

REPORT TO: East Lothian Council

MEETING DATE: 22 February 2022

BY: Executive Director for Council Resources

SUBJECT: Quarter 3 Financial Review 2021/22

1 PURPOSE

- 1.1 To provide an update on the in-year financial position at the end of December 2021.

2 RECOMMENDATIONS

- 2.1 The Council is recommended to:
- Note the financial performance at the end of Quarter 3 in 2021/22 against the approved budgets.
 - Note the additional funding received from the Scottish Government since the Period 5 report.
 - Note the significance of the COVID-19 pressure and the impact of non-recurring funding provided for 2021/22.
 - Note the current commitments against the COVID-19 Fund and the alignment to the Recovery and Renewal framework and agree that further updates will be provided through financial review reports.

3 BACKGROUND

- 3.1 Council received an update on the in-year financial position and underlying challenges at its rescheduled meeting in November 2021. This report provides an update on the 2021/22 financial position, the potential risks and financial challenges going forward and sets out how the Council intends to manage these challenges through the year-end closedown.

General Services Revenue Summary – Quarter 3

- 3.2 At the end of December 2021, the Council is reporting a £254,000 underspend (1.9%) in the General Services revenue financial position.
- 3.3 Further information, including a financial risk rating for each service, is set out in **Appendix 1** with further details of the key challenges set out in the narrative below. Projected COVID-19 costs by service are set out in **Appendix 2**.
- 3.4 The Quarter 3 overspend in the **Education and Children’s Directorate** is £621,000 (0.6%), an increase of £220,000 on the Period 5 reported position, with an Education underspend of £192,000 (0.2%) and a Children’s Services overspend of £813,000 (6.5%).

Children’s Services, £813,000 over (6.5%)

- In line with the position reported at Period 5, a £1 million overspend is forecast in 2021/22. This is mainly due to continuing demand for Residential, Secure and External Fostering placements.
- Despite this, there remains evidence that targeted interventions are having an impact on controlling demand for external placements with more packages of support to keep young people within East Lothian at significantly lower cost. This remains a volatile area and there is a risk that demand for services could increase before the year-end, which would affect the financial position.

Education Services, £192,000 under (0.2%)

- Due to additional funding from the Scottish Government to support COVID-19 recovery within schools, an underspend is forecast in 2021/22.
 - The policy commitment to implement the expansion of early learning and childcare to 1140 hours remains subject to post implementation review. As noted in the Period 5 report, in line with 2020-21, there remain significant pressures on available capital funding to deliver the infrastructure required to support this policy and, as such, this may require a flexible approach to the application of funding between revenue and capital.
 - The position includes £3.712 million of COVID-19 related costs of which there is £2.9 million of funding for additional teachers and family pandemic payments. The remaining significant COVID-19 costs are £440,000 for absence cover, which will likely continue in the short term but will ease as isolation rules change and £300,000 for PPE and additional cleaning, which may be recurring.
- 3.5 The Quarter 3 underspend in **Council Resources Directorate** is £119,000 (1.1%).

- **The underspends across Finance, £96,000 under (2.1%) and Corporate Services, £23,000 under (0.4%)** are mainly due to vacant posts, largely arising due to staffing posts held vacant pending the finalisation of a number of service reviews.
- The position includes COVID-19 related costs of £400,000 relating to fuel poverty grants, which are supported by additional Scottish Government funding.

3.6 The Quarter 3 overspend in the **Health & Social Care Directorate** is £1.143 million (2.8%).

- The Period 5 report referenced additional funding for Health & Social Care with an additional £2.695 million now confirmed. £740,000 of this funding is to meet the additional costs to external providers for the increase in the hourly rate from £9.50 to £10.02.
- Work is ongoing with colleagues in Health and Social Care to confirm spend commitments in 2021/22 against the remaining £1.955 million and the recurring implications going forward.
- There remain significant pressures in the budget with a continuing growing demand for commissioned services, particularly residential and care at home. The Scottish Government has extended Sustainability Payments to providers until the end of June 2022 and the expectation is that there will be additional funding for this.
- The majority of this budget is delegated to the IJB, along with a small number of other budgets within Community Housing, the Housing Revenue Account and Housing Capital. IJB budget management is in accordance with the scheme of integration and wider overall IJB resources. This is under review as part of the wider review of the scheme of integration.
- Projections at this stage estimate that the full year impact of additional COVID-19 related costs will be £1.873 million including the sustainability costs, loss of income and additional PPE costs with these costs being met through national funding aligned to Local Mobilisation Plans.

3.7 The Quarter 3 overspend in the **Place Directorate** is £707,000 (2.1%).

- **Development, £1.209 million over (71.9%)** – There is no significant change from the reported Period 5 position, which largely reflects £1.35 million of grants paid to local businesses through the nationally directed business support schemes, the funding for which was received in 2020-21 and earmarked within the COVID-19 fund. Projections at this stage estimate that the full year impact of additional COVID-19 related costs will be £60,000 to support tourism recovery.
- **Housing, £49,000 over (3.8%)** – No significant changes from period 5 and it remains unlikely that the full income surplus in the Property

Maintenance Trading Account will be delivered during the year due to the COVID-19 construction industry restrictions. Projections at this stage estimate that the full year impact of additional COVID-19 related costs will be £2.942 million, most of which relates to reduced activity in the Property Maintenance Trading account.

- **Infrastructure, £358,000 under (1.7%)** – Significant staffing challenges remain across the Facilities Management service, and this has resulted in further prioritisation of service delivery. Overall, there continues to remain a wide range of pressures to manage across wider Infrastructure services, offset, in part, by high level of staff vacancies, and improved income projections from coastal car parking. Projections at this stage estimate that the full year impact of additional COVID-19 related costs will be £1.985 million. This includes current costs to support CO² monitors in schools, which is supported by Scottish Government funding. The remaining significant COVID-19 costs relate to reduced Roads Trading Activity in the early part of the financial year, some cost implications arising from delays in the rollout of the new kerbside collection due to COVID-19 related supply issues, loss of anticipated dividend from Lothian Buses, and additional overtime costs to support Facilities Management staffing pressures.
 - **Communities & Partnerships, £193,000 under (1.9%)** – As noted at Period 5, this underspend is largely due to staffing vacancies. Projections at this stage estimate that the full year impact of additional COVID-19 costs will be £2.024 million. This includes the costs to support the Community Asymptomatic Testing Service, which estimated at £1.427 million, and supported by national funding, and additional expenditure aligned to Scottish Government financial inclusion funding. The remaining COVID-19 costs largely relate to lost income.
- 3.8 The Quarter 3 underspend in the **Corporate Management Budgets** is £2.606 million (1.3%). As reported at Period 5, this has been achieved due to Council Tax budgets remaining in line with the approved budget, the use of fiscal flexibilities relating to the loans fund principal repayment holidays and additional funding from the Scottish Government.
- 3.9 The Council approved budget includes the requirement to deliver £930,000 of recurring planned efficiencies. Current projections indicate £10,000 of savings will not be achieved (red), while a further £406,000 of savings remain classified as amber. More detail is set out in **Appendix 3**.
- 3.10 As noted in the Period 5 report, the current budget assumes the recurring delivery of £2 million of corporate efficiencies relating to management of staffing budgets. Current projections indicate that this saving is likely to be achieved in-year but there remain risks as to the ability to deliver this level of saving on a recurring basis.

Scottish Government Funding

- 3.11 Since the Period 5 update, additional funding from the Scottish Government has increased from £11.870 million to £16.456 million, an increase of £4.586 million. This arises largely from additional funding received for Health & Social Care, Teachers Induction and Financial Inclusion. £8.258 million of the additional funding is to support the additional costs of COVID-19 with a further £8.198 million for non-COVID-19 cost commitments. Most of this additional funding is one-off with £3.797 million recurring. More detail setting out the updated funding provided by Scottish Government in 2021-22 is provided in **Appendix 4**.
- 3.12 In addition, the 2020-21 draft out-turn position noted that £8.9 million was being carried forward to 2021-22 to deliver specific commitments directed by the Scottish Government and to support wider response and recovery interventions in relation to the COVID-19 pandemic. As previously reported, a wide range of earmarked commitments have already been set out against this fund, aligned to national funding directions, but the balance of this fund will be used flexibly to support targeted interventions and aid recovery. Many of the interventions will fall beyond this financial year, and therefore a cautious approach to managing fund commitments will be required. Specific application and Fund draw down will remain subject to the finalisation of the Council's overall financial position for the year, and will remain aligned to the Council's reserves strategy. At this stage, around £7 million has been earmarked to support COVID-19 recovery priorities.

General Services Revenue Conclusion

- 3.13 As noted at Period 5, the Council is operating within an extremely challenging and complex financial environment, but it looks likely that the Council will be able to deliver current expenditure obligations within current identified resources.
- 3.14 Despite this, the Council continues to face significant additional costs arising from COVID-19 interventions and support, with current projections estimating this to be around £14 million for this year. To date, these costs have largely been mitigated by additional, one-off, national funding, but the recurring implications balanced against non-recurring funding streams remain a significant risk in future financial planning. Further work is ongoing with COSLA to identify the recurring impact and this will inform further national discussions.

General Services Capital Summary – Quarter 3

- 3.15 **Appendix 5** sets out the 2021-22 re-profiled budgeted expenditure to the end of December 2021, with reported spend of £38.740 million relative to the revised gross expenditure budget of £97.735 million. As previously reported, the approved budget has been updated with carry-forward figures from 2020-21, and currently remains within the approved capital financial limits over the 5-year period. The ability to maintain this limit

remains subject to on-going review given market uncertainties relating to project cost increases and changes to income projections.

3.16 Latest projections indicate expenditure of around £72 million by the end of the financial year. As stated in the Period 5 report, this forecast reflects a range of assumptions that are subject to change and may therefore have an impact on the actual position achieved at the end of the financial year. Given the significance and importance of the capital programme, this will continue to be closely monitored to ensure that projects are delivered effectively and as planned. A summary of the key changes since our last report along with some additional risks are set out below:

- Many of the timing differences between the Quarter 3 and the previous report have already been reflected in the 2022-23 Administration draft capital plan presented to Cabinet in January 2022.
- There remain risks around the ability to deliver the full expenditure projections on the Roads budget. Ongoing COVID-19 risks relating to staffing may delay project delivery, along with the risk of severe weather over the winter.
- Wider supply chain problems continue to be a collective challenge across many areas of the capital programme, with particular challenges in programme areas such as IT, Fleet and some wider construction materials, resulting in longer lead in times, delivery delays and increased prices.
- Construction started later than originally planned at Gateside West and the initial stages of the CCTV project are now progressing.
- There are delays with delivery of ordered Fleet items scheduled for before the end of March. The projection for Waste Collection vehicles has been amended to reflect the actual expenditure and grant funding.
- Cycling, Walking, Safer Streets and Roads Externally Funded projections have been reduced to reflect progress with projects.
- A number of projections for Education projects have been amended to reflect progress with projects and timing of construction start. Construction for some projects will commence in the last quarter of 2021/22 including Pinkie St Peters and Law Primary School.
- Construction has commenced on the new A1/QMU junction and the projection has been amended to reflect the estimated construction programme.
- The projection for use of developer contributions, early learning 1140 grant and other funding sources are directly linked to the projections of the projects they support. There continues to be ongoing risks around the timing and realisation of planned developer contributions that may put additional strain on borrowing requirements and this position will continue to be closely monitored. The reduction in

projected expenditure has also reduced the in-year borrowing requirement.

- 3.17 Despite relatively low levels of current spend; many projects are progressing, with current projections indicating that a significant proportion of planned spend will be achieved during 2021-22.
- 3.18 External market conditions remain very challenging, with wider supply and cost pressures, as well as implications from on-going management of COVID-19 and wider external risks. This wider external focus is placing significant additional financial challenges on the current approved capital programme and borrowing levels and the financial impact and risk on future capital projects will remain a key area of focus.

Housing Revenue Account Summary - Quarter 3

- 3.19 At the end of June 2021 the Housing Revenue Account is reporting an overspend against current budget of £308,000, most of which is due to the recharge of fixed costs for HRA and HRA Capital from the Property Maintenance Trading Account in line with Scottish Government guidance. Further information is set out in **Appendix 6**.
- 3.20 As reported at Period 5, there remain some pressures with void properties due to the ongoing implications of COVID-19 and rent income remains slightly under budget due to the timing of new build completions. Enhanced debt recovery work is ongoing to support tenants who are experiencing difficulties in paying rents.
- 3.21 In line with the existing financial strategy, the council will maximise any flexibility arising from revenue balances during 2021/22 to minimise the future impact of debt charges.
- 3.22 Details of the Housing Revenue Account capital budgets and expenditure incurred to date are set out in **Appendix 7** of this report. The total capital budget approved for HRA was £29.676 million. As at end of December 2021, actual spend was £16.019 million. Current forecasts indicate that overall the full budget will be spent by year-end, subject to new council house payments being made in line with current projections.

4 POLICY IMPLICATIONS

- 4.1 There are no direct policy implications associated with this report, although, ongoing monitoring and reporting of the Council's financial performance is a key part of the approved Financial Strategy.

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 The subject of this report has been considered and given there is no change in policy direction, there is no requirement to undertake any further impact assessment.

6 RESOURCE IMPLICATIONS

- 6.1 Financial – as described above and in the supporting appendices
- 6.2 Personnel - none
- 6.3 Other – none

7 BACKGROUND PAPERS

- 7.1 Council – 15 December 2020 – Item 4 Financial Update, including Financial and Capital Strategy 2021-26
- 7.2 Council – 23 February 2021 – Item 3 – Budget Development including setting of Rent Levels 2021-26
- 7.3 Council – 2 March 2021 – Item 2a – Budget Proposals on General Service – Amendment Submitted by the Administration
- 7.4 Council – 24 August 2021 – Item 4 – 2021/22 Financial Review Quarter 1
- 7.5 Council – 16 November 2021 – Item 3 – Financial Update Report

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Appendix 1
 East Lothian Council
 Budget Monitoring 2021/22 - Period 9

Service	Head of Service	Business Unit	2021/22 Budget	Year to Date			2021/22 Budget Variance to Date	Financial Risk Assessment
				2021/22 Actual to Date	2021/22 Budget to Date	2021/22 Budget Variance to Date		
			£'000	£'000	£'000	£'000	%	£'000
Education & Children's	Children's	Performance & Service Delivery	1,106	708	768	-60	-7.8%	
Education & Children's	Children's	Management	4,724	3,875	2,748	1,127	41.0%	
Education & Children's	Children's	Assessment HUB and Early Interventions	1,957	1,436	1,465	-29	-2.0%	
Education & Children's	Children's	Long Term Social Work Supervisory Groups	3,326	2,474	2,562	-88	-3.4%	
Education & Children's	Children's	TAC, Disability & Resources	5,702	4,282	4,426	-144	-3.3%	
Education & Children's	Children's	Disability Short Breaks	707	509	502	7	1.4%	
EDUCATION & CHILDREN'S	CHILDREN'S TOTAL		17,522	13,284	12,471	813	6.5%	
Education & Children's	Education	Additional Support for Learning	10,649	8,347	8,422	-75	-0.9%	
Education & Children's	Education	Pre-school Education & Childcare	17,833	10,673	10,938	-265	-2.4%	
Education & Children's	Education	Schools - Primary	46,287	32,366	33,116	-750	-2.3%	
Education & Children's	Education	Schools - Secondary	46,548	31,283	30,757	526	1.7%	
Education & Children's	Education	Schools - Support Services	5,993	4,187	3,642	545	15.0%	
Education & Children's	Education	East Lothian Works	1,327	407	580	-173	-29.8%	
EDUCATION & CHILDREN'S	EDUCATION TOTAL		128,637	87,263	87,455	-192	-0.2%	
EDUCATION & CHILDREN'S TOTAL			146,159	100,547	99,926	621	0.6%	
Council Resources	Finance	Financial Services	1,743	1,127	1,316	-189	-14.4%	
Council Resources	Finance	Revenues & Benefits	3,710	3,020	3,007	13	0.4%	
Council Resources	Finance	Procurement	256	340	260	80	30.8%	
COUNCIL RESOURCES	FINANCE TOTAL		5,709	4,487	4,583	-96	-2.1%	
Council Resources	Corporate	IT Services	2,512	1,631	1,579	52	3.3%	
Council Resources	Corporate	Legal	334	347	375	-28	-7.5%	
Council Resources	Corporate	People & Governance	4,986	3,884	3,905	-21	-0.5%	
Council Resources	Corporate	Communications	436	309	335	-26	-7.8%	
COUNCIL RESOURCES	CORPORATE TOTAL		8,268	6,171	6,194	-23	-0.4%	
COUNCIL RESOURCES TOTAL			13,977	10,658	10,777	-119	-1.1%	
Health & Social Care Partnership	Head of Operations	Adult SW	35,240	25,911	24,445	1,466	6.0%	
Health & Social Care Partnership	Head of Operations	Acute & Ongoing Care	7,931	6,009	6,040	-31	-0.5%	
Health & Social Care Partnership	Head of Operations	Rehabilitation	1,658	1,237	1,366	-129	-9.4%	
Health & Social Care Partnership	Head of Operations	Adult Statutory Services	2,521	2,475	2,519	-44	-1.7%	
Health & Social Care Partnership	Head of Operations	Statutory Services	1,530	997	874	123	14.1%	
Health & Social Care Partnership	Head of Operations	Head of Operations	6,568	2,217	2,637	-420	-15.9%	
Health & Social Care Partnership	Head of Operations	Business & Performance IJB	2,984	2,589	2,666	-77	-2.9%	
HEALTH & SOCIAL CARE PARTNERSHIP	IJB TOTAL		58,432	41,435	40,547	888	2.2%	
Health & Social Care Partnership	Head of Operations	Business & Performance Non-IJB	540	795	540	255	47.2%	
HEALTH & SOCIAL CARE PARTNERSHIP	Non-IJB TOTAL		540	795	540	255	47.2%	
HEALTH & SOCIAL CARE PARTNERSHIP TOTAL			58,972	42,230	41,087	1,143	2.8%	
Place	Development	Planning	1,164	884	912	-28	-3.1%	
Place	Development	Economic Development	1,531	2,006	769	1,237	160.9%	
PLACE	DEVELOPMENT TOTAL		2,695	2,890	1,681	1,209	71.9%	
Place	Housing	Housing Strategy & Development	247	337	526	-189	-35.9%	
Place	Housing	Property Maintenance Trading Account	-863	108	6	102	1700.0%	
Place	Housing	Community Housing	2,543	908	772	136	17.6%	
PLACE	HOUSING TOTAL		1,927	1,353	1,304	49	3.8%	
Place	Infrastructure	Facility Support Services	3,759	2,916	3,136	-220	-7.0%	
Place	Infrastructure	Facility Trading Activity	-276	-2,613	-2,247	-366	16.3%	
Place	Infrastructure	Asset Planning & Engineering - Paul ianetta	3,369	2,839	2,811	28	1.0%	
Place	Infrastructure	Asset Planning & Engineering - Eddie Reid	-515	537	569	-32	-5.6%	
Place	Infrastructure	Landscape & Countryside Management	5,458	3,998	4,000	-2	-0.1%	
Place	Infrastructure	Roads Network	4,799	3,354	3,305	49	1.5%	
Place	Infrastructure	Roads Trading Activity	-562	-741	-951	210	-22.1%	
Place	Infrastructure	Transportation	1,227	1,764	1,722	42	2.4%	
Place	Infrastructure	Waste Services	9,356	6,565	6,430	135	2.1%	
Place	Infrastructure	Active Business Unit	3,634	2,449	2,651	-202	-7.6%	
PLACE	INFRASTRUCTURE TOTAL		30,249	21,068	21,426	-358	-1.7%	
Place	Communities & Partnerships	Corporate Policy & Improvement	822	559	589	-30	-5.1%	
Place	Communities & Partnerships	Connected Communities	6,357	4,718	4,574	144	3.1%	
Place	Communities & Partnerships	Protective Services	1,876	1,209	1,345	-136	-10.1%	
Place	Communities & Partnerships	Customer Services Group	3,726	3,263	3,434	-171	-5.0%	
PLACE	COMMUNITIES & PARTNERSHIPS TOTAL		12,781	9,749	9,942	-193	-1.9%	
PLACE TOTAL			47,652	35,060	34,353	707	2.1%	
SERVICE TOTAL			266,760	188,495	186,143	2,352	1.3%	
CORPORATE MANAGEMENT TOTAL			-266,760	-202,285	-199,679	-2,606	-1.3%	
TOTAL			0	-13,790	-13,536	-254	-1.9%	

Appendix 2
 East Lothian Council
 Budget Monitoring 2021/22 - COVID-19 Cost Breakdown

Directorate	Head of Service	COVID Forecast Costs P9 £'000
EDUCATION & CHILDREN'S	CHILDREN'S TOTAL	802
EDUCATION & CHILDREN'S	EDUCATION TOTAL	3,712
EDUCATION & CHILDREN'S TOTAL		4,514
COUNCIL RESOURCES	FINANCE TOTAL	400
COUNCIL RESOURCES	CORPORATE TOTAL	57
COUNCIL RESOURCES TOTAL		457
HEALTH & SOCIAL CARE PARTNERSHIP	IJB TOTAL	1,873
HEALTH & SOCIAL CARE PARTNERSHIP	Non-IJB TOTAL	0
HEALTH & SOCIAL CARE PARTNERSHIP TOTAL		1,873
PLACE	DEVELOPMENT TOTAL	60
PLACE	HOUSING TOTAL	2,942
PLACE	INFRASTRUCTURE TOTAL	1,985
PLACE	COMMUNITIES & PARTNERSHIPS TOTAL	2,024
PLACE TOTAL		7,011
SERVICE TOTAL		13,855
CORPORATE MANAGEMENT TOTAL		150
TOTAL		14,005

Appendix 3
East Lothian Council
2021/22 Budget Efficiencies - Period 9

Service	2020/21			
	Achieved	Amber	High	
	£'000	£'000	£'000	
Education	28	0	0	
Finance	28	0	0	
Corporate Services	0	0	10	
H&SCP	0	250	0	
Housing	8	0	0	
Communities	43	0	0	
Infrastructure	407	156	0	
Total	514	406	10	930
	55.27%	43.66%	1.08%	

Savings Currently High - Red

Service	Proposal	Value	Comments
People & Governance	Uplift on existing income	10	Not anticipated to be achievable at this stage due to COVID 19
Total		10	

Appendix 4

East Lothian Council

Budget Monitoring 2021/22 - Additional Funding from the Scottish Government

	£million
2020/21 GRG (per Budget Amendment)	181.210
Additional Funding - GRG	
COVID	
Non Recurring COVID Funding	5.018
Recovery of Overpayment of GRG in 2020/21 for FSM Dec/Jan £6.950m recovery	-0.098
Education Recovery Funding - £60m Distribution	1.169
Family Pandemic Payments	0.314
Family Pandemic Payments - Fixed Admin Contribution	0.011
Low Income Pandemic Payments	0.923
Low Income Pandemic Payments - Fixed Admin Contribution	0.055
Business Support Administration Grant	0.051
Extension to Outbound Calling / Local Self isolation Services	0.155
Tenant Grant Fund	0.184
CO2 Monitors	0.061
Financial Insecurity Flexible Funding	0.415
TOTAL COVID	8.258
OTHER	
Expansion of Universal Free School Meals and Free School meal Holiday Support - Phase 1 Free School Meal Holiday Support - £21.75m distribution	0.294
Expansion of Universal Free School Meals and Free School meal Holiday Support - Phase 2 and 3 Primary 4 & 5 - £28m distribution	0.654
Summer of Play: Activities for Children and Young People	0.277
Increase in School Clothing Grants (£5.8m)	0.105
Instrumental Music Funding (£6m 21/22, £3m 22/23)	0.071
Additional GRG £40m distribution	0.775
Real Living Wage Uplift £30.5m distribution	0.582
Removal of core curriculum charges (£7m 21/22, £3m 22/23)	0.085
Additional 1000 Teachers and 500 Pupil Support Workers (100 Day Commitment £50m)	1.042
Scottish Child Payment Bridging Payments - Grant	0.346
Scottish Child Payment Bridging Payments - Admin	0.005
Free Child Buriels	0.006
Removal of Fees for Instrumental Musical Tuition	0.089
National Trauma Training Programme	0.050
Unaccompanied Asylum Seekers	0.011
Scottish Disability Assistance	0.018
Mental Health Recovery & Renewal	0.054
Care at Home Winter Planning	1.188
Interim Care Winter Planning	0.767
Funding for Pressures	0.581
Social Care Workforce Uplift	0.740
Teacher Induction Scheme	0.446
Teacher Induction Scheme Administration Costs	-0.002
Educational Psychology Trainees	0.014
TOTAL OTHER	8.198
Total Additional Funding	16.456
Revised GRG	197.666
Recurring	3.797
Non-Recurring	12.659
Total Additional Funding	16.456

Appendix 5
East Lothian Council
General Services Capital Budget Monitoring Summary 2021-22
as at 31 December 2021

	RAG	Annual (In-Year)				
		Approved Budget 2021/22	Updated Budget 2021/22	Actual 2021/22	Projected Outturn 2021/22	Projected Outturn 2021/22 - Funding
Expenditure		£'000	£'000	£'000	£'000	£'000
Community Projects						
Community Intervention	A	500	500	177	379	-
Bleachingfield Centre Remodelling Works	G	90	90	-	-	-
Dunbar Conservation Area Regeneration Scheme (CARS)	G	90	90	-	90	-
Support for Business	A	1,481	1,508	54	288	-
CCTV	A	230	230	2	10	-
Town Centre Regeneration	G	1,297	1,458	330	1,478	(1,458)
Total Community Projects		3,687	3,876	563	2,244	(1,458)
Town Centre Regeneration Grant		(1,297)	(1,458)	-	(1,458)	
Other Funding Sources		(90)	(90)	-	-	
Total Income: Community Projects		(1,387)	(1,548)	-	(1,458)	
ICT						
IT Programme (including Education)	G	2,800	2,800	1,899	3,045	(245)
Replacement - CRM Project (Customer Services)	G	-	47	2	47	-
Total ICT		2,800	2,847	1,902	3,092	(245)
Other Funding Sources		-	-	-	(245)	
Total Income: ICT		-	-	-	(245)	
Fleet						
Amenties - Machinery & Equipment - replacement	G	213	213	283	211	
Vehicles	A	2,325	3,028	2,356	2,535	
Waste Collection Vehicles	A	3,000	3,000	2,747	2,747	(2,747)

East Lothian Council

General Services Capital Budget Monitoring Summary 2021-22

as at 31 December 2021

	RAG	Annual (In-Year)				
		Approved Budget 2021/22	Updated Budget 2021/22	Actual 2021/22	Projected Outturn 2021/22	Projected Outturn 2021/22 - Funding
Expenditure		£'000	£'000	£'000	£'000	£'000
Total Fleet		5,538	6,241	5,386	5,492	(2,747)
Other Funding Sources	A	(3,000)	(3,000)		(2,747)	
Total Income: Fleet		(3,000)	(3,000)	-	(2,747)	
Open Space						
Cemeteries (Burial Grounds)	A	912	939	15	500	
Coastal / Flood Protection schemes - Haddington	A	250	325	-	15	
Coastal / Flood Protection schemes - Musselburgh	A	844	1,031	175	550	
Coastal Car Park Toilets	A	246	394	129	456	(148)
Core Path Plan	G	50	80	-	80	-
Mains Farm Town Park & Pavilion	G	100	70	81	107	(100)
Nature Restoration	G			-	109	(109)
Replacement Play Equipment	G	100	100	-	108	(108)
Ormiston Pump Track	G	-	-	103	90	(90)
Sports and Recreation LDP	A	1,227	1,235	111	172	(162)
Waste - New Bins	G	250	250	179	205	
Waste - Machinery & Equipment - replacement	G	40	40	72	85	
Total Open Space		4,020	4,464	865	2,476	(717)
Developer Contribution		(1,277)	(1,254)		(262)	
Other Funding Sources		(148)	(148)		(455)	
Total Income: Open Space		(1,425)	(1,402)	-	(716)	
Roads, Lighting and related assets						
Cycling Walking Safer Streets	A	469	544	248	313	(313)
East Linton Rail Stop / Infrastructure	G	1,520	1,520	2	1,520	-

East Lothian Council

General Services Capital Budget Monitoring Summary 2021-22

as at 31 December 2021

	RAG	Annual (In-Year)				
		Approved Budget 2021/22	Updated Budget 2021/22	Actual 2021/22	Projected Outturn 2021/22	Projected Outturn 2021/22 - Funding
Expenditure		£'000	£'000	£'000	£'000	£'000
Parking Improvements	A	230	230	60	184	-
Roads	G	6,854	6,929	4,061	6,851	(258)
Roads - externally funded projects	A	4,077	4,077	246	3,176	(3,176)
Total Roads, Lighting and related assets		13,150	13,300	4,616	12,044	(3,748)
Developer Contribution		(377)	(377)		(400)	
Other Funding Sources		(4,169)	(4,244)		(3,348)	
Total Income: Roads, Lighting and related assets		(4,546)	(4,621)	-	(3,748)	
Property - Education						
Aberlady Primary - extension	A	932	953	47	100	(100)
Blindwells Primary - new school	G	-	-	-	200	(200)
Cockenzie Primary - Internal Remodelling	G	31	31	0	31	(31)
Craighall Primary - New School (Phase 1)	G	-	-	-	200	(200)
Dunbar Primary - John Muir Campus - Early Learning and 1140	G	99	101	4	101	(101)
East Linton Primary - extension including Early Learning and 1140	A	200	200	-	-	-
Gullane Primary - extension including Early Learning and 1140	G	2,022	2,274	1,637	2,348	(174)
Haddington School (Infants & St. Mary)	A	25	25	0	-	-
Kingsmeadow Primary	A	25	25	-	-	-
Law Primary - extension including Early Learning and 1140	A	3,232	3,202	66	250	(250)
Letham Primary - New School	A	161	374	58	60	(42)
Musselburgh Grammar - upgrades	A	888	903	243	678	-
North Berwick High School - Extension	A	5,306	5,788	1,902	3,000	(3,000)
Ormiston Primary - extension	A	1,434	1,732	703	1,350	(1,104)
Pinkie St Peter's Primary - extension including Early Learning and 1140	A	3,312	3,469	16	600	(600)
Ross High School - extension	A	9,139	9,629	5,499	7,500	(1,266)
School Estate - Curriculum Upgrades	A	330	345	22	22	-
School Kitchens - 1140 Upgrades	A	319	317	473	459	(459)

East Lothian Council

General Services Capital Budget Monitoring Summary 2021-22

as at 31 December 2021

	RAG	Annual (In-Year)				
		Approved Budget 2021/22	Updated Budget 2021/22	Actual 2021/22	Projected Outturn 2021/22	Projected Outturn 2021/22 - Funding
Expenditure		£'000	£'000	£'000	£'000	£'000
St Gabriel's Primary - extension including Early Learning and 1140	G	940	1,178	294	600	(552)
Wallyford Primary - New School	A	-	-	13	6	-
Wallyford Learning Campus	G	11,310	11,700	10,682	16,500	(356)
West Barns Primary - extension including Early Learning and 1140	A	1,997	2,149	215	600	(600)
Whitecraig Primary - new school including Early Learning and 1140	G	297	307	52	315	(302)
Windygoul Primary - Early learning and 1140 extension	G	900	929	49	24	(24)
Unallocated 1140 Hours	G	1,000	1,000	-	-	-
Total Property - Education		43,899	46,631	21,973	34,943	(9,361)
Developer Contribution		(10,447)	(11,605)		(6,745)	
1140 Grant Income		(8,233)	(8,907)		(2,771)	
Other Funding Sources						
Total Income: Property - Education		(18,680)	(20,513)	-	(9,516)	
Property - Other						
Accelerating Growth		8,275	8,542	251	5,200	
- Cockenzie	A	-	-	160	839	(839)
- Blindwells New Town	A	354	364	51	173	(25)
- Innovation Park incl. Innovation Hub	A	921	1,178	20	389	(358)
- A1/QMU Junction	G	7,000	7,000	20	3,799	(2,397)
Brunton Hall - Improved Community Access	G	100	100	-	-	-
Court Accommodation - incl. SPOC	G	1,686	1,776	2	3	
Former Levenhall Nursery	A	-	-	5	5	-
Haddington Corn Exchange - upgrades	A	-	-	2	15	-
Haddington Town House - Refurbishment and Rewire	G	574	597	51	200	
Meadowmill - New Depot	G	-	476	303	476	
New ways of working Programme	A	773	1,523	0	32	
Port Seton - Community Centre Extension	G	-	15	0	15	-

East Lothian Council

General Services Capital Budget Monitoring Summary 2021-22

as at 31 December 2021

	RAG	Annual (In-Year)				
		Approved Budget 2021/22	Updated Budget 2021/22	Actual 2021/22	Projected Outturn 2021/22	Projected Outturn 2021/22 - Funding
Expenditure		£'000	£'000	£'000	£'000	£'000
Prestongrange Museum	A	934	971	53	257	(257)
Property Renewals	G	3,000	3,000	2,733	3,135	(135)
Replacement Of Movable Pool Floors To Sports Centres	-	-	36	(116)	(0)	
Replacement Childrens House	G	1,549	1,549	-	-	
Sports Centres	G	200	360	148	360	
Water meter size reduction	A	-	14	-	-	
Whitecraig Community Centre	A	-	96	0	50	
Total Property - Other		17,090	19,054	3,435	9,748	(4,011)
Developer Contribution		-				
Other Funding Sources		(3,565)	(3,685)		(4,011)	
Total Income: Property - Other		(3,565)	(3,685)	-	(4,011)	
Total Property Spend - Education and Other		60,989	65,685	25,408	44,691	
Total Income: Property - Education and Other		(22,245)	(24,198)		(13,527)	(13,372)
Capital Plan Fees	A	1,322	1,322	-	2,081	-
Total Gross Expenditure		91,506	97,735	38,740	72,121	(22,287)
Income						
Developer Contribution		(12,102)	(13,237)		(7,407)	
1140 Grant Income		(8,233)	(8,907)		(2,771)	
1140 CFCR from Revenue					-	
Town Centre Regeneration Grant		(1,297)	(1,458)		(1,458)	
Other Funding Sources		(10,972)	(11,166)		(10,810)	
Scottish Government General Capital Grant		(7,983)	(7,983)		(7,983)	
Total Income		(40,586)	(42,752)		(30,429)	

East Lothian Council
General Services Capital Budget Monitoring Summary 2021-22
as at 31 December 2021

	RAG	Annual (In-Year)				
		Approved Budget 2021/22	Updated Budget 2021/22	Actual 2021/22	Projected Outturn 2021/22	Projected Outturn 2021/22 - Funding
		£'000	£'000	£'000	£'000	£'000
Expenditure						
<hr/>						
Borrowing Requirement		50,920	54,983		41,692	

RAG

RED (trouble) - Project is at risk to miss a scheduled completion date, may be over budget or out of scope. Immediate action required

AMBER (danger) - Project may be at risk if issues are not addressed. Attention required

GREEN (all good) - Project is on track to meet scheduled parameters

Funding

The Projected Outturn - Funding column shows the total external funding per budget line excluding General Capital Grant.
 The difference between the Total Income projection (excluding General Capital Grant) of £22,446 and the Funding column total of £22,287 is Developer Contributions receivable for projects completed in a prior financial year.

Appendix 6
 East Lothian Council
 Budget Monitoring HRA 202/22 - Period 9

	2021/22 Budget £'000	2021/22 Actual to Date £'000	2021/22 Budget to Date £'000	2021/22 Budget Variance to Date £'000
Total Income	-34,641	-25,643	-25,856	213
Total Expenditure	32,402	11,939	11,844	95
(Surplus) / Deficit for Year	-2,239	-13,704	-14,012	308

	2021/22 Budget £'000
Management of Balances	
Opening (Surplus) / Deficit	-1,705
CFCR	2,500
(Surplus) / Deficit for Year	-2,239
Closing (Surplus) / Deficit	-1,444

Appendix 7
East Lothian Council
Budget Monitoring HRA Capital 2021/22 - Period 9

	2021/22 Budget	2021/22 Actual to Date	2021/22 Budget to Date	2021/22 Budget Variance to Date
	£'000	£'000	£'000	£'000
Modernisation	15,888	7,301	11,916	-4,615
New Council Housing	12,031	8,548	10,159	-1,611
Fees	1,477	0	0	0
Mortgage to Rent	280	170	0	170
TOTAL	29,676	16,019	22,075	-6,056

Funded By:

	2021/22 Budget	2021/22 Actual to Date	2021/22 Budget to Date	2021/22 Budget Variance to Date
	£'000	£'000	£'000	£'000
Grants	-4,500	-5,774	-3,375	-2,399
Grants MTR	-196	-111	0	-111
CFCR	-2,500	-2,500	-2,500	0
Borrowing	-22,480	0	0	0
TOTAL	-29,676	-8,385	-5,875	-2,510