

CABINET

26 January 2023

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

1. To advise Cabinet of the estimated projected revenue out-turn for 2022-23. The report provides details of expected year end variances for each department at period 7, based on the financial position as at 31 October 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 the COVID grant reserve.
 - members note the forecast underlying General Fund operational overspend of £389k together with the HRA operational overspend of £109k.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position
 - all departments continue to closely monitor and manage their budgets, ensure that spending up to operational budget levels does not take place.

BUDGET MONITORING STATEMENTS

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

BACKGROUND

- 4 This report shows the out-turn position as at period 7 against the Council's approved revenue budget for 2022-23, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

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

	£'000
Budgeted net expenditure per 3 March 2022 report to Council	275,181
Capital Financing - Loans Charge Adjustment (Note 1)	(8,966)
Service Operational Capital Charge Adjustment (Note 2)	16,225
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(9,950)
Restated net expenditure	<u>272,490</u>
Additional General Revenue Grant (Note 4)	7,594
	<u><u>280,084</u></u>

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

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

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

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

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,326
Ring Fenced Rev Grant	1140 Hours Expansion	Education	7,998
Ring Fenced Rev Grant	Gaelic	Education	12
Ring Fenced Rev Grant	Criminal Justice	HSCP	614
		Note 3	9,950
General Revenue Grant	Free School Meals (P4&5)	Education	1,160
General Revenue Grant	Free School Meals -Holidays	Education	217
General Revenue Grant	Remov. of Core Curr. Charge	Education	182
General Revenue Grant	Instrument Music Tuition	Education	390
General Revenue Grant	Easter Study Support	Education	43
General Revenue Grant	Summer Holiday Provision	Education	118
General Revenue Grant	Discretionary Payments	BOP	455
General Revenue Grant	Social Care Invest & Trans.	HSCP	3,701
General Revenue Grant	SNCT Pay Award	Education	836
General Revenue Grant	Whole Family Wellbeing Fd.	HSCP	492
		Note 4	7,594

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £557,500 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 31 October 2022, the actual position against the phased budget shows a total net overspend of £3,636k, however this is largely due to timing variances. The estimated year end position reflects an adverse variance on net expenditure of £498k based on current information. For General Fund services the projected overspend is £389k. Council Tax collection position is anticipated to be in line with budget. It is anticipated that the forecast pandemic pressures of £4,376k will be covered by utilising COVID grant resources awarded to the Council in 2021/22 and the current year. The projected operational variance reflects the significant increased inflationary pressures arising within Utilities, Transport and PFI/PPP contracts and services continue to take management action to absorb these pressures within existing budgets. The projected operational outturn includes the recently agreed pay award for local government employees and the latest information available in relation to teaching staff. The projected operational outturn also includes additional income provided by the Scottish Government to partly fund the pay awards.

The table below provides detail of each department's operational position as at 31 October.

Department	Period 07 Position £'000
Education	1,556
Contribution (to) IJB	(4,338)
Environment (Incl. O/Housing)	(123)
Environment – Support	(429)
Business Operations & Partnerships	(996)
Business Operations & P'ships - Support	(275)
Chief Executive's Office	12
Chief Executive's Office - Support	61
Other Expenditure & Income	179
Joint Boards	16
Corporate Contingency	0
HSCP	69
Housing Revenue Account	632
Total £ Variance	(3,636)
Total Budgeted Expenditure	146,148
% Variance	2.49%

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

Department	Forecast Outturn Per 03 £'000	Forecast Outturn Per 05 £'000	Forecast Outturn Per 07 £'000
Education	(1,984)	(1,732)	(1,418)
Contribution (to) IJB	0	0	0
Environment (Incl. O/Housing)	(184)	(361)	(304)
Environment – Support	5	(10)	79
Business Operations & Partnerships	(56)	(174)	(345)
Business Operations & P'ships - Support	(91)	277	246
Chief Executive's Office	17	17	111
Chief Executive's Office - Support	(59)	(93)	(93)
Other Expenditure & Income	931	921	1,233
Joint Boards	20	20	20
Corporate Contingency	12	12	82
HSCP	0	0	0
Housing Revenue Account	(109)	(109)	(109)
Total £ Variance	(1,498)	(1,232)	(498)
Total Budgeted Expenditure	275,055	279,592	280,084
% Variance	(0.54%)	(0.44%)	(0.18%)

Notable variances are as follows:-

i) Education

The current position at period 7 is an underspend of £1,556k and is mainly due to timing variances within Payroll costs and Property Maintenance Charges, which are partly offset by real variances within Utilities, PFI/PPP/Hub contracts and Transport contracts. The year end forecast indicates an overspend of £1,418k which is mainly due to increased costs within Utilities, PFI/PPP/HUB contracts and Transport contracts due to inflationary pressures. This position is partially offset by savings achieved within Catering services. The year-end forecast includes the latest information on the teachers' pay offer together with additional funding awarded by the Scottish Government and assumes that the shortfall can be met from devolved school management budgets overall. Management action continues to be taken to avoid all non-essential expenditure across the department during the remainder of the year. This includes issuing indicative in year savings targets of £1.1m to all devolved budget holders in order to contribute to this mitigating action. Future reports will reflect the latest information available in terms of the likely realisation of these additional savings at individual establishment level. Costs of £2,120k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

ii) Contribution to IJB

The current position at Per 07 is an overspend of £4,338k and is due to timing variances arising from the phasing / profiling of funding arrangements. This is expected to be in line with budget at the year-end.

iii) Environment

The current position at period 7 is an overspend of £123k and consists of a number of offsetting favourable and adverse variances. In Economic Development, grant funded expenditure has been incurred but has not yet been offset by the corresponding grant income which is due. Within the Directorate and Support section the overspend is in the main a timing issue with staff and consultancy costs incurred to date to be recovered from contributions from the modernisation reserve or transferred to capital prior to the year-end. There are offsetting variances in Accommodation arising from delayed receipt and processing of invoices. In Transport, inflationary pressures, particularly with regards to fuel costs, are causing real overspends.

The year-end forecast indicates an overspend of £304k, this includes the impact of the recently agreed pay award. In addition, the overspend is due to increased costs within Other Housing Temporary Accommodation, contract inflation within the Waste Management service and inflationary pressures being experienced within Transport. Planning and Building Warrant fees are now expected to under-recover. Costs of £1,428k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

iv) Environment – Support

The current position at period 7 is an overspend of £429k. This is due to timing variances arising from delayed processing of both staff and contractor charges to Capital, together with a real variance relating to brought forward PPE stock that will require adjustment. The year-end forecast indicates an underspend of £79k. Whilst this includes the impact of the recently agreed pay award, the service is carrying a number of vacancies to offset this. Costs of £75k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

v) Business Operations & Partnerships

The current position at period 7 is an overspend of £996k and is mainly due to timing variances arising from Housing Benefit spend and recovery of associated grant income. There are real variances within Housing Benefit spend and delayed implementation of a restructure within Community Safety and under-recovery of operational income.

The year end forecast indicates an overspend of £345k which is mainly due to additional Housing benefit spend, delayed implementation of the Community Safety restructure and increased accommodation recharges due to utility inflationary pressures with offsetting payroll variances across several divisions. Costs of £474k which are a result of Covid, will be met from Covid grant reserve that do not affect the net budget or forecast.

vi) Business Operations & Partnerships – Support Services

The current position at period 7 is an overspend of £275k and is mainly due to timing variances arising from accelerated payments on ICT contracts and staff costs with the Human Resources section, the latter will be recovered from the Covid grant reserve. The year-end forecast indicates an underspend of £246k which is mainly due to ICT contract savings and other offsetting payroll variances across several divisions. Costs of £256k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

vii) Chief Executive's Office

The current position at period 7 is an underspend of £73k and is due to staff vacancies within Internal Audit and lower Supplies and Services expenditure within Legal Services and Accountancy. The year-end forecast indicates an underspend of £17k which is mainly due to an increase in interest earned on temporary investment balances together with staff vacancies, partly offset by redundancy costs and an increase in accommodation recharges due to utility inflationary pressures. Costs of £23k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

viii) Other Expenditure

The current position at period 7 is an underspend of £179k and is in the main a real variance within Pension Additional Allowances costs. The year-end forecast indicates an underspend of £1,233k and mainly reflects the contingent nature of the Council's change programme and the sufficiency to meet operational events and demands that may arise during the year but have not as yet materialised or been confirmed. This could still be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

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

The IJB expects the year end forecasted overspend of £697k, largely related to adult intensive services and mental health recovery services, will be met from the IJB reserves. Additional Covid related costs estimated at £3.1m will be met from the IJB covid grant reserve.

x) HRA

The current position at period 7 is an underspend of £632k and is mainly due to timing including variances arising from delayed receipt of subcontractors invoices. There is also a real favourable variance due to additional rental income being received from the use of HRA stock as Homeless Persons Units.

The year-end forecast indicates an overspend of £109k and is mainly due to increased staff costs and supplies and service costs, partially off-set by increased rental income.

6. The Council's projected revenue out-turn position is reported as a net overspend of £389k, and assumes that £4,376k of General Fund COVID pressures will be met from the Covid grant reserve. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic and the significant inflationary pressures arising within Staff Costs (pay awards), Utilities, Transport and PFI/PPP contracts. Management action taken to address current year pressures is having a positive impact in reducing the Council's projected expenditure at year-end and this trend is expected to continue in line with experience in previous years. Departments should continue to closely monitor and manage their budget, ensure that spending up to budget levels does not take place.

RECOMMENDATIONS/...

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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 the COVID grant reserve.
- members note the forecast underlying General Fund operational overspend of £389k together with the HRA operational overspend of £109k.
- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position
- all departments continue to closely monitor and manage their budgets, ensure that spending up to operational budget levels does not take place.

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Report date 11th January 2023

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EDUCATION
PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2022 - £1,418,100 OVERSPEND

Pre Five Education (£26,100 underspend)

The underspend arises as a result of a forecast underspend in staff costs (£94k) and non domestic rates (£11k). This is offset by a forecast overspend on insurance excess costs (£13k) and also utility costs (£66k) as a result of inflation. The forecast for utility costs is based upon actual year to date costs plus prior year consumption for the remainder of the year at current prices and will continue to be reviewed throughout the year as more information becomes available.

Primary Education (£820,600 overspend)

The overspend relates to a number of variances including a forecast overspend on utility costs (£621k) and PFI/PPP contract costs (£133k) due to higher than budgeted inflationary uplifts. An overspend is also forecast on insurance costs (£36k) and uplift of waste costs (£41k).

Secondary Education (£672,000 overspend)

Similar to the Primary sector the overspend projected relates to utility costs (£462k), insurance costs (£57k), uplift of waste (£11k) and higher than budgeted costs in relation to PFI/PPP/HUB contracts (£372k). This is partially offset by a projected underspend in relation to the school meals service reflecting the reduction in uptake of meals earlier in the financial year (£239k).

Special Education (£299,700 overspend)

An overspend is forecast in relation to detriment costs associated with the delivery of approved savings (£64k), school meals (£10k), insurance costs (£9k), utility costs (£22k) as a result of inflation and transport costs (£195k). The transport costs projection reflects demand in this area and continues to be refined as more information becomes available.

Schools Other (£221,900 underspend)

The underspend relates to additional turnover/ lower than budgeted oncosts forecast within the music service and modern apprentice vacancies which are not expected to be filled (£87k). An underspend is also forecast in relation to insurance premium costs (£69k), superannuation additional allowances (£52k) and in relation to ParentPay transaction fees following the introduction of Free School Meals for Primary 4 and 5 and the removal of instrumental music tuition charges (£10k).

Transport (£79,700 overspend)

An overspend is forecast in relation to SPT costs (£35k) based on the latest information available and vehicle hire costs (£20k). An under-recovery is forecast in relation to privilege travel income based on year to date and prior year experience (£25k).

Facilities Management (£515,400 underspend)

An underspend is forecast in relation to reduced net expenditure on the Catering service (£444k) due to additional turnover achieved and an underspend in supplies and services. In addition an underspend is forecast in relation to the cleaning and janitorial service mainly as a result of additional turnover (£71k).

Culture and Leisure Services (£419,900 overspend)

The overspend relates mainly to a forecast overspend on utility costs (£330k) as a result of inflation and also the estimated claim for loss of income arising as a result of the ongoing capital works at Eastwood High school (£82k). Both projections will continue to be reviewed throughout the year as further information becomes available.

Other Services (£110,400 underspend)

The underspend relates to additional turnover forecast to be achieved within the quality improvement, administration, adult learning and psychological services teams (£128k). This is partially offset by a higher than budgeted direct accommodation recharge due to increased utility costs (£25k).

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available, indicates an operational overspend of £1,418,100. The forecast incorporates the estimated impact of the recently agreed local government pay award and the latest information available in relation to teaching staff. In addition to the operational variances outlined above the department will also incur estimated Covid costs of £2,120k during this financial year which will be met from the Covid grant reserve.

Overall the main variances forecast at Period 7 can be summarised as overspends in relation to the increased costs of utilities (£1,501k) and PFI/PPP/HUB contracts (£505k) as a result of higher than budgeted inflation, increased transport costs (£275k) and the estimated loss of income arising from capital works (£82k). This position is partially offset by net staff cost savings (£270k) and a net underspend in the catering service (including school meals) again as a result of additional turnover achieved and based on current uptake (£673k).

The main movements from the previous forecast are an increase in net staff cost savings (£31k), an increase in the underspend within the catering service (£232k), a reduction in the overspend forecast in relation to utilities (£68k) and transport costs (£31k). This is partially offset by a net increase in payments to other bodies as a result of the estimated loss of income due to capital works reduced by lower costs now forecast in relation to pupils with additional support needs (£58k).

Management action continues to be taken to avoid all non-essential expenditure across the department during the remainder of the year. This includes issuing indicative in year savings targets of £1.1m to all devolved budget holders in order to contribute to this mitigating action. Future reports will reflect the latest information available in terms of the likely realisation of these additional savings at individual establishment level.

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 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 OCTOBER 2022 - £ 303,900 OVERSPEND****Directorate & Management - Incl. Environment Strategy/Operational Mgt (£82,900 Overspend)**

Whilst payroll costs are projected to overspend (£130k), contributions from Spend to Save / Modernisation Funds (£90k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£20k). Subscription costs are projected to overspend (£15k), namely in relation to annual APSE Energy and Climate Change Ready subscriptions.

Properties (Environment & Non-Operational) (£65,200 Underspend)

Rental income is expected to over-recover (£20k), whilst an underspend on Street Nameplates (£10k) is also projected. Additionally, spend on non-operational properties is projected to underspend (£35k).

Planning and Building Control – Incl. Strategy BI Team (£142,800 Overspend)

Whilst payroll costs are projected to overspend (£95k), a contribution from the Modernisation Fund (£31k) will partially offset this. Fee income is now projected to under recover (£70k) given reduced demand amidst the current economic climate.

Economic Development (£38,600 Underspend)

Additional Employability related grant income (£1m) will offset grant related payroll costs, supplies & services and payments to other bodies. A small underspend across supplies and services is projected (£20k). Income from Property Rentals is expected to over-recover (£20k). Additionally, there will be spend to reconfigure Greenlaw Business Centre into a covid safe working environment, which will be offset with covid grant monies.

Roads (£19,500 Underspend)

Additional grant income (£560k) is expected to offset corresponding overspends in payroll and subcontractor costs. Transport costs are expected to overspend (£100k) given ongoing inflationary pressures. School Crossing Patroller costs are projected to underspend (£110k) given the high level of vacancies across the service. Income from Decriminalised Parking has yet to recover to pre-pandemic levels (£70k), with offsetting covid grant monies built in to offset.

Neighbourhood Services (£73,100 Underspend)

An underspend in payroll costs is projected (£100k) given the high level of vacancies the service is carrying, albeit a number of agency staff are in post to offset. Savings on insurance costs will partially offset this (£30k). Additional agency staff have also been required over the holiday period to ensure continuity of service (£200k), although covid grant is available to offset this spend.

Parks (£72,300 Underspend)

Grounds maintenance charges are expected to over-recover (£70k).

Cleansing (£31,300 Overspend)

Net operational income, from Special Uplifts, Commercial Waste and Brown Bin Permits, is projected to under-recover slightly (£30k).

Waste Management (£143,700 Overspend)

Contract inflation may result in overspends in relation to Waste Collection and Disposal, although contract rates are subject to change.

Protective Services (£28,400 Overspend)

Whilst payroll costs are projected to overspend (£85k), this will be largely off-set by both additional grant monies and internal recharge income (£65k).

Other Housing (£136,300 Overspend)

An overspend on temporary accommodation is projected (£150k) as the Council continues to refurbish properties and voids for short term stays which will be off-set by an equivalent recovery of income (£150k). Payroll costs are projected to overspend as a result of the pay award and temporary staff required to meet service requirements in response to sickness levels and staff turnover (£110k). Significant covid-related spend on Bed & Breakfast Accommodation and New Furnished Flats has been incurred.

Office Accommodation (£Nil)

Inflationary pressures will cause an overspend on utility costs (£245k), which are directly recharged to services across the Council.

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. Across the department there are a range of operational variances as noted above. The recently agreed national pay award has been incorporated into the above figures and contributes towards the overall projected overspend. Whilst overspends are projected across all expenditure groupings, it's worth noting that these will mainly be offset by over-recoveries in income, both internally generated and from external grants and receipts. The projections include an assumption that £1.428m of covid related spend or lost income will be met from the covid grant reserve. The variances noted will be closely monitored for the remainder of the year (with a particular focus on contract inflation and utility cost pressures) with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2022 - £79,000 UNDERSPEND

Property & Technical - Operations (£20,000 Underspend)

Whilst payroll costs are projected to underspend (£130k), this will be offset by a corresponding under-recovery in costs recharged to capital (£100k).

Property & Technical – Strategy (£59,000 Underspend)

Projected overspend in agency staff and consultancy spend (£200k) will be offset by increased recharges to Capital (£200k), whilst an underspend on payroll costs is also projected (£60k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. An underspend on payroll costs is projected, despite the recently agreed pay award being factored in, due to the level of vacancies within the service. The projections include an assumption that £75k of covid related spend will be met from the covid grant reserve.

BUSINESS OPERATIONS & PARTNERSHIPS

Probable Outturn Forecast as at 31st October 2022 - £344,900 Overspend

Communities and Community Planning - (£167,800 Underspend)

The underspend is mainly due to several vacancies within these services and fully covers the £4k shortfall in the pay award.

Humanitarian Need / BOP Covid Recovery (no variance)

Funding of £330k was carried forward into the current financial year for Humanitarian projects and it is anticipated that this funding will be fully spent this year. Additional funding of £283k from LACER has been allocated to the Department and is fully committed. A further £1m of BOP Covid Recovery monies are committed for 22/23.

Community Safety (£238,700 Overspend)

The overspend is due to a combination of factors. Overtime is being incurred to provide cover for staff absences. The building security saving of £100k will not be achieved this year as a result of power supply issues at the depot and there is a delay in implementing the wardens saving of £90k. Parking income is expected to be under-recovered by £35k and there is a shortfall of £9k in the pay award.

Money Advice & Registrars (£32,700 Underspend)

The underspend is mainly due to payroll as a result of staff turnover and vacant hours and fully covers the shortfall of £6k on the pay award.

Customer First (Non Support) – (£17,400 Overspend)

The overspend is mainly due to an increase in the direct recharge for accommodation and a £9k shortfall in the pay award.

Directorate, Strategic Insight & Partnerships Management (£65,600 Underspend)

The variance is mainly due to slippage in filling posts.

Members Expenses, Grants, Elections and Democratic Representation & Management (£16,000 Underspend)

The variance is due to a combination of underspends on payroll and other miscellaneous supplies lines.

Democratic Services (Non Support) (£400 Underspend)

There are no significant variances to report.

Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£350,700 Overspend)

The overspend is mainly due to an overspend on Housing Benefit of £133k where DWP funding is insufficient to meet rent levels for supported exempt accommodation (this is impacting councils across the country) coupled with a clawback of £165k for DHP income by the Scottish Government. The direct recharge for accommodation is expected to be higher due to higher energy bills and there is a £7k shortfall in the pay award.

Council Tax/Non Domestic Rates (£20,600 Overspend)

The overspend is mainly as a result of employing temporary staff to cover staff absences within the teams, statutory additions are expected to be under-recovered by £39k and there is a shortfall of £4k in the pay award. Admin funding of £40k for cost of living has been allocated to offset some of the increased costs.

Summary: Period 7 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £474k of covid related spend will be covered by the covid reserve. The operational overspend of £344,900 is mainly due to increased Housing Benefit spend, delays in achieving Community Safety savings, an expected increase in the direct recharges for accommodation and a shortfall in the pay award of £42k.

BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES

Probable Outturn Forecast as at 31st October 2022 - £246,600 Underspend

Revenues General (£6,200 Underspend)

There is a shortfall of £5k in the funding of the pay award but this is fully offset by vacancies within the service.

Strategy – Support and Insight (£19,300 Overspend)

The overspend is mainly due to lack of turnover, higher spending on supplies and a shortfall in the pay award of £4k.

Digital Transformation – (£20,500 Overspend)

The overspend is mainly due to an increase in the direct recharge for accommodation as a result of higher energy costs, increased training costs and a shortfall in the pay award of £4k.

IT (£280,300 Underspend)

The underspend is mainly due to contract savings of £305k and vacancies within the service coupled with a shortfall in the pay award of £24k and an increase in the direct recharge for accommodation as a result of higher energy costs

Customer First Reception (£1,500 Overspend)

The overspend mainly relates to a £1k shortfall in the pay award and provision for absence cover.

Communications & Printing (£32,000 Underspend)

There is a shortfall of £4k in the pay award but this is fully offset by a combination of vacancies within these services and lower spending on supplies.

Human Resources & Payroll (£30,600 Overspend)

The overspend is mainly due to a combination of factors. There are increased staffing costs to cover for maternity and sickness absence plus there is a £16k shortfall in the pay award. In addition, accommodation costs are expected to increase as a result of higher energy costs. Some of these costs are offset by lower spending on supplies.

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £256k of covid related spend will be covered by the covid grant reserve. The operational underspend of £246,600 is mainly due to ICT contract savings. There are other offsetting variances in staffing and supplies across a number of divisions and there is a shortfall of £58k in the pay award for Support Services.

CHIEF EXECUTIVE'S – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2022 - £110,700 UNDERSPEND

Temporary Loans Fund Interest income is projected to outturn over-recovered (£130k) due to an increased level of interest rates currently available in commercial markets.

Partly offsetting this favourable variance is a projected overspend (£11.2k) in Civic Licensing due to lower taxi licensing income and a projected overspend in the Licensing Board (£8.1k) due to lower liquor licence income.

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 7 of £110,700 is due mainly to higher Temporary Loans Fund Interest. The projections include an assumption that £23k of covid related costs will be met from the covid grant reserve.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2022 - £93,000 OVERSPEND

The projected overspend of £93,000 is comprised of a number of variances:

Accountancy staff costs are projected to overspend due to a combination of redundancy costs (£118k) and a lower level of staff turnover (£34.5k) than what was allowed for in the budget. There is a projected overspend in the Chief Executive's Office (£11k) also due to less staff turnover. Supplies & Services in Legal Services are projected to overspend (£7.4k) due to additional legal costs. Legal Services Income is projected to under-recover (£20k) due to a lower level of demand than what was anticipated in the Estimates. The Office Accommodation direct recharge to the whole Department is projected to outturn above budget (£18.1k) due to increased energy costs.

Partly offsetting these adverse variances are projected underspends in Internal Audit (£92k), Procurement (£12k) and Legal Services (£8k) due to staff vacancies. In addition, Supplies and Services in Accountancy (4k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 7 of £93,000 is due to redundancy costs in Accountancy and to lower than budgeted staff turnover in Accountancy and the Chief Executive's Office. In Legal Services there are additional legal fees and an under-recovery in income. The Office Accommodation recharge is projected to outturn above budget due to increased energy costs. Partly offsetting these adverse variances are vacant posts in Internal Audit, Procurement and Legal Services and an under spend in Accountancy Supplies and Services.

OTHER EXPENDITURE & INCOME**PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2022 - £1,232,800 UNDERSPEND****Restructuring Costs (£312,500 Underspend)****Other Services (£627,300 Underspend)**

It is expected that these resources will not be fully utilised to meet restructure commitments and redeployment costs known at this time. This could still be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

Unallocated Overheads (£293,000 Underspend)

Forecast pension revised based on anticipated utilisation of funds.

Loan Debt (Nil Variance)

Loan debt expenditure is expected to be in line with budget at the end of the financial year.

Summary:

Month 7 figures are prepared on a probable outturn basis and reflect projected full year costs. The reported position of £1,232,800 will be monitored and adjusted as required.

HEALTH & SOCIAL CARE PARTNERSHIP
PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2022 – Nil Variance

Children & Families & Public Protection (£110,000 Overspend)

The HSCP continues to look after several unaccompanied asylum seeker children and this was previously reported as a cost pressure at period 5. The type of care provided means this situation has changed with funding now projected to cover costs, however this situation could yet change as the year progresses with more children expected and the type of care required will determine any gap in funding. Care and transport cost pressures are partially offset by income and reserves. The overall position is net of support from our Covid-19 reserve and we are also projecting using in full our Children's residential reserve to support the costs of a very complex care package.

Adult – Intensive Services (£962,000 Overspend)

The most significant cost pressure remains within Care at Home (both purchased and the in-house service) of £872k, payroll and utility costs at Bonnyton House (£141k), with the telecare responders service projected overspend at £246k; all predominately around staffing and agency as we continue to respond to demand. These pressures are offset in part by staff turnover and vacancies within day services (£313k).

Since the last report projected costs have increased by £360k as agency use has not decreased at the rate we assumed and whilst recruitment is ongoing we still require vacancy and absence cover. We have also absorbed unfunded pay pressures of around £219k. The pressures within the care at home service are significant, we have utilised all the flexibility we have in reserves and by identifying offsetting underspends within the service.

Adult – Localities Services (£617,000 Underspend)

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

1. Older People – (£478k underspend) the projected underspend remains a result of current care commitments and staff turnover within teams. Within residential and nursing care we are still underspent by £1.6m, despite an emerging trend of increased nursing home placements. This is offset by an overspend in localities directly purchased community based care and direct payments of £1.1m.
2. Physical & Sensory Disability – (£188k underspend) the projected underspend reflects projections around current care package commitments (£113k) and staff turnover (£111k). In addition we are meeting significant adaptation costs of £200k from the Winter Planning reserve and further costs may need to be funded if demand for adaptations increase as year progresses.
3. Learning Disability – (£49k overspend) the projected overspend is due to care commitments (£362k) and utility costs (£16k), including the full year impact from the increased number of people supported year on year. This is offset in part by staffing vacancies within day services and the new transitions team getting to full capacity (£356k). This position is net of Covid-19 support and we would expect care package costs to increase post pandemic. This is a reduction in costs of £128k from the last reported position, mainly around turnover in day centre staffing and the transitions team. This underspend may not be sustainable as we need to recruit to some posts.

Recovery Services – Mental Health & Addictions (£397,000 Overspend)

Current care commitments are causing some pressure within Mental Health services (£382k). At the moment it is too early to understand if these costs have peaked and may reduce, we will continue to monitor.

Finance & Resources (£155,000 Underspend)

A projected underspend of £155k is a result of projected underspends in supplies across the service. The position has improved by £74k since last reported with all discretionary spend minimised in the service.

Contribution from IJB (£697,000 Contribution from Reserve)

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

Summary: The projected outturn position, which highlights a potential overspend of £697k, will require a contribution from reserves, subject to the final outturn at the end of the financial year. This is indicative of continuing pressures within the HSCP budget.

The partnership continues to carry unachieved savings, from pre pandemic, of around £2.2m as the ability to achieve these savings has been impacted by capacity during the Covid-19 response. The HSCP Recovery and Renewal programme will support delivery of some savings. This is incredibly challenging in the current environment and we no longer have support for unachieved savings within the Scottish Government funding for Covid-19. The HSCP plan to meet this from reserves in the current year whilst we work towards recurring savings where possible. All other additional Covid-19 costs continue to be reported to the Scottish Government as part of the HSCP Mobilisation Plan and are reflected in the reported position with the assumption of matching funding from our Covid-19 reserve.

The cost assumptions will continue to be revised as we work through the winter and given the expected use of reserves in the current year there will little flexibility in 2023/24 to support any phasing in of new savings.

We will take corrective action where possible to minimise the projected overspend in year and have a moratorium against all non-essential spend in place.

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 31st OCTOBER 2022 - £ 109,000 OVERSPEND

Housing Revenue Account (£72,000 Overspend)

Financing costs have increased (£525k), this is a correction to the original estimate. Energy bills are forecasted to increase based on current price rates (£39k). Projected overspends in payroll costs due to agency staff covering ongoing staff vacancies plus pay award (£110k). In the main the increased cost of supplies & services is a result of additional work on the new housing management system (£91k). These are offset by increased rental income due to additional HRA properties being used for homeless person user (£656k) and additional shop rental income (£20k).

Housing Maintenance Team (£37,100 Overspend)

This is driven by a projected overspend in payroll costs (£103k) due to a high use of agency staff plus the impact of the pay award. An underspend in loan costs due to change in apportionment between HRA and HMT (£112k) and direct recharges (£18k). The projected recovery of income from capital is now less than budgeted (£62k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. Energy price increases which are out-with the HRA's control and current rates of interest and inflation have negatively impacted the HRA together with additional cost of the housing management system.

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Budgetary Control Statement
Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	164,853,700	0	164,853,700	82,349,667	80,793,019	1,556,648	(1,418,100)
Contribution to Integration Joint Board	64,581,300	492,000	65,073,300	37,239,998	41,578,418	(4,338,420)	0
Environment	31,958,000	0	31,958,000	14,050,296	14,173,180	(122,884)	(303,900)
Environment - Support		0	0	804,953	1,233,712	(428,759)	79,000
Chief Executives Office	819,800	0	819,800	31,128	18,972	12,156	110,700
Chief Executives Office - Support		0	0	1,657,244	1,596,525	60,719	(93,000)
Business Operations & Partnerships	12,168,500	0	12,168,500	4,538,082	5,533,831	(995,749)	(344,900)
Business Ops & Partnership - Support		0	0	6,902,188	7,177,265	(275,077)	246,600
Other Expenditure & Income	3,024,200	200	3,024,400	604,100	425,125	178,975	1,232,800
Joint Boards	2,352,000		2,352,000	1,899,600	1,883,496	16,104	19,800
Contingency - Welfare	200,000	0	200,000	0	0	0	82,400
Health & Social Care Partnership	(56,500)	0	(56,500)	(358,167)	(426,906)	68,739	0
Service Resource Adjustment	(308,700)	(200)	(308,900)			0	0
Additional RSG Funding		0	0	0	0	0	0
Additional COVID19 Support Grant			0			0	0
Housing Revenue Account	0	0	0	(3,571,235)	(4,202,957)	631,722	(109,100)
TOTAL	279,592,300	492,000	280,084,300	146,147,854	149,783,680	(3,635,826)	(497,700)

Summary of Operational Adjustments.

Capital Charges

Additional RSG HSCP

492,000

Additional RSG - Education SNCT

Support Adjustments

Devolved School Management

0

492,000

Budgetary Control Statement
Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	176,318,200	(33,900)	176,284,300	104,542,685	102,506,949	2,035,736	(3,385,000)
Property Costs	18,899,700	18,200	18,917,900	11,336,356	9,704,565	1,631,791	(2,217,900)
Transport Costs	6,071,300	2,100	6,073,400	3,450,428	3,633,800	(183,372)	(1,115,600)
Supplies & Services	60,296,000	351,200	60,647,200	32,187,162	31,938,793	248,369	(1,310,800)
Third Party Payments	60,796,800	492,000	61,288,800	36,100,994	36,437,933	(336,939)	(6,429,600)
Transfer Payments	20,826,300	0	20,826,300	8,291,397	9,053,578	(762,181)	1,119,000
Support Services	13,313,100	0	13,313,100	53,142	0	53,142	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	16,225,000	0	16,225,000	0	0	0	0
Financing Costs	4,289,000	413,000	4,702,000			0	0
TOTAL EXPENDITURE	377,035,400	1,242,600	378,278,000	195,962,164	193,275,618	2,686,546	(13,339,900)
Income	(97,443,100)	(750,600)	(98,193,700)	(49,814,310)	(43,491,938)	(6,322,372)	12,842,200
TOTAL	279,592,300	492,000	280,084,300	146,147,854	149,783,680	(3,635,826)	(497,700)

Budgetary Control Statement
Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	119,784,700	(33,900)	119,750,800	68,019,595	66,157,904	1,861,691	(26,300)
	Property Costs	12,662,800	18,200	12,681,000	8,167,898	7,438,134	729,764	(1,781,300)
	Transport Costs	2,238,300	2,100	2,240,400	1,196,431	1,228,646	(32,215)	(279,100)
	Supplies & Services	32,724,900	351,200	33,076,100	16,706,653	15,611,867	1,094,786	(137,600)
	Third Party Payments	10,604,200		10,604,200	7,043,670	7,233,603	(189,933)	(1,206,200)
	Transfer Payments	1,127,900		1,127,900	754,407	818,259	(63,852)	(278,600)
	Support Services	5,843,500		5,843,500			0	0
	Depcn And Impairment Losses	10,727,600		10,727,600			0	0
Total Expenditure		195,713,900	337,600	196,051,500	101,888,654	98,488,413	3,400,241	(3,709,100)
	Income	(30,860,200)	(337,600)	(31,197,800)	(19,538,987)	(17,695,394)	(1,843,593)	2,291,000
Education	TOTAL	164,853,700	0	164,853,700	82,349,667	80,793,019	1,556,648	(1,418,100)

Summary of Operational Adjustments:

Devolved School Management

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

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Budgetary Control Statement
Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,464,600	400	9,465,000	118,639	(628,043)	746,682	26,100
	Primary Education	53,736,000	(62,900)	53,673,100	29,769,396	29,004,044	765,352	(820,600)
	Secondary Education	67,651,400	19,000	67,670,400	37,340,425	35,720,376	1,620,049	(672,000)
	Schools Other	4,355,700	9,500	4,365,200	2,456,231	1,979,362	476,869	221,900
	Special Education	8,336,600	37,400	8,374,000	4,362,324	4,454,187	(91,863)	(299,700)
	Psychological Service	943,600		943,600	537,487	643,231	(105,744)	45,700
	Transport (excl Spec Educ)	1,238,000		1,238,000	614,392	707,502	(93,110)	(79,700)
	Bursaries / Emas	0		0		12,480	(12,480)	0
	Provision for Clothing	289,700		289,700	254,694	281,720	(27,026)	0
	Administration & Support	8,586,300	(3,400)	8,582,900	2,024,764	1,988,233	36,531	64,700
	School Crossing Patrolters	0		0	(26,224)	3,936	(30,160)	0
	Catering	0		0	(427,801)	(486,926)	59,125	444,200
	Cleaning & Janitorial	1,986,200		1,986,200	699,313	2,404,764	(1,705,451)	71,200
	Culture & Leisure Services	8,265,600		8,265,600	4,626,027	4,708,153	(82,126)	(419,900)
Education	TOTAL	164,853,700	0	164,853,700	82,349,667	80,793,019	1,556,648	(1,418,100)

Summary of Operational Adjustments:

Devolved School Management

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

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Budgetary Control Statement
 Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	64,581,300	492,000	65,073,300	37,239,998	41,578,418	(4,338,420)	0
Contribution to Integration Joint Board	TOTAL	64,581,300	492,000	65,073,300	37,239,998	41,578,418	(4,338,420)	0

Summary of operational adjustments

Whole Family Funding	492,000
	<u>492,000</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	64,581,300	492,000	65,073,300	37,239,998	41,578,418	(4,338,420)	0
Contribution to Integration Joint Board	TOTAL	64,581,300	492,000	65,073,300	37,239,998	41,578,418	(4,338,420)	0

Summary of operational adjustments

Whole Family Funding	492,000
	<u>492,000</u>

Budgetary Control Statement
Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	16,711,000		16,711,000	8,898,255	8,952,504	(54,249)	(1,067,800)
	Property Costs	3,838,600		3,838,600	2,080,415	1,523,433	556,982	(341,900)
	Transport Costs	3,329,600		3,329,600	1,942,266	2,152,416	(210,150)	(780,200)
	Supplies & Services	15,421,300		15,421,300	8,078,238	8,352,356	(274,118)	(956,400)
	Third Party Payments	881,500		881,500	149,608	881,482	(731,874)	(1,315,300)
	Transfer Payments	716,600		716,600	393,608	519,154	(125,546)	(540,300)
	Support Services	2,469,500		2,469,500	53,142	0	53,142	0
	Depcn And Impairment Losses	4,939,900		4,939,900	0	0	0	0
Total Expenditure		48,308,000		48,308,000	21,595,532	22,381,345	(785,813)	(5,001,900)
	Income	(16,350,000)		(16,350,000)	(7,545,236)	(8,208,165)	662,929	4,698,000
Environment	TOTAL	31,958,000	0	31,958,000	14,050,296	14,173,180	(122,884)	(303,900)
	Summary of Operational Adjustments.							

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	2,236,000		2,236,000	607,652	830,454	(222,802)	(77,300)
	Environment Accommodation	628,900		628,900	1,329,709	916,769	412,940	0
	Planning & Development	1,052,600		1,052,600	447,329	496,273	(48,944)	(131,500)
	Economic Development Summary	1,142,400		1,142,400	487,137	1,023,371	(536,234)	38,600
	Roads - Council	12,057,400		12,057,400	5,805,369	5,776,596	28,773	12,300
	Roads Contracting Unit	(11,500)		(11,500)	(44,580)	(55,050)	10,470	0
	Parks	776,700		776,700	(290,601)	(528,675)	238,074	72,300
	Cleansing & Recycling	345,000		345,000	(529,728)	(545,993)	16,265	(31,300)
	Waste Management	4,238,500		4,238,500	1,905,633	1,882,747	22,886	(143,700)
	Protective Services	1,132,100		1,132,100	548,285	494,611	53,674	(28,400)
	Transport	0		0	(102,390)	72,478	(174,868)	0
	Neighbourhood Services Mgmt	5,410,000		5,410,000	2,911,000	2,835,548	75,452	73,100
	Env Strat/ Op Management	196,600		196,600	141,138	142,115	(977)	(5,600)
	Non Operational Properties	189,200		189,200	81,992	20,379	61,613	65,200
	Other Housing	2,192,100		2,192,100	554,298	582,245	(27,947)	(136,300)
	Strategy - Bi Team	372,000		372,000	198,053	229,312	(31,259)	(11,300)
Environment	TOTAL	31,958,000	0	31,958,000	14,050,296	14,173,180	(122,884)	(303,900)
	Summary of Operational Adjustments.							

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Budgetary Control Statement
 Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,203,600		2,203,600	1,173,197	1,196,385	(23,188)	(23,300)
	Property Costs	0		0		(497)	497	0
	Transport Costs	15,100		15,100	8,809	4,557	4,252	0
	Supplies & Services	294,500		294,500	107,097	207,192	(100,095)	(70,800)
	Support Services	0		0			0	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		2,513,200		2,513,200	1,289,103	1,407,637	(118,534)	(94,100)
	Income	(1,114,200)		(1,114,200)	(484,150)	(173,925)	(310,225)	173,100
Environment - Support	TOTAL	1,399,000	0	1,399,000	804,953	1,233,712	(428,759)	79,000

Summary of Operational Adjustments.

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	862,900		862,900	495,668	435,205	60,463	20,000
	Accommodation	0		0		383	(383)	0
	Property & Technical - Strategy	536,100		536,100	309,285	798,124	(488,839)	59,000
Environment - Support	TOTAL	1,399,000	0	1,399,000	804,953	1,233,712	(428,759)	79,000

Summary of Operational Adjustments.

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Budgetary Control Statement
Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	24,600		24,600	12,958	12,851	107	(1,200)
	Transport Costs	3,000		3,000	1,750	1,479	271	(300)
	Supplies & Services	503,600		503,600	168,320	174,171	(5,851)	(3,100)
	Support Services	569,000		569,000	0	0	0	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		1,100,200		1,100,200	183,028	188,501	(5,473)	(4,600)
	Income	(280,400)		(280,400)	(151,900)	(169,529)	17,629	115,300
Chief Executives Office	TOTAL	819,800	0	819,800	31,128	18,972	12,156	110,700

Summary of Operational Adjustments.

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	224,000		224,000	162,022	162,022	0	130,000
	Corporate Management	554,000		554,000			0	0
	Licensing	38,800		38,800	(85,452)	(77,168)	(8,284)	(11,200)
	Licensing Board	3,000		3,000	(45,442)	(65,882)	20,440	(8,100)
Chief Executives Office	TOTAL	819,800	0	819,800	31,128	18,972	12,156	110,700

Summary of Operational Adjustments.

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Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,079,200		3,079,200	1,640,202	1,583,854	56,348	(25,600)
	Property Costs	0		0			0	0
	Transport Costs	0		0			0	0
	Supplies & Services	328,000		328,000	81,734	63,065	18,669	(44,200)
	Third Party Payments	77,700		77,700			0	(900)
	Transfer Payments	0		0			0	0
	Support Services	0		0			0	0
Total Expenditure		3,484,900		3,484,900	1,721,936	1,646,919	75,017	(70,700)
	Income	(467,700)		(467,700)	(64,692)	(50,394)	(14,298)	(22,300)
Chief Executives Office - Support	TOTAL	3,017,200	0	3,017,200	1,657,244	1,596,525	60,719	(93,000)

Summary of Operational Adjustments.

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	444,300		444,300	227,075	230,646	(3,571)	(14,000)
	Accountancy & Directorate	1,490,000		1,490,000	810,156	812,772	(2,616)	(154,400)
	Legal Services	485,800		485,800	272,825	293,767	(20,942)	(22,500)
	Purchasing & Procurement	310,900		310,900	199,260	154,300	44,960	7,800
	Internal Audit	286,200		286,200	147,928	105,040	42,888	90,100
Chief Executives Office - Support	TOTAL	3,017,200	0	3,017,200	1,657,244	1,596,525	60,719	(93,000)

Summary of Operational Adjustments.

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Budgetary Control Statement
 Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,271,900		6,271,900	3,338,239	3,583,111	(244,872)	(552,000)
	Property Costs	64,400		64,400	37,958	53,039	(15,081)	(28,400)
	Transport Costs	71,700		71,700	41,008	30,696	10,312	14,000
	Supplies & Services	3,130,900		3,130,900	752,931	741,442	11,489	(388,200)
	Third Party Payments	311,300		311,300	221,108	125,396	95,712	(63,200)
	Transfer Payments	18,611,600		18,611,600	7,082,517	7,659,665	(577,148)	1,959,900
	Support Services	1,314,400		1,314,400	0	0	0	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		29,776,200		29,776,200	11,473,761	12,193,349	(719,588)	942,100
	Income	(17,607,700)		(17,607,700)	(6,935,679)	(6,659,518)	(276,161)	(1,287,000)
Business Operations & Partnerships	TOTAL	12,168,500	0	12,168,500	4,538,082	5,533,831	(995,749)	(344,900)

Summary of Operational Adjustments

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Budgetary Control Statement
Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	970,200		970,200	445,894	398,103	47,791	57,700
	Community Planning	356,000		356,000	134,427	72,425	62,002	110,100
	Community Safety	1,202,600		1,202,600	624,118	836,555	(212,437)	(238,700)
	Registrars & Customer First	396,200		396,200	595,960	592,302	3,658	2,200
	Grants	145,000		145,000	137,308	136,389	919	0
	Auchenback Resource Centre	30,700		30,700	17,908	19,783	(1,875)	0
	Strategic Insight & Comm.Mgmt.	6,700		6,700	53,062	213,808	(160,746)	45,300
	Members Expenses	551,800		551,800	318,442	297,473	20,969	25,400
	MART	959,800		959,800	428,234	400,944	27,290	13,100
	Directorate	100		100	161,427	99,647	61,780	20,300
	Business Support Team	0		0	320,579	393,779	(73,200)	(10,500)
	Housing Benefits	760,900		760,900	251,379	973,046	(721,667)	(329,700)
	Revenues - Benefits	811,900		811,900	347,372	428,628	(81,256)	(10,500)
	Council Tax/Ndr	4,784,600		4,784,600	266,296	365,563	(99,267)	(20,600)
	Cost Of Elections	227,500		227,500	145,209	16,574	128,635	(900)
	Democratic Representation & Management	964,500		964,500	290,467	288,812	1,655	(8,100)
Business Operations & Partnerships	TOTAL	12,168,500	0	12,168,500	4,538,082	5,533,831	(995,749)	(344,900)
	Summary of Operational Adjustments							
				<u>0</u>				

Budgetary Control Statement
 Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	6,865,300		6,865,300	3,570,756	3,622,360	(51,604)	(213,900)
	Property Costs	3,500		3,500	2,458	289	2,169	2,500
	Transport Costs	17,400		17,400	10,091	3,918	6,173	7,000
	Supplies & Services	5,268,400		5,268,400	3,323,258	3,530,139	(206,881)	218,700
	Third Party Payments	26,000		26,000	26,000	28,716	(2,716)	(2,800)
	Support Services	0		0			0	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		12,180,600		12,180,600	6,932,563	7,185,422	(252,859)	11,500
	Income	(3,322,100)		(3,322,100)	(30,375)	(8,157)	(22,218)	235,100
Business Ops & Partnerships - Support	TOTAL	8,858,500	0	8,858,500	6,902,188	7,177,265	(275,077)	246,600

Summary of Operational Adjustments.

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	618,500		618,500	206,824	221,297	(14,473)	6,200
	Digital services	4,304,700		4,304,700	4,463,379	4,663,034	(199,655)	280,300
	Strategy - Support	357,800		357,800	161,979	157,621	4,358	(12,100)
	Communications	421,900		421,900	241,644	238,447	3,197	20,200
	Printing	159,000		159,000	93,602	77,550	16,052	11,800
	Human Resources & Payroll	2,127,500		2,127,500	1,023,721	1,130,561	(106,840)	(30,600)
	Customer Services	60,100		60,100	28,962	24,946	4,016	(1,500)
	Core Corporate	99,700		99,700	319,836	259,145	60,691	(2,700)
	Insight	272,800		272,800	118,805	165,790	(46,985)	(7,200)
	Project Management Office	436,500		436,500	243,436	238,874	4,562	(17,800)
Business Ops & Partnerships - Support	TOTAL	8,858,500	0	8,858,500	6,902,188	7,177,265	(275,077)	246,600

Summary of Operational Adjustments.

0

Budgetary Control Statement
 Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	2,937,200		2,937,200	604,100	455,181	148,919	1,202,800
	Support Services	87,000	200	87,200		0	0	0
Total Expenditure		3,024,200	200	3,024,400	604,100	455,181	148,919	1,202,800
	Income	0	0	0	0	(30,056)	30,056	30,000
Other Expenditure & Income	TOTAL	3,024,200	200	3,024,400	604,100	425,125	178,975	1,232,800

Summary of Operational Adjustments:

Amendment Support Allocation	200
	<u>200</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	3,024,200	200	3,024,400	604,100	455,181	148,919	1,202,800
	Income	0	0	0		(30,056)	30,056	30,000
Other Expenditure & Income	TOTAL	3,024,200	200	3,024,400	604,100	425,125	178,975	1,232,800

Summary of Operational Adjustments:

Amendment Support Allocation	200
	<u>200</u>

Budgetary Control Statement
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Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000	0	2,352,000	1,899,600	1,883,496	16,104	19,800
	Support Services	0		0			0	
Total Expenditure		2,352,000		2,352,000	1,899,600	1,883,496	16,104	19,800
Joint Boards	TOTAL	2,352,000	0	2,352,000	1,899,600	1,883,496	16,104	19,800

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,313,600	1,303,052	10,548	14,200
	Renfrewshire Valuation J/Brd	586,000	0	586,000	586,000	580,444	5,556	5,600
	Support Services			0			0	
Joint Boards	TOTAL	2,352,000	0	2,352,000	1,899,600	1,883,496	16,104	19,800

Budgetary Control Statement
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Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	82,400
Total Expenditure		200,000		200,000	0	0	0	82,400
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	82,400

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	82,400
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	82,400

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Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,606,700		28,606,700	15,265,351	14,822,277	443,074	(1,262,000)
	Property Costs	826,500		826,500	517,387	245,716	271,671	(55,000)
	Transport Costs	277,100		277,100	161,641	147,653	13,988	(81,000)
	Supplies & Services	2,523,300		2,523,300	991,897	1,630,955	(639,058)	(1,137,000)
	Third Party Payments	46,647,800	492,000	47,139,800	26,761,008	26,285,240	475,768	(3,861,000)
	Transfer Payments	39,600		39,600	23,124	33,921	(10,797)	(22,000)
	Support Services	2,474,700		2,474,700	0	0	0	
	Depcn And Impairment Losses	557,500		557,500	0	0	0	
Total Expenditure		81,953,200	492,000	82,445,200	43,720,408	43,165,762	554,646	(6,418,000)
	Income	(12,062,900)		(12,062,900)	(6,838,577)	(2,014,250)	(4,824,327)	5,721,000
Core funding from	Integration Joint Board	(69,946,800)	(492,000)	(70,438,800)	(37,239,998)	(41,578,418)	4,338,420	697,000
Health & Social Care Partnership	TOTAL	(56,500)	0	(56,500)	(358,167)	(426,906)	68,739	0

Summary of operational adjustments

Whole Family Funding	492,000
Offset Additional Core Funding from IJB	(492,000)
	<u>0</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,273,100	492,000	10,765,100	5,499,390	5,418,320	81,070	(139,000)
	Adult Health - Intensive Services	15,030,800		15,030,800	7,612,069	9,765,658	(2,153,589)	(962,000)
	Adult Health-Localities Services	0		0			0	
	Older People	18,514,500		18,514,500	10,507,973	10,037,238	470,735	478,000
	Physical Disability	6,008,000		6,008,000	3,491,548	3,430,022	61,526	188,000
	Learning Disability	13,379,400		13,379,400	6,538,540	8,023,009	(1,484,469)	(49,000)
	Recovery Services-Mental Health	2,194,700		2,194,700	964,817	1,667,753	(702,936)	(397,000)
	Criminal Justice	29,400		29,400	(72,629)	(7,364)	(65,265)	29,000
	Finance & Resources	4,460,400		4,460,400	2,340,123	2,816,876	(476,753)	155,000
		69,890,300	492,000	70,382,300	36,881,831	41,151,512	(4,269,681)	(697,000)
	Core Funding from Integration Joint Board	(69,946,800)	(492,000)	(70,438,800)	(37,239,998)	(41,578,418)	4,338,420	697,000
Health & Social Care Partnership	TOTAL	(56,500)	0	(56,500)	(358,167)	(426,906)	68,739	0

Summary of operational adjustments
 Whole Family Funding
 Offset Additional Core Funding from IJB

492,000
(492,000)
<u>0</u>

Budgetary Control Statement
 Period 07 / 2223 31 October 2022

Period End: 31 October 2022

Period 07 / 2223

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,919,300		4,919,300	2,624,132	2,575,703	48,429	(212,900)
	Property Costs	1,507,400		1,507,400	530,240	444,451	85,789	(13,800)
	Transport Costs	151,600		151,600	88,432	64,435	23,997	4,000
	Supplies & Services	2,854,800		2,854,800	1,372,934	1,172,425	200,509	(77,400)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	37,741	22,579	15,162	0
	Support Services	863,700		863,700			0	0
	Depcn And Impairment Losses	4,289,000	413,000	4,702,000			0	0
Total Expenditure		14,916,400	413,000	15,329,400	4,653,479	4,279,593	373,886	(300,100)
	Income	(14,916,400)	(413,000)	(15,329,400)	(8,224,714)	(8,482,550)	257,836	191,000
Housing Revenue Account	TOTAL	0	0	0	(3,571,235)	(4,202,957)	631,722	(109,100)

Summary of operational adjustments	
Loans Fund principal & interest	413,000
Contribution from HRA Reserves	(413,000)
	<u>0</u>

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	3,506,100		3,506,100	1,670,608	1,530,502	140,106	(72,000)
	Hra - Client	(3,506,100)		(3,506,100)	(5,241,843)	(5,733,459)	491,616	(37,100)
Housing Revenue Account	TOTAL	0	0	0	(3,571,235)	(4,202,957)	631,722	(109,100)

Summary of operational adjustments	
Loans Fund principal & interest	413,000
Contribution from HRA Reserves	(413,000)
	<u>0</u>