAST RENFREWSHIRE COUNCILCABINET21 October 2021Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2021/22**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2021-22. The report provides details of expected year end variances for each department at period 5 and is based on the financial position as at 31 August 2021 and subsequent assessment of pressures arising from COVID-19.

RECOMMENDATION

2. It is recommended that:
 - members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from accumulated COVID grant funding.
 - members note the forecast underlying General Fund operational underspend of £1,289k.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 30 and note the reported probable out-turn position;
 - all departments continue to closely monitor and manage their budgets and ensure that spending up to operational budget levels does not take place.

BUDGET MONITORING STATEMENTS

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

BACKGROUND

4. This report shows the out-turn position as at period 5 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 26 August 2021 report to Council	264,889
Service Operational Capital Charge Adjustment	4,878
Accountancy adjustments for Ring Fenced and other Grants	-
Restated net expenditure	<u>269,767</u>

Additional Grant Funding	1,402
Additional COVID support grant	-
Total Net Expenditure to be Monitored	<u>271,169</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 August 2021, the estimated year end position shows a net favourable variance on net expenditure of £81k based on current information. For General Fund services the projected underspend is £25k. Council Tax collection position is lower than budgeted, with a reduction in income of £200k now anticipated, bringing the total forecast overspend on General Fund services to £175k. The variance is made up of COVID pressures of £1,464k offset by operational underspends of £1,289k. It is anticipated that the forecast pandemic pressures can be covered by utilising the COVID grant resources awarded to the Council in 2021/22 and the current year. Future monitoring reports will draw down and allocate this grant funding as pressures are confirmed.

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

Department	Forecast Outturn as at P3 £'000	Forecast Outturn as at P5 £'000
Education	924	851
Contribution (to) IJB	0	0
Environment (Incl. O/Housing)	(568)	(946)
Environment – Support	(2)	(43)
Corporate & Community – Comm. Res	(587)	(653)
Corporate & Community - Support	(389)	(431)
Chief Executive's Office	(214)	(214)
Chief Executive's Office - Support	(25)	(6)
Other Expenditure & Income	607	1,370
Joint Boards	28	28
Corporate Contingency	69	69
HSCP	0	0
Housing Revenue Account	(29)	56
Total £ Variance	(186)	81
Total Budgeted Expenditure	264,889	271,169
% Variance	(0.1%)	(0.03%)

Notable variances are as follows:-

i) Education

The current year end forecast indicates an underspend of £851k and reflects COVID related underspends of £614k and operational underspends of £237k. The main COVID variances relate to underspends within the School meals service £290k, lower than budgeted additional support required by ERCLT £593k partly offset by additional payroll costs of £120k and a reduction in income recoveries within cleaning and janitorial services £65k. Projected operational underspends include lower payroll costs achieved through turnover £302k and reduced expenditure within School milk operations and Parent Pay transaction fees and are partially offset by higher unitary charge payments on PFI and PPP contracts £111k.

ii) Environment

An overspend of £946k is forecast which reflects pressures of £840k arising as a result of the COVID pandemic and by £106k of projected normal operational overspends. The main COVID variances relate to under recovery of commercial income relating to Greenlaw Business Centre £350k and Roads decriminalisation parking enforcement £185k along with Neighbourhood services Agency staff costs (£200k). The main operational underspends are within staff costs across the services and Waste Management operations. The main movements from the last reported Period 3 outturn are due to a shortfall in the garden waste scheme, overspends within Other Housing supplies and services and Subcontractor payments and additional Bed & Breakfast costs.

iii) Corporate & Community – Community Resources

The projected overspend of £653k is due to COVID related pressures of £592k and operational overspends of £61k. The projected overspend of £653k is primarily due to additional expenditure within Council Tax Reduction, overspends across payroll and an under recovery in Housing Benefit overpayments.

iv) Corporate & Community – Support Services

The projected overspend of £431k is due to COVID related pressures of £347k and by £84k of operational overspends. The main COVID variances relate to I.T. additional costs on equipment, remote working, related project and provider costs. The operational overspends are mainly due to variances across payroll and supplies and services.

v) Chief Executive's Office

The projected overspend of £220k is due to COVID related pressures of £49k and operational overspends of £171k. The main COVID variances are due to reduction in Income within Civic Licensing and Licensing. The projected operational overspend is primarily due to a reduction in Temporary Loans Fund Interest.

vi) Other Expenditure

The underspend of £1,370k 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. The main movement from the last reported Period 3 outturn is primarily due to a reduction in financing costs.

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

The IJB expects services to be in line with budget at year end. An overspend of £618k, largely in adult services, will be met from the IJB reserves. Additional COVID related costs of around £6m are also expected but it has been assumed that Scottish Government funding will be provided to offset these, however significant financial risk remains that we may not receive full funding to offset these additional costs.

CONCLUSIONS

6. The Council's projected revenue out-turn position is reported as a net overspend of £175k, being £1,464k of COVID pressures offset by operational underspends of £1,289k. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic however it is anticipated that drawdown of brought forward COVID grant funding may be used to cover these pandemic related overspends, leaving a forecast operational underspend of £1,289k. Departments should continue to closely monitor and manage their budget and ensure that spending up to budget levels does not take place.

RECOMMENDATIONS

7. It is recommended that:
- members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from accumulated COVID grant funding.
 - members note the forecast underlying General Fund operational underspend of £1,289k.
 - 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.

REPORT AUTHOR

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Report date		30th September 2021

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 5
As at 31 August 2021

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EDUCATION
PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2021 - £ 850,500 UNDERSPEND

Pre Five Education (£48,400 overspend)

The overspend arises due to additional payroll costs incurred in relation to necessary cover for Covid related absences (£48k).

Primary Education (£62,200 Overspend)

The overspend relates to a number of variances including the annual increase in unitary charge payments made in respect of the education PFI and PPP contracts which is higher than that budgeted (£27k), a claim for Covid support in relation to the PFI Catering contract (£19k) and an under-recovery of income in relation to the recharge of Pupil Support Assistants (PSA) to other local authorities (£10k).

Secondary Education (£118,400 Underspend)

The variance relates mainly to the estimated ongoing impact in this sector of Covid on the school meals service (£243k). This is partially offset by additional payroll costs incurred in relation to necessary cover for Covid related absences (£12k), additional accommodation costs arising due to Covid response (£16k), higher than budgeted costs associated with PFI and PPP unitary charge payments (£84k), Covid support requested in relation to the PFI Catering contract (£10k) and an under-recovery of PSA income (£6k).

Special Education (£4,500 Overspend)

An overspend is forecast in relation to additional payroll costs arising as a result of the Covid response within this sector (£59k). This is partially offset by an underspend in relation to the estimated ongoing impact of Covid on the school meals service (£54k).

Schools Other (£162,700 Underspend)

The underspend relates to additional turnover and vacancies within the Modern Apprentice programme (£130k), reduced expenditure on school milk (£35k) and 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 along with the impact of ongoing reduced activity in relation to school trips (£27k). This is partially offset by a reduction in income for Instrumental Music during the latter part of school session 2020/21 (£37k).

Administration Services (£62,000 Underspend)

The underspend arises mainly due to additional turnover forecast to be achieved within the central admin, quality improvement and adult learning teams (£62k).

Facilities Management (£13,200 Underspend)

An underspend is forecast in relation to additional payroll turnover savings achieved across the service (£81k). This is partially offset by a forecast under-recovery of income in relation to cleaning and janitorial recharges (£65k) due to the phased re-opening of some buildings/facilities.

Culture and Leisure Services (£593,400 Underspend)

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

Other Services (£15,700 Underspend)

Additional turnover savings within Psychological Services (£27k) are offset by increased Transport costs and the under-recovery of privilege transport income (£11k).

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available, indicates an underspend of £850,500. This reflects a forecast underspend of £614k in relation to Covid, and £237k of projected operational underspends. This forecast is based on the latest information available at this early stage in the new school year and as such both Covid and operational variances could change significantly as the school year progresses.

In summary the main Covid variances relate to an underspend in the school meals service due to the ongoing impact of Covid (£290k) and lower than budgeted additional support forecast to be required by ERCL (£593k). This underspend is partially offset by additional payroll costs arising from the need to provide necessary cover for Covid related absences (£120k), additional accommodation costs (£16k), PFI Catering subsidy (£29k), loss of Instrumental Music income (£37k), an under-recovery of income in respect of cleaning and janitorial services (£65k)

Projected operational underspends include lower payroll costs achieved mainly through additional turnover savings achieved and non-filling of vacant posts (£302k), an underspend on school milk (£35k) and a reduction in Parent Pay transaction fees (£27k), offset by higher than budgeted unitary charge payments on PFI and PPP contracts (£111k) and a forecast under-recovery of PSA income (£16k).

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2021 – Nil Variance

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

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

Summary:

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

ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2021 - £ 946,100 OVERSPEND**Directorate & Management (£71,500 Overspend)**

Whilst payroll costs are projected to overspend (£210k), contributions from Spend to Save and Modernisation Funds (£160k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£20k).

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

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

Planning and Building Control (£60,400 Overspend)

Whilst payroll costs are projected to overspend (£205k), it is expected that this will be partially offset by an over-recovery in fee income (£55k) and a contribution from the Modernisation Fund (£90k).

Economic Development (£350,000 Overspend)

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

Roads (£150,000 Overspend)

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

Neighbourhood Services (£88,400 Overspend)

Whilst an underspend in payroll costs is projected (£130k), agency staff costs are expected to overspend (£200k). Agency staff continue to be required to cover covid related absences, covering both sickness and self-isolation absences.

Parks (£79,500 Overspend)

Necessary spend on replacement equipment and playground supplies (£65k) is projected, whilst operational income is expected to under-recover (£20k).

Cleansing (£191,300 Overspend)

An under-recovery in the newly introduced garden waste permit income (£130K) is projected. On top of this, necessary repair works at Thornliebank Depot (£60k) need to take place.

Waste Management (£263,200 Underspend)

Recyclable waste disposed of at the Civic Amenity Sites is projected to underspend (£90k). Kerbside recycling costs are also projected to underspend (£55k). On top of this, Waste Management Fees associated with the Greenhags Site will underspend (£150k).

Protective Services (£20,200 Underspend)

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

Other Housing (£248,400 Overspend)

An underspend in payroll costs (£95k) is projected as there are currently a number of vacancies. However, an overspend on Subcontractors (£250k) more than offsets this. Additionally, spend on Bed & Breakfast accommodation costs is projected to overspend (£85k).

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Covid-19 continues to significantly impact upon the department: current projections again assume that no income will be generated from Greenlaw Business Centre in 21/22 (£350k); within Roads, income from decriminalised parking enforcement is expected to be significantly under-recovered (£185k); across Neighbourhood Services, agency staff are required to cover covid-19 related absences (£200k). Across the department there are a range of operational variances as noted above. 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 AUGUST 2021 - £42,800 Overspend****Property & Technical - Operations (£9,900 Overspend)**

Payroll costs are projected to overspend (£20k), although it is anticipated that this will be partially offset by an underspend in Transport costs (£10k).

Property & Technical – Strategy (£32,900 Overspend)

An underspend in payroll costs is projected (£17k). A Covid related spend on PPE is projected to more than offset this (£50k).

Accommodation (Nil variance)

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

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Broadly speaking, the projected variance can be attributed to a Covid related spend incurred on PPE. This variance will continue to be monitored closely.

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 31st AUGUST 2021 - £652,500 Overspend

Communities and Strategy – Operational (£24,100 Underspend)

The variance is mainly due to underspends in payroll budgets combined with reduced expenditure on hall lets due to 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.

Community Safety (£93,500 Overspend)

The overspend is mainly due to additional costs of £50k to cover for staff absences and secondments to the covid isolation support service . In addition, maintenance costs are expected to be overspent by £19k and an under-recovery of £25k is anticipated in parking income.

Money Advice & Registrars (£40,800 Underspend)

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

Directorate, Strategic Insight & Partnerships Management (£7,500 Overspend)

The overspend is mainly due to recruitment costs.

Members Expenses, Grants, Elections and Corporate & Democratic Core (£7,800 Underspend)

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

Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£173,700 Overspend)

This overspend is largely due to increased staff costs due to covid-19, additional processing requirements as a result of the new system and an anticipated under-recovery in Housing Benefit overpayments.

Council Tax/Non Domestic Rates (£450,500 Overspend)

There has been a significant increase in the number of applications received for Council Tax Reduction (CTR) mainly due to covid-19 and therefore an overspend of £424k is anticipated on this budget line.

Summary: Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The overspend of £652,500 is mainly due to an overspend on the Council Tax reduction budget and a reduction in the recovery of Housing Benefit overpayments.

CORPORATE & COMMUNITY – SUPPORT SERVICES**Probable Outturn Forecast as at 31st AUGUST 2021 - £431,500 Overspend****Revenues General (£39,800 Overspend)**

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

Strategy – Support and Insight (£17,200 Overspend)

The overspend is mainly due to a combination of higher expenditure on data analytics and recruitment, partially offset by slippage on payroll.

PMO – (no variance)

There are no significant variances to report at this time.

IT (£321,600 Overspend)

The overspend is mainly due to a combination of covid-19 related costs of £271k covering additional phone costs and increased expenditure on supplies and services.

Customer First (£3,000 Underspend)

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

Communications & Printing (£5,000 Underspend)

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

Human Resources & Payroll (£65,800 Overspend)

The overspend is mainly due to increased staffing costs to cover for maternity and sickness absence as well as increased spending on Occupational Health and Employee Counselling costs.

Democratic Services (£4,900 Underspend)

There are minor underspends across several supplies lines including transport and stationery.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net overspend of £431,500 is mainly due to an overspend on the IT budget as a result of covid-19 together with overspends across payroll and supplies and services.

CHIEF EXECUTIVES'S – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2021 - £213,600 OVERSPEND

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

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 5 of £213,600 is due to a loss of Temporary Loans Fund Interest and a loss of income arising from the Covid-19 pandemic.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2021 - £ 5,900 OVERSPEND

The projected overspend of £5,900 is comprised of several variances:

There are projected payroll overspends in Accountancy (£36k), Chief Executive's Office (£11k) and Legal Services (£9k) due to less staff turnover than what is allowed for in the budget. There is also a temporary post in Procurement that is funded by the Modernisation Fund (see below). Supplies & Services in Procurement are projected to overspend (£75k) as the result of the costs of a seconded officer from Scotland Excel which is met from the Modernisation Fund (see below). Supplies & Services in Legal are projected to overspend (£22k) due to additional legal costs most of which are rechargeable to other Departments (see below).

Mostly offsetting these adverse variances are projected underspends In Internal Audit (32k) and Procurement (£33k) due to staff vacancies. In addition, Supplies and Services in Accountancy are projected to underspend (£8k) based upon last year's outturn and current levels of expenditure to date. Legal recharges to other Departments are projected to outturn above budget (£27.1k) due to additional legal fees that have been incurred and are recoverable from other Departments (see above). Income in Procurement is projected to outturn above budget (£47k) due to a drawdown from the Modernisation Fund to fund a temporary post (see above) and the Scotland Excel secondment (see above).

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 5 of £5,900 is due to lower than budgeted staff turnover in Accountancy, Chief Executive's Office and Legal Services. In Procurement there is a temporary post and additional costs for a seconded officer from Scotland Excel. In Legal Services there are higher Supplies and Services. Largely offsetting these adverse variances are vacant posts in Internal Audit and Procurement and an underspend in Accountancy Supplies and Services. There is also additional income in Legal from recharges to other Departments and additional income in Procurement from the Modernisation Fund.

OTHER EXPENDITURE & INCOME

PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2021 - £1,369,900 UNDERSPEND

Restructuring Costs (£312,500 Underspend)

It is expected that this resource will not be fully utilised to meet restructure commitments and redeployment costs at this time, however this could change later in the year.

Unallocated Overheads (£206,000 Underspend)

Forecast pension underspend based on anticipated utilisation of funds.

Loan Debt (£763,000 Underspend)

Current projection is Loan debt expenditure will be £763,000 favourable as against estimate at the end of the financial year. Given current uncertainties, position will continue to be monitored.

Other Services (£88,400 Underspend)

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

Summary:

Month 5 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of £1,369,900 underspend 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 AUGUST 2021 – Nil Variance

Children & Families & Public Protection (£400,000 Underspend)

The previously projected underspend continues due to the current level of staff turnover and property costs (£138k) and commitments for third party payments including foster care allowances and other Third party payments (£286k). It is expected that there will be a planned overspend in Youth Counselling which will be met from reserves and this is reflected in the underspend reported. It is also anticipated that demand and activity will increase as we emerge from the pandemic, requiring further use of reserves as the year progresses.

Adult – Intensive Services (£1,588,000 Overspend)

1. Care at Home – There is a projected overspend of £1,269k within Homecare related in the main to staffing costs – Agency costs £900k, and care costs £400k.
2. Telecare – there is a projected overspend of £479k, mainly related to staffing costs.
3. Bonnyton House and Day Centres including Kirkton – there is an underspend in day centre costs mainly around staffing costs, overall underspend £162k.

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

Adult – Localities Services (£928,000 Underspend)

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

1. Older People – the projected underspend of £607k relates mainly to care commitments and staff turnover within teams. There is a significant underspend of around £2.1m within Nursing and Residential care and this continues to offset additional costs of care within localities purchased care (£1.6m) and also the increased activity in Care at Home within Intensive Services. The cost projections make an early allowance for winter activity. A budget virement (see intensive services above) is being considered to re-balance budgets between care at home and nursing and residential care budgets.
2. Physical & Sensory Disability – the projected overspend of £182k reflects a higher level of current care package commitments (£76k). Staffing costs are projected to overspend due to turnover not being met (£87k) and early projections of spend within aids and adaptations indicate a potential overspend (29k). The overspend is reduced from last outturn due to reduced care cost projections and aids and adaptation projections. Demand for adaptations may yet increase as part of recovery and this will continue to be monitored.
3. Learning Disability – the projected underspend of £503k is due to underspends in staffing costs due to turnover (£249k). Anticipated COVID funding in relation to alternatives to daycare has improved care cost projections from last outturn (£309k), offset by a reduction in expected income from Independent Living Fund (£55k). There is also savings from day centre underspends (£30k) across property, transport and supplies.

Recovery Services – Mental Health & Addictions (£356,000 Overspend)

The projected overspend of £432k 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 £76k in relation to Addictions services reflects staff turnover and current care package cost commitments.

Finance & Resources (£2,000 Overspend)

A projected underspend of £47k is now reported in relation to staff turnover, and property costs across the service partially offset by additional costs within supplies and services £45k.

Contribution from IJB (£618,000 Over recovery)

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

Summary: The projected outturn position, which highlights a potential overspend of £618k, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year. Useable reserves could be depleted further if they are required to cope with unachieved savings.

The partnership continues to carry unachieved savings of around £3m as the ability to achieve these savings has been severely curtailed by the pandemic. These unachieved savings will be included in our COVID returns to Scottish government and, it has been assumed that we will receive full funding alongside some achievement ourselves in relation to the HSCPs recovery and renewal programme. This remains a risk to the HSCP and all efforts continue to be made to realise as much of these savings as is possible within the 2021/22 financial year, with the potential to use reserves to be considered should Scottish 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 cost assumptions will continue to be revised as actual costs are incurred, however the significant financial risk remains that we may not receive full funding to offset the additional costs. In mitigation of this risk regular monitoring continues to be ongoing in order to flag up early issues and take decisive action where possible.

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

HOUSING REVENUE ACCOUNT**PROBABLE OUTTURN FORECAST AS AT 31st AUGUST 2021 - £55,900 UNDERSPEND****Housing Revenue Account (£139,500 Underspend)**

Underspend driven by increased staff vacancies and difficulty sourcing agency staff to provide temporary cover of vacant roles or sick cover in addition to a reduction in financing costs. Partially offset by increased IT costs for new laptops & licenses for new members of staff.

Housing Maintenance Team (£83,600 Overspend)

Based on current spending Subcontractor costs are forecasted to come in above budget, additionally Capital project income has been reduced as a result of projects on hold due to supply issues

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 significantly on the HRA, particularly in relation to an increased level of rent arrears. The improved outturn position of the service will be reviewed during the course of the year and with mitigating actions taken by management where possible.

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Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	166,568,500	1,402,000	167,970,500	52,537,758	50,839,697	1,698,061	850,500
Contribution to Integration Joint Board	54,319,400		54,319,400	20,912,420	24,178,571	(3,266,151)	0
Environment	26,257,900	4,877,600	31,135,500	10,117,761	9,705,756	412,005	(946,100)
Environment - Support			0	1,266,200	1,758,090	(491,890)	(42,800)
Chief Executives Office	70,200	0	70,200	(9,989)	30,301	(40,290)	(213,600)
Chief Executives Office - Support			0	1,195,805	1,212,493	(16,688)	(5,900)
Corp & Comm - Community Resources	13,013,700	0	13,013,700	2,906,138	2,327,870	578,268	(652,500)
Corp & Comm - Support			0	5,443,196	5,578,062	(134,866)	(431,500)
Other Expenditure & Income	1,789,300		1,789,300	431,500	302,885	128,615	1,369,900
Joint Boards	2,358,800		2,358,800	977,000	969,033	7,967	28,500
Contingency - Welfare	200,000		200,000	0	0	0	68,900
Health & Social Care Partnership	646,700	0	646,700	(153,500)	(296,434)	142,934	0
Service Resource Adjustment	(335,300)		(335,300)			0	0
Additional COVID19 Support Grant			0			0	0
Housing Revenue Account	0	0	0	(2,352,433)	(2,904,694)	552,261	55,900
TOTAL	264,889,200	6,279,600	271,168,800	93,271,856	93,701,630	(429,774)	81,300
Summary of Operational Adjustments.							
Capital Charges		4,877,600					
Ring Fenced Grants - Education & HSCP		0					
Additional Education Funding SG		1,402,000					
Addit.COVID19 Supp. Grant-		0					
Devolved School Management		0					
		<u>6,279,600</u>					

Budgetary Control Statement
Period 05 / 2122 31 Aug 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	166,765,500	958,100	167,723,600	70,881,161	69,977,252	903,909	(4,368,200)
Property Costs	18,255,300	(350,900)	17,904,400	9,150,930	7,583,089	1,567,841	(87,200)
Transport Costs	5,708,400	20,600	5,729,000	2,495,879	2,564,890	(69,011)	(189,400)
Supplies & Services	52,507,900	1,822,700	54,330,600	19,498,491	21,820,798	(2,322,307)	78,100
Third Party Payments	57,123,900	367,100	57,491,000	20,994,762	19,289,296	1,705,466	(3,712,300)
Transfer Payments	19,802,400	0	19,802,400	6,480,273	11,851,781	(5,371,508)	(1,212,300)
Support Services	15,432,300	0	15,432,300	21,583	3,168	18,415	0
Other Expenditure			0	0	0	0	0
Depcn And Impairment Losses	15,429,600	4,877,600	20,307,200	0	0	0	0
Financing Costs	4,289,000		4,289,000			0	71,000
TOTAL EXPENDITURE	355,314,300	7,695,200	363,009,500	129,523,079	133,090,274	(3,567,195)	(9,420,300)
Income	(90,425,100)	(1,415,600)	(91,840,700)	(36,251,223)	(39,388,644)	3,137,421	9,501,600
TOTAL	264,889,200	6,279,600	271,168,800	93,271,856	93,701,630	(429,774)	81,300

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	117,451,300	1,312,100	118,763,400	47,139,587	45,150,279	1,989,308	391,600
	Property Costs	12,839,700	(315,900)	12,523,800	6,617,991	5,704,435	913,556	(21,600)
	Transport Costs	1,969,400	100	1,969,500	912,655	885,553	27,102	(18,500)
	Supplies & Services	29,426,200	1,686,400	31,112,600	8,344,589	8,482,108	(137,519)	914,600
	Third Party Payments	12,719,100	0	12,719,100	4,576,203	4,048,134	528,069	591,800
	Transfer Payments	995,900	0	995,900	510,540	532,066	(21,526)	(394,600)
	Support Services	5,755,800	0	5,755,800	0	0	0	0
	Depcn And Impairment Losses	13,948,100	0	13,948,100	0	0	0	0
Total Expenditure		195,105,500	2,682,700	197,788,200	68,101,565	64,802,575	3,298,990	1,463,300
	Income	(28,537,000)	(1,280,700)	(29,817,700)	(15,563,807)	(13,962,878)	(1,600,929)	(612,800)
Education	TOTAL	166,568,500	1,402,000	167,970,500	52,537,758	50,839,697	1,698,061	850,500

Summary of Operational Adjustments:

SG 100 days Teachers PSAs	1,220,000
SG 100 days Instrumental	83,000
SG 100 days Core Curriculum	99,000

Devolved School Management

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

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1,402,000

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,331,500	240,400	9,571,900	(3,654,680)	(4,171,271)	516,591	(48,400)
	Primary Education	50,193,900	1,219,300	51,413,200	20,049,917	19,535,306	514,611	(62,200)
	Secondary Education	64,624,000	584,000	65,208,000	26,053,805	24,568,675	1,485,130	118,400
	Schools Other	6,668,200	(1,099,700)	5,568,500	743,144	547,923	195,221	162,700
	Special Education	7,831,500	84,200	7,915,700	2,816,559	2,767,079	49,480	(4,500)
	Psychological Service	907,300		907,300	367,071	409,886	(42,815)	26,600
	Transport (excl Spec Educ)	1,096,400		1,096,400	560,562	570,742	(10,180)	(10,900)
	Bursaries / Emas	0		0		(60)	60	0
	Provision for Clothing	374,700		374,700	251,707	0	251,707	0
	Administration & Support	11,850,400		11,850,400	1,378,767	1,371,861	6,906	62,200
	School Crossing Patrollers	0		0	(17,211)	31,325	(48,536)	0
	Catering	0		0	215,297	483,172	(267,875)	0
	Cleaning & Janitorial	1,948,400	373,800	2,322,200	830,950	1,798,773	(967,823)	13,200
	Culture & Leisure Services	11,742,200		11,742,200	2,941,870	2,926,286	15,584	593,400
Education	TOTAL	166,568,500	1,402,000	167,970,500	52,537,758	50,839,697	1,698,061	850,500

Summary of Operational Adjustments:

SG 100 days Teachers PSAs	1,220,000
SG 100 days Instrumental	83,000
SG 100 days Core Curriculum	99,000

Devolved School Management

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

1,402,000

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	54,319,000	0	54,319,000	20,605,420	23,585,703	(2,980,283)	0
Contribution to Integration Joint Board	TOTAL	54,319,000	0	54,319,000	20,605,420	23,585,703	(2,980,283)	0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	54,319,000	0	54,319,000	20,605,420	23,585,703	(2,980,283)	0
Contribution to Integration Joint Board	TOTAL	54,319,000	0	54,319,000	20,605,420	23,585,703	(2,980,283)	0

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	15,429,400		15,429,400	5,909,675	6,086,949	(177,274)	(744,600)
	Property Costs	2,573,800		2,573,800	982,733	908,422	74,311	(35,400)
	Transport Costs	3,290,100		3,290,100	1,370,876	1,431,186	(60,310)	(110,500)
	Supplies & Services	14,945,600	134,900	15,080,500	5,934,250	5,458,243	476,007	(211,300)
	Third Party Payments	826,100		826,100	76,617	144,086	(67,469)	(375,200)
	Transfer Payments	706,200		706,200	276,058	5,318,816	(5,042,758)	(208,400)
	Support Services	2,955,100		2,955,100	21,125	0	21,125	0
	Depcn And Impairment Losses	0	4,877,600	4,877,600	0	0	0	0
	Total Expenditure		40,726,300	5,012,500	45,738,800	14,571,334	19,347,702	(4,776,368)
	Income	(14,468,400)	(134,900)	(14,603,300)	(4,453,573)	(9,641,946)	5,188,373	739,300
Environment	TOTAL	26,257,900	4,877,600	31,135,500	10,117,761	9,705,756	412,005	(946,100)

Summary of Operational Adjustments.

Capital charges 4,877,600

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,807,200	86,400	1,893,600	431,079	285,285	145,794	(65,500)
	Environment Accommodation	0	77,000	77,000	446,592	389,738	56,854	0
	Planning & Development	931,300	44,700	976,000	273,319	312,415	(39,096)	(59,200)
	Economic Development Summary	890,000	167,000	1,057,000	331,320	1,156,989	(825,669)	(350,000)
	Roads - Council	9,752,800	2,387,200	12,140,000	4,199,213	4,933,007	(733,794)	(150,000)
	Roads Contracting Unit	0		0	(23,235)	4,347	(27,582)	0
	Parks	(287,300)	451,200	163,900	(288,584)	(682,640)	394,056	(79,500)
	Cleansing & Recycling	218,900	705,000	923,900	(251,719)	(440,260)	188,541	(191,300)
	Waste Management	3,868,300	646,700	4,515,000	1,564,075	1,424,105	139,970	263,200
	Protective Services	1,205,100	20,500	1,225,600	371,366	353,873	17,493	20,200
	Transport	0		0	(109,173)	(29,917)	(79,256)	0
	Neighbourhood Services Mgmt	5,132,600	207,400	5,340,000	1,988,954	1,991,960	(3,006)	(88,400)
	Env Strat/ Op Management	191,900	0	191,900	99,733	100,436	(703)	(6,000)
	Non Operational Properties	165,400	9,700	175,100	67,474	31,800	35,674	10,000
	Other Housing	2,017,600	66,400	2,084,000	877,896	(296,152)	1,174,048	(248,400)
Strategy - Bi Team	364,100	8,400	372,500	139,451	170,770	(31,319)	(1,200)	
Environment	TOTAL	26,257,900	4,877,600	31,135,500	10,117,761	9,705,756	412,005	(946,100)

Summary of Operational Adjustments.

capital charges 4,877,600

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,123,200		2,123,200	813,189	793,897	19,292	(3,600)
	Property Costs	1,041,800		1,041,800	611,709	489,045	122,664	0
	Transport Costs	14,700		14,700	6,125	1,467	4,658	10,000
	Supplies & Services	286,400		286,400	76,794	469,696	(392,902)	(84,200)
	Support Services	1,100		1,100	458	0	458	0
	Depcn And Impairment Losses	0	226,900	226,900	0	0	0	0
Total Expenditure		3,467,200	226,900	3,694,100	1,508,275	1,754,105	(245,830)	(77,800)
	Income	(1,114,200)		(1,114,200)	(242,075)	3,985	(246,060)	35,000
Environment - Support	TOTAL	2,353,000	226,900	2,579,900	1,266,200	1,758,090	(491,890)	(42,800)

Summary of Operational Adjustments.

Capital Charges 226,900

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	815,300		815,300	358,647	362,425	(3,778)	(9,900)
	Accommodation	1,092,900	226,900	1,319,800	614,501	510,596	103,905	0
	Property & Technical - Strategy	444,800		444,800	293,052	885,069	(592,017)	(32,900)
Environment - Support	TOTAL	2,353,000	226,900	2,579,900	1,266,200	1,758,090	(491,890)	(42,800)

Summary of Operational Adjustments.

Capital Charges 226,900

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	8,667	9,025	(358)	(2,100)
	Transport Costs	3,000		3,000	1,250	1,356	(106)	(500)
	Supplies & Services	413,500		413,500	84,511	83,713	798	(1,900)
	Support Services	56,500		56,500	0	0	0	
	Depcn And Impairment Losses	5,200		5,200	0	0	0	
Total Expenditure		500,800		500,800	94,428	94,094	334	(4,500)
	Income	(430,600)		(430,600)	(104,417)	(63,793)	(40,624)	(209,100)
Chief Executives Office	TOTAL	70,200	0	70,200	(9,989)	30,301	(40,290)	(213,600)

Summary of Operational Adjustments.

capital charges 0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	58,500	0	58,500	78,800	79,544	(744)	(160,000)
	Licensing	11,700		11,700	(56,998)	(41,339)	(15,659)	(45,600)
	Licensing Board	0		0	(31,791)	(7,904)	(23,887)	(8,000)
Chief Executives Office	TOTAL	70,200	0	70,200	(9,989)	30,301	(40,290)	(213,600)

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,105,400		3,105,400	1,190,049	1,158,165	31,884	9,500
	Supplies & Services	86,400		86,400	43,630	61,810	(18,180)	(112,200)
	Third Party Payments	75,500		75,500	0	0	0	(800)
	Transfer Payments	0		0	0	0	0	
	Support Services	0		0	0	0	0	
Total Expenditure		3,267,300		3,267,300	1,233,679	1,219,975	13,704	(103,500)
	Income	(423,300)	0	(423,300)	(37,874)	(7,482)	(30,392)	97,600
Chief Executives Office - Support	TOTAL	2,844,000	0	2,844,000	1,195,805	1,212,493	(16,688)	(5,900)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	431,700		431,700	165,487	165,898	(411)	(11,600)
	Accountancy & Directorate	1,399,200		1,399,200	603,231	594,444	8,787	(28,300)
	Legal Services	430,700		430,700	180,663	215,152	(34,489)	(4,100)
	Purchasing & Procurement	310,500		310,500	142,094	151,368	(9,274)	5,500
	Internal Audit	271,900		271,900	104,330	85,631	18,699	32,600
Chief Executives Office - Support	TOTAL	2,844,000	0	2,844,000	1,195,805	1,212,493	(16,688)	(5,900)

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,839,400		4,839,400	1,850,395	2,046,518	(196,123)	(843,100)
	Property Costs	63,300		63,300	26,234	40,264	(14,030)	(36,100)
	Transport Costs	60,900		60,900	25,260	47,223	(21,963)	(31,900)
	Supplies & Services	1,206,200		1,206,200	380,812	384,647	(3,835)	(288,300)
	Third Party Payments	309,700		309,700	149,042	119,414	29,628	(240,800)
	Transfer Payments	17,730,000		17,730,000	5,658,625	5,951,473	(292,848)	(609,300)
	Support Services	3,498,900		3,498,900	0	0	0	0
	Depcn And Impairment Losses	215,600	0	215,600	0	0	0	0
Total Expenditure		27,924,000		27,924,000	8,090,368	8,589,539	(499,171)	(2,049,500)
	Income	(14,910,300)		(14,910,300)	(5,184,230)	(6,261,669)	1,077,439	1,397,000
Corp & Comm - Community Resources	TOTAL	13,013,700	0	13,013,700	2,906,138	2,327,870	578,268	(652,500)

Summary of Operational Adjustments
Capital Charges

0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	953,100		953,100	288,588	181,031	107,557	45,100
	Strategy (Operational)	368,800		368,800	92,435	17,807	74,628	(21,000)
	Community Safety	1,473,300		1,473,300	495,753	596,343	(100,590)	(93,500)
	Registrars	224,700		224,700	13,908	(11,746)	25,654	22,200
	Grants	165,500		165,500	142,150	32,462	109,688	0
	Auchenback Resource Centre	30,700		30,700	12,792	16,589	(3,797)	0
	Strategic Insight & Comm.Mgmt.	19,200		19,200	38,844	(685,362)	724,206	2,800
	Members Expenses	543,700		543,700	210,450	202,004	8,446	8,700
	MART	1,036,200		1,036,200	288,499	536,775	(248,276)	18,600
	Directorate	131,100		131,100	113,371	112,520	851	(10,300)
	Revenues Admin	335,300		335,300	117,700	112,193	5,507	(2,700)
	Business Support Team	249,600		249,600	82,772	102,861	(20,089)	(26,500)
	Housing Benefits	600,200		600,200	512,387	509,659	2,728	(96,000)
	Revenues - Benefits	859,400		859,400	227,331	337,302	(109,971)	(48,500)
	Council Tax/Ndr	4,374,500		4,374,500	193,575	184,422	9,153	(450,500)
	Cost Of Elections	181,100		181,100	11,483	14,280	(2,797)	0
	Corporate & Democratic Core	1,467,300		1,467,300	64,100	68,730	(4,630)	(900)
Corp & Comm - Community Resources	TOTAL	13,013,700	0	13,013,700	2,906,138	2,327,870	578,268	(652,500)

Summary of Operational Adjustments
Capital Charges

0

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	7,806,700		7,806,700	2,991,310	3,197,276	(205,966)	(537,700)
	Property Costs	3,500		3,500	2,042	2,182	(140)	0
	Transport Costs	25,900		25,900	10,752	6,599	4,153	6,000
	Supplies & Services	4,108,600		4,108,600	2,640,784	2,638,369	2,415	(619,800)
	Third Party Payments	19,400		19,400	18,600	2,766	15,834	(2,800)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	4,232,000		4,232,000	0	0	0	0
Total Expenditure		16,196,100		16,196,100	5,663,488	5,847,192	(183,704)	(1,154,300)
	Income	(1,729,000)		(1,729,000)	(220,292)	(269,130)	48,838	722,800
Corp & Comm - Support	TOTAL	14,467,100	0	14,467,100	5,443,196	5,578,062	(134,866)	(431,500)

Summary of Operational Adjustments.
Capital Charges

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	424,300		424,300	156,485	172,253	(15,768)	(39,800)
	Digital services	9,524,800		9,524,800	3,258,127	3,164,192	93,935	(321,600)
	Strategy - Support	308,300		308,300	113,658	81,934	31,724	26,400
	Communications	407,800		407,800	184,073	175,260	8,813	40,900
	Printing	145,000		145,000	63,561	98,828	(35,267)	(35,900)
	Human Resources & Payroll	1,724,600		1,724,600	693,083	802,330	(109,247)	(65,800)
	Democratic Services	411,600		411,600	158,092	149,783	8,309	4,900
	Customer Services	974,900		974,900	424,583	449,270	(24,687)	3,000
	Core Corporate	0		0	204,277	255,323	(51,046)	0
	Insight	202,200		202,200	63,507	45,574	17,933	(43,600)
	Project Management Office	343,600		343,600	123,750	183,315	(59,565)	0
Corp & Comm - Support	TOTAL	14,467,100	0	14,467,100	5,443,196	5,578,062	(134,866)	(431,500)

Summary of Operational Adjustments.
Capital Charges

Budgetary Control Statement
 Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,717,000		1,717,000	431,500	331,561	99,939	1,341,200
	Support Services	72,300		72,300	0	0	0	0
Total Expenditure		1,789,300		1,789,300	431,500	331,561	99,939	1,341,200
	Income	0	0	0	0	(28,676)	28,676	28,700
Other Expenditure & Income	TOTAL	1,789,300	0	1,789,300	431,500	302,885	128,615	1,369,900

Summary of Operational Adjustments:

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Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,789,300		1,789,300	431,500	331,561	99,939	1,341,200
	Income	0	0	0		(28,676)	28,676	28,700
Other Expenditure & Income	TOTAL	1,789,300	0	1,789,300	431,500	302,885	128,615	1,369,900

Summary of Operational Adjustments:

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Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	977,000	969,033	7,967	28,500
	Support Services	6,800		6,800	0	0	0	0
Total Expenditure		2,358,800		2,358,800	977,000	969,033	7,967	28,500
Joint Boards	TOTAL	2,358,800	0	2,358,800	977,000	969,033	7,967	28,500

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	883,000	875,033	7,967	15,800
	Renfrewshire Valuation J/Brd	586,000		586,000	94,000	94,000	0	12,700
	Support Services	6,800		6,800	0	0	0	
Joint Boards	TOTAL	2,358,800	0	2,358,800	977,000	969,033	7,967	28,500

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000		200,000	0	0	0	68,900
Total Expenditure		200,000		200,000	0	0	0	68,900
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	68,900

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000		200,000	0	0	0	68,900
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	68,900

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,947,900	(354,000)	23,593,900	9,031,237	9,823,312	(792,075)	(2,988,000)
	Property Costs	938,200	(35,000)	903,200	423,589	243,687	179,902	9,000
	Transport Costs	237,400	20,500	257,900	107,462	139,085	(31,623)	(44,000)
	Supplies & Services	1,889,500	1,400	1,890,900	517,196	2,910,288	(2,393,092)	(766,000)
	Third Party Payments	40,917,000	367,100	41,284,100	15,197,300	14,005,863	1,191,437	(3,713,000)
	Transfer Payments	39,700		39,700	8,091	30,151	(22,060)	0
	Support Services	2,419,900		2,419,900	0	3,168	(3,168)	0
	Depcn And Impairment Losses	1,260,700		1,260,700	0	0	0	0
Total Expenditure		71,650,300	0	71,650,300	25,284,875	27,155,554	(1,870,679)	(7,502,000)
	Income	(11,409,200)		(11,409,200)	(4,525,955)	(3,273,417)	(1,252,538)	6,884,000
Core funding from	Integration Joint Board	(59,594,400)	0	(59,594,400)	(20,912,420)	(24,178,571)	3,266,151	618,000
Health & Social Care Partnership	TOTAL	646,700	0	646,700	(153,500)	(296,434)	142,934	0

Summary of operational adjustments

Re-alignment Integrated Care Fund Costs

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Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,893,000		9,893,000	3,408,549	3,453,869	(45,320)	400,000
	Adult Health - Intensive Services	10,573,500	367,500	10,941,000	3,685,239	6,089,841	(2,404,602)	(1,588,000)
	Adult Health-Localities Services							
	Older People	16,522,600	741,500	17,264,100	6,735,945	4,419,347	2,316,598	607,000
	Physical Disability	4,890,800	297,600	5,188,400	2,278,647	1,877,027	401,620	(182,000)
	Learning Disability	9,911,700	1,372,400	11,284,100	3,905,852	3,792,828	113,024	503,000
	Recovery Services-Mental Health	1,931,000	(146,100)	1,784,900	537,146	831,782	(294,636)	(356,000)
	Criminal Justice	19,100		19,100	87,758	(35,456)	123,214	0
	Finance & Resources	6,499,400	(2,632,900)	3,866,500	119,784	3,452,899	(3,333,115)	(2,000)
		60,241,100	0	60,241,100	20,758,920	23,882,137	(3,123,217)	(618,000)
	Core Funding from Integration Joint Board	(59,594,400)	0	(59,594,400)	(20,912,420)	(24,178,571)	3,266,151	618,000
Health & Social Care Partnership	TOTAL	646,700	0	646,700	(153,500)	(296,434)	142,934	0

Summary of operational adjustments

0

Budgetary Control Statement
Period 05 / 2122 31 August 2021

Period End: 31 August 2021

Period 05 / 2122

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	5,074,900		5,074,900	1,947,052	1,711,831	235,221	349,800
	Property Costs	1,840,300		1,840,300	486,632	195,054	291,578	(3,100)
	Transport Costs	147,600		147,600	61,499	52,421	9,078	0
	Supplies & Services	2,709,900	0	2,709,900	1,044,425	1,000,363	44,062	(162,900)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	26,959	19,275	7,684	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	71,000
Total Expenditure		15,394,600		15,394,600	3,566,567	2,978,944	587,623	254,800
	Income	(15,394,600)	0	(15,394,600)	(5,919,000)	(5,883,638)	(35,362)	(198,900)
Housing Revenue Account	TOTAL	0	0	0	(2,352,433)	(2,904,694)	552,261	55,900

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	(3,334,700)	0	(3,334,700)	(3,489,786)	(4,280,685)	790,899	(83,600)
	Hra - Client	3,334,700		3,334,700	1,137,353	1,375,991	(238,638)	139,500
Housing Revenue Account	TOTAL	0	0	0	(2,352,433)	(2,904,694)	552,261	55,900

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