

GENERAL FUND REVENUE ACCOUNT OUTTURN 2021/22

A summary of the overall outturn for the General Fund Revenue Account is shown in the table below:

Portfolio	Final Budget £M	Outturn £M	Outturn Variance £M
Children's Social Care	46.56	53.62	7.06 A
Communities, Culture & Heritage	12.16	10.78	1.38 F
Customer Service & Transformation	47.79	49.84	2.05 A
Education	11.20	12.89	1.69 A
Environment	1.69	1.39	0.30 F
Finance & Capital Assets	1.71	1.78	0.07 A
Growth	7.09	4.90	2.19 F
Health & Adult Social Care	83.31	83.37	0.06 A
Leader	5.15	4.88	0.27 F
Total Portfolios	216.65	223.42	6.77 A
Levies & Contributions	0.09	0.09	0.00 A
Capital Asset Management	7.95	6.07	1.88 F
Net Housing Benefit Payments	0.00	0.05	0.05 A
Other Expenditure & Income	(54.04)	(67.59)	13.55 F
Net Revenue Expenditure	170.66	162.04	8.61 F
Council Tax	(103.68)	(103.68)	0.00
Business Rates	(23.25)	(23.25)	0.00
Non-Specific Government Grants	(43.73)	(46.04)	2.31 F
Total Financing	(170.66)	(172.97)	2.31 F
(SURPLUS)/DEFICIT before transfer to reserves	0.00	(10.93)	10.93 F
Transfer to Reserves – Year End Surplus		10.93	10.93 A
(SURPLUS)/DEFICIT	0.00	0.00	0.00

Numbers are rounded

The business as usual (BAU) outturn variance and movement since quarter 3 is shown in the following table:

Portfolio	BAU Outturn Variance £M	BAU Forecast Variance Qtr 3 £M	BAU Movement from Qtr 3 £M
Children's Social Care	7.31 A	6.30 A	1.01 A
Communities, Culture & Heritage	0.63 F	0.30 F	0.33 F
Customer Service & Transformation	1.93 A	0.29 A	1.64 A
Education	1.94 A	1.60 A	0.34 A
Environment	0.40 F	0.07 F	0.33 F
Finance & Capital Assets	0.27 F	0.13 F	0.14 F
Growth	3.45 F	1.00 F	2.45 F
Health & Adult Social Care	0.04 A	1.09 A	1.05 F
Leader	0.30 F	0.05 F	0.26 F
Total Portfolios	6.15 A	7.75 A	1.60 F
Levies & Contributions	0.00	0.00	0.00
Capital Asset Management	1.88 F	0.60 F	1.28 F
Net Housing Benefit Payments	0.05 A	0.00	0.05 A
Other Expenditure & Income	13.55 F	6.88 F	6.67 F
Net Revenue Expenditure	9.23 F	0.27 A	9.50 F
Council Tax	0.00	0.00	0.00
Business Rates	0.00	0.00	0.00
Non-Specific Government Grants	0.41 F	0.27 F	0.14 F
Total Financing	0.41 F	0.27 F	0.14 F
(SURPLUS)/DEFICIT before transfer to reserves	9.64 F	0.00	9.64 F

Numbers are rounded

The COVID-19 outturn variance and movement since quarter 3 is shown in the following table:

Portfolio	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Children's Social Care	0.25 F	0.30 F	0.05 A
Communities, Culture & Heritage	0.75 F	0.05 A	0.80 F
Customer Service & Transformation	0.12 A	0.03 A	0.09 A
Education	0.25 F	0.02 A	0.27 F
Environment	0.10 A	0.12 A	0.02 F
Finance & Capital Assets	0.33 A	0.90 A	0.57 F
Growth	1.26 A	1.37 A	0.11 F
Health & Adult Social Care	0.02 A	0.02 A	0.00
Leader	0.03 A	0.03 A	0.00
Total Portfolios	0.61 A	2.24 A	1.63 F
Levies & Contributions	0.00	0.00	0.00
Capital Asset Management	0.00	0.00	0.00
Net Housing Benefit Payments	0.00	0.00	0.00
Other Expenditure & Income	0.00	0.72 F	0.72 A
Net Revenue Expenditure	0.61 A	1.51 A	0.90 F
Council Tax	0.00	0.00	0.00
Business Rates	0.00	0.00	0.00
Non-Specific Government Grants	1.90 F	1.51 F	0.39 F
Total Financing	1.90 F	1.51 F	0.39 F
(SURPLUS)/DEFICIT before transfer to reserves	1.29 F	0.00	1.29 F

Numbers are rounded

The quarter 3 forecast assumed a drawdown of £6.75M from the Social Care Demand Reserve and £1.45M use of centrally held budgets (£0.73M for BAU and £0.72M for COVID-19) to achieve an overall break even position. These forecasts are included within the Other Expenditure & Income lines in the tables above.

EXPLANATIONS BY PORTFOLIO

1. CHILDREN'S SOCIAL CARE PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a deficit of **£7.31M** at year-end for business as usual (BAU) activities. The Portfolio outturn variance has moved adversely by **£1.01M** from the position reported at quarter 3.

In addition, a **£0.25M** surplus has arisen on the COVID-19 pandemic budget, an adverse movement of £0.05M from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movement from Qtr 3
	£M	Qtr 3 £M	Qtr 3 £M
Portfolio Outturn business as usual	7.31 A	6.30 A	1.01 A
COVID-19 Pandemic	0.25 F	0.30 F	0.05 A
Total	7.06 A	6.00 A	1.06 A

A summary of the Portfolio business as usual outturn variance and movement since the last quarter is shown in the table below:

Service Area	BAU Outturn Variance	BAU Forecast Variance	BAU Movement from Qtr 3
	£M	Qtr 3 £M	Qtr 3 £M
Children Looked After	4.56 A	4.08 A	0.48 A
Multi Agency Safeguarding Hub & Children in Need	0.32 A	0.43 A	0.11 F
Prevention & Inclusion Service	0.17 A	0.18 A	0.01 F
Quality Assurance Business Unit	0.30 A	0.30 A	0.00
Specialist Core Services	1.61 A	1.16 A	0.45 A
Divisional Management & Legal	0.41 A	0.15 A	0.26 A
Targeted & Restorative Services	0.13 A	0.08 A	0.05 A
Early Help	0.17 F	0.08 F	0.09 F

Other	0.02 F	0.00	0.02 F
Total	7.31 A	6.30 A	1.01 A

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Children Looked After	0.48 A	The adverse movement of £0.48M from Quarter 3 relates to additional Residential and Independent Fostering Agency placement costs. Details of these placement moves and cost increases are provided to the service area teams so work can be undertaken to minimise these costs moving forward.
Specialist Core Services	0.45 A	The agency numbers have not decreased as planned due to the need to retain agency whilst the new staffing structure is implemented. Additionally, preventative spend has been increasing each month due to high demand. These two adverse movements from quarter 3 total £0.83M. This has been partially offset by additional Public Health grant funding of £0.38M.
Divisional Management & Legal	0.26 A	There has been an adverse movement of £0.26M from quarter 3 following an adjustment of the agency budget to better reflect where the services have incurred the spend. These service areas are Specialist Core Services and the Multi Agency Safeguarding Hub & Children in Need Team.

A summary of the Portfolio COVID-19 outturn variance and movement since the last quarter is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Children Looked After	0.33 F	0.33 F	0.00
Specialist Core Services	0.08 A	0.00	0.08 A
Divisional Management & Legal	0.00	0.03 A	0.03 F

Total	0.25 F	0.30 F	0.05 F
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There are no SIGNIFICANT COVID-19 variance movements between quarter 3 and outturn for the Portfolio.

2. COMMUNITIES, CULTURE & HERITAGE PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a surplus of **£0.63M** for business as usual (BAU) activities. The Portfolio outturn variance has moved favourably by **£0.33M** from the position reported at quarter 3.

In addition, a **£0.75M** surplus has arisen on the COVID-19 pandemic budget, a favourable movement of £0.80M from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movement from
	Qtr 3	Qtr 3	Qtr 3
	£M	£M	£M
Portfolio Outturn business as usual	0.63 F	0.30 F	0.33 F
COVID-19 Pandemic	0.75 F	0.05 A	0.80 F
Total	1.38 F	0.25 F	1.13 F

A summary of the Portfolio business as usual forecast variance and movement since Quarter 3 is shown in the table below:

Service Area	BAU Outturn Variance	BAU Forecast Variance	BAU Variance Movement from
	Qtr 3	Qtr 3	Qtr 3
	£M	£M	£M
Community Safety	0.04 F	0.00	0.04 F
Cultural Services	0.11 A	0.09 A	0.02 A
Grants to Voluntary Organisations	0.10 F	0.08 F	0.02 F
Housing Needs	0.09 A	0.00	0.09 A
Private Sector Housing	0.05 F	0.08 F	0.03 A
Social Fund	0.54 F	0.15 F	0.38 F
Stronger Communities	0.10 F	0.08 F	0.02 F
Total	0.63 F	0.30 F	0.33 F

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Social Fund	0.38 F	The favourable variance relates to additional income received to fund the support to the Afghan Bridging Hotel.

A summary of the Portfolio COVID-19 outturn variance and movement since Quarter 3 is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Private Sector Housing	0.10 A	0.10 A	0.00
Cultural Services	0.10 F	0.05 F	0.08 F
Stronger Communities	0.72 F	0.00	0.72 F
Total	0.75 F	0.05 A	0.80 F

The SIGNIFICANT COVID-19 movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Stronger Communities	0.72 F	The favourable variance relates to the application of COVID-19 grants for Winter Fund, Practical Support, Clinically Extremely Vulnerable to costs already forecasted under BAU.

3. CUSTOMER SERVICE & TRANSFORMATION PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a deficit of **£1.93M** at year-end for business as usual (BAU) activities. The Portfolio outturn variance has moved adversely by **£1.64M** from the position reported at quarter 3.

In addition, a **£0.12M** deficit has arisen on the COVID-19 pandemic budget, an adverse movement of £0.09M from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Portfolio Outturn business as usual	1.93 A	0.29 A	1.64 A
COVID-19 Pandemic	0.12 A	0.03 A	0.09 A
Total	2.05 A	0.32 A	1.73 A

A summary of the Portfolio business as usual outturn variance and movement since the last quarter is shown in the table below:

Service Area	BAU Outturn Variance	BAU Forecast Variance	BAU Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Business Support	0.36 A	0.25 A	0.11 A
City Services – Commercial Services	0.53 A	0.15 A	0.38 A
City Services – District Teams	0.33 A	0.24 A	0.09 A
City Services – Trees & Ecology	0.15 A	0.15 A	0.00
City Services – Waste Operations	0.67 F	0.64 F	0.03 F
Green City & Place Trading	0.31 F	0.34 F	0.03 A
Customer Services	0.40 F	0.33 F	0.07 F
IT Services	0.68 A	0.44 A	0.24 A
Supplier Management	1.44 A	0.51 A	0.93 A
Registration of Electors & Elections Costs	0.17 F	0.12 F	0.05 F

Others	0.01 F	0.02 F	0.01 A
Total	1.93 A	0.29 A	1.64 A

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
City Services – Commercial Services	0.38 A	The adverse movement of £0.38M is made of an adverse movement on School Ground Maintenance of £0.20M due to increased vehicle costs and use of agency staff increasing expenditure above contracted income levels. There is also an adverse movement on Play Areas of £0.20M following additional recharges from the Landscapes team at outturn. Adverse movements on Pest Control of £0.06M and Special Projects of £0.06M offset by a favourable movement on the Golf Course of £0.14M from increased income in Q3 and reduced spend on equipment.
IT Services	0.24 A	The main reason for the adverse variance of £0.24M was due to the anticipated saving relating the centralisation of telephones and licenses was not achieved, as rationalising of licenses in particular has not taken place.
Supplier Management	0.93 A	Energy inflation, most notably in the Street Lighting contract has increased significantly since quarter 3 and the overspend increased by £0.11M. This combined with a delay in the re-financing of the Street lighting PFI contract £0.5M and a lower than forecast 'Gainshare' income from the Highways activities of £0.32M have contributed to the overall movement of £0.93M.

A summary of the Portfolio COVID-19 outturn variance and movement since the last quarter is shown in the table below:

Service Area	COVID Outturn Variance	COVID Forecast Variance Qtr 3	COVID Variance Movement from Qtr 3
	£M	£M	£M
IT Services	0.09 A	0.06 A	0.03 A
City Services – Commercial Services	0.06 F	0.06 F	0.00
City Services – District Teams	0.00	0.07 A	0.07 F
City Services – Waste Operations	0.09 A	0.04 F	0.13 A
Total	0.12 A	0.03 A	0.09 A

There are no SIGNIFICANT COVID-19 variance movements between quarter 3 and Outturn for the Portfolio.

4. EDUCATION PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a deficit of **£1.94M** at year-end for business as usual (BAU) activities. The Portfolio outturn variance has moved adversely by **£0.34M** from the position reported at quarter 3.

In addition, a **£0.25M** surplus has arisen on the COVID-19 pandemic budget, a favourable movement of £0.27M from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Portfolio Outturn business as usual	1.94 A	1.60 A	0.34 A
COVID-19 Pandemic	0.25 F	0.02 A	0.27 F
Total	1.69 A	1.62 A	0.07 A

A summary of the Portfolio business as usual outturn variance and movement since the last quarter is shown in the table below:

Service Area	BAU Outturn Variance	BAU Forecast Variance	BAU Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Education - Early Years and Asset Mgt	0.04 A	0.04 A	0.00
Education - High Needs and Schools	1.92 A	1.56 A	0.36 A
Other	0.02 F	0.00	0.02 F
Total	1.94 A	1.60 A	0.34 A

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Education - High Needs and Schools	0.36 A	There was an adverse movement due to forecasted savings, including income targets, not being achieved across the various Education teams. There was also additional spend for placements within the Jigsaw service.

A summary of the Portfolio COVID-19 outturn variance and movement since the last quarter is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Education - High Needs and Schools	0.02 A	0.02 A	0.00
Education - Early Years and Asset Mgt	0.27 F	0.00	0.27 F
Total	0.25 F	0.02 A	0.27 F

The SIGNIFICANT COVID-19 movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Education - Early Years and Asset Mgt	0.27 F	Additional grant income was received to meet the pressures mitigating the impact of COVID-19 within the Home to School Transport service.

Dedicated Schools Grant (DSG) Note:

	£M
Balance brought forward from 2020/21	8.93
Early Years Pressures 2021/22	0.93
High Needs Pressures 2021/22	0.86
Covid-19 Pressures	0.15
Other Schools/CSSB	0.22
Carry Forward Deficit (Cumulative)	11.09

The outturn for the Dedicated Schools Grant (DSG) is an £11.09M cumulative deficit which includes £0.15M for Covid-19 related pressures. The variance includes a cumulative DSG deficit of £8.93M brought forward from 2020/21. The DSG Grant is ring-fenced and the deficit will not impact on the General Fund and non-school services the Council provides. Pressures on the High Needs services is a nationally recognised issue with significant pressures reported in most local authorities.

This deficit is being driven by significant annual increases in numbers and complexity of Education Health Care Plans (EHCPs).

High Needs funding will increase by about 11% in 2022/23 to £37M. The Special Education Needs & Disabilities (SEND) team have an ongoing strategic review of the High Needs activity to manage demand for SEND services. This includes increasing resources for earlier intervention and providing additional places in special schools to reduce the number of pupils being placed in highly expensive placements in independent school settings.

There continues to be pressures in the Early Years block arising from reduced funding, both in year and prior year adjustments, because of a reduction in children being placed in Early Years settings.

5. ENVIRONMENT PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a surplus of **£0.40M** at year-end for business as usual (BAU) activities. The Portfolio outturn variance has moved favourably by **£0.33M** from the position reported at quarter 3.

In addition, a **£0.10M** deficit has arisen on the COVID-19 pandemic budget, a favourable movement of £0.02M from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Portfolio Outturn business as usual	0.40 F	0.07 F	0.33 F
COVID-19 Pandemic	0.10 A	0.12 A	0.02 F
Total	0.30 F	0.05 A	0.35 F

A summary of the Portfolio business as usual outturn variance and movement since the last quarter is shown in the table below:

Service Area	BAU Outturn Variance	BAU Forecast Variance	BAU Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Bereavement Services	0.11 A	0.02 A	0.09 A
Directorate & Portfolio Management	0.11 A	0.00	0.11 A
Environmental Health & Scientific Services	0.26 F	0.02 F	0.24 F
Port Health & Trading Standards	0.18 F	0.09 F	0.09 F
Registration Services	0.14 F	0.02 A	0.16 F
Other	0.04 F	0.00	0.04 F
Total	0.40 F	0.07 F	0.33 F

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Environmental Health & Scientific Services	0.24 F	Difficulties experienced in recruiting for enforcement and technical staff have increased vacancy savings within the service. In addition, the revisions to the litter enforcement contract have reduced the forecast deficit in relation to this arrangement.

A summary of the Portfolio COVID-19 outturn variance and movement since the last quarter is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Bereavement Services	0.19 A	0.19 A	0.00
Registration Services	0.09 F	0.09 F	0.00
Other	0.00 F	0.02 A	0.11 F
Total	0.10 A	0.12 A	0.11 F

There are no SIGNIFICANT COVID-19 variance movements between quarter 3 and outturn for the Portfolio.

6. FINANCE & CAPITAL ASSETS PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a surplus of **£0.27M** at year-end for business as usual (BAU) activities. The Portfolio outturn variance has moved favourably by **£0.14M** from the position reported at quarter 3.

In addition, a **£0.33M** deficit has arisen on the COVID-19 pandemic budget, a favourable movement of **£0.57M** from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Portfolio Outturn business as usual	0.27 F	0.13 F	0.14 F
COVID-19 Pandemic	0.33 A	0.90 A	0.57 F
Total	0.06 A	0.77 A	0.71 F

A summary of the Portfolio business as usual outturn variance and movement since the last quarter is shown in the table below:

Service Area	BAU Outturn Variance	BAU Forecast Variance	BAU Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Accounts Receivable	0.22 F	0.04 F	0.18 F
Commercialisation	0.59 A	0.02 A	0.57 A
Leisure Client	0.25 F	0.04 F	0.21 F
Property Portfolio Management	0.08 F	0.00	0.08 F
Risk Management	0.06 F	0.05 F	0.01 F
Other	0.25 F	0.02 F	0.23 F
Total	0.27 F	0.13 F	0.14 F

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Commercialisation	0.59 A	Savings to meet the Commercialisation efficiency savings target have not been identified in full during 2021/22. (£0.54M). PPE expenditure for the council was higher than expected by £0.05M.
Leisure Client	0.21 F	The impact of COVID-19 on our estimate for lost income is less than originally forecast for 2021/22.

A summary of the Portfolio COVID-19 outturn variance and movement since the last quarter is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Local Taxation & Benefits Service	0.21 A	0.95 A	0.74 F
Other	0.12 A	0.05 F	0.17 A
Total	0.33 A	0.90 A	0.57 F

The SIGNIFICANT COVID-19 pressures movements between quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Local Taxation & Benefits Service	0.74 F	The recovery of court costs has not been as bad as forecast (£0.56M) and therefore there has been a lower contribution to the court costs bad debt provision than forecast (£0.14M). There is also a lower than forecast spend on additional staffing costs to manage through the COVID-19 period (£0.04M).

7. GROWTH PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a surplus of **£3.45M** at year-end for business as usual (BAU) activities. The Portfolio outturn variance has moved favourably by **£2.45M** from the position reported at quarter 3.

In addition, a **£1.26M** deficit has arisen on the COVID-19 pandemic budget, a favourable movement of £0.11M from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Portfolio Outturn business as usual	3.45 F	1.00 F	2.45 F
COVID-19 Pandemic	1.26 A	1.37 A	0.11 F
Total	2.19 F	0.37 A	2.56 F

A summary of the Portfolio business as usual outturn variance and movement since the last quarter is shown in the table below:

Service Area	BAU Outturn Variance	BAU Forecast Variance	BAU Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Central Repairs & Maintenance	0.71 F	0.62 F	0.09 F
Parking & Itchen Bridge	0.03 F	0.06 F	0.03 A
Skills	0.10 F	0.10 F	0.00
Sustainability	0.09 F	0.09 F	0.00
Transportation	2.40 F	0.01 F	2.39 F
Flood Risk Management	0.09 F	0.18 F	0.09 A
Property Services	0.16 F	0.02 A	0.18 F
Planning	0.16 A	0.04 A	0.12 A
Other	0.03 F	0.00	0.03 F
Total	3.45 F	1.00 F	2.45 F

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Transportation	2.39 F	The favourable movement relates to a lower than expected subsidy claim for the £1 bus fares of £0.28M, the use of Contain Outbreak Management Fund (COMF) of £1.53M to cover some of the additional support provided to bus operators, a surplus in the concessionary fares budget of £0.11M, £0.23M additional income and favourable variances on salary budgets of £0.24M.

A summary of the Portfolio COVID-19 outturn variance and movement since the last quarter is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Parking & Itchen Bridge	0.85 A	0.85 A	0.00
Planning	0.20 A	0.30 A	0.10 F
Economic Development	0.05 A	0.05 A	0.00
Transportation	0.16 A	0.17 A	0.01 F
Total	1.26 A	1.37 A	0.11 F

There are no SIGNIFICANT COVID-19 variance movements between quarter 3 and outturn for the Portfolio.

8. HEALTH & ADULT SOCIAL CARE PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a deficit of **£0.04M** at year-end for business as usual (BAU) activities. The Portfolio outturn variance has moved favourably by **£1.05M** from the position reported at quarter 3.

In addition, a **£0.02M** deficit has arisen on the COVID-19 pandemic budget, no movement from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movemen t from
	£M	Qtr 3 £M	Qtr 3 £M
Portfolio Outturn business as usual	0.04 A	1.09 A	1.05 F
COVID-19 Pandemic	0.02 A	0.02 A	0.00
Total	0.06 A	1.11 A	1.05 F

A summary of the Portfolio business as usual outturn variance and movement since the last quarter is shown in the table below:

Service Area	Outturn Variance	BAU Forecast Variance	Movement from
	£M	Qtr 3 £M	Qtr 3 £M
Adults – Adult Services Management	0.05 F	0.11 A	0.16 F
Adults – Long Term	1.83 A	1.06 A	0.77 A
Adults – Provider Services	0.01 A	0.18 A	0.17 F
Adults - Reablement & Hospital Discharge	0.44 F	0.39 A	0.83 F
Adults – Safeguarding Adult Mental Health & Out of Hours	0.36 A	0.33 A	0.03 A
ICU – Provider Relationships	0.97 F	0.36 F	0.61 F
ICU – System Redesign	0.14 F	0.14 F	0.00
Public Health – Non-ringfenced	0.56 F	0.48 F	0.08 F
Total	0.04 A	1.09 A	1.05 F

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Adults – Long Term	0.77 A	There is an adverse movement since quarter 3 due to recoding of Hospital Discharge costs from Reablement to Long Term Care. They were held separately in Reablement during the year to manage the process separately from all ‘business as usual’ activity i.e. to keep costs coded separate. At year end these costs have been allocated to long term care to enable visibility for completion of year end reporting and comparators.
Adults - Reablement & Hospital Discharge	0.83 F	There is a favourable movement since quarter 3 due to an element of recoding of costs from Reablement to Long Term care due to Hospital Discharges, as per the description above (equal/opposite). There is also a £0.04M favourable variance due to Section 75 payments forecast to be paid to the NHS which subsequently were not required following discussions with the Clinical Commissioning Group.
ICU – Provider Relationships	0.61 F	There is a favourable movement since quarter 3 due to a further £0.39M of Public Health grant allocated against Housing Related Support, £0.16M of Omicron Support Funding and £0.06M relating to various smaller level contract savings.

A summary of the Portfolio COVID-19 outturn variance and movement since the last quarter is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Adults - Adult Services Management	0.02 A	0.02 A	0.00
Total	0.02 A	0.02 A	0.00

There are no SIGNIFICANT COVID-19 variance movements between quarter 3 and outturn for the Portfolio.

9. LEADER PORTFOLIO

KEY REVENUE ISSUES – OUTTURN 2021/22

The Portfolio has a surplus of **£0.30M** at year-end for business as usual (BAU) activities. The Portfolio outturn variance has moved favourably by **£0.25M** from the position reported at quarter 3.

In addition, a **£0.03M** deficit has arisen on the COVID-19 pandemic budget, no movement from the position reported at quarter 3.

	Outturn Variance	Forecast Variance	Movement from
		Qtr 3	Qtr 3
	£M	£M	£M
Portfolio Outturn business as usual	0.30 F	0.05 F	0.25 F
COVID-19 Pandemic	0.03 A	0.03 A	0.00
Total	0.27 F	0.02 F	0.25 F

A summary of the Portfolio business as usual outturn variance and movement since the last quarter is shown in the table below:

Service Area	BAU Outturn Variance	BAU Forecast Variance	BAU Movement from
		Qtr 3	Qtr 3
	£M	£M	£M
Corporate Communications	0.28 F	0.00	0.28 F
HR Services	0.02 F	0.05 F	0.03 A
Total	0.30 F	0.05 F	0.25 F

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for the Portfolio are:

Service Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation:
Corporate Communications	0.28 F	Additional grant income was received, including funding for the provision of a call centre for COVID-19 testing for the Southampton NHS Foundation Trust.

A summary of the Portfolio COVID-19 outturn variance and movement since the last quarter is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Licensing	0.03 A	0.03 A	0.00
Total	0.03 A	0.03 A	0.00

The are no SIGNFICANT COVID-19 variance movements between quarter 3 and Outturn for the Portfolio.

10. NON-PORTFOLIO BUDGETS

KEY REVENUE ISSUES – OUTTURN 2021/22

Non-Portfolio budgets had a surplus of **£15.79M** at year-end for business as usual activities (BAU). This a favourable movement of **£8.04M** from the position reported at quarter 3.

In addition, there is a **£1.90M** surplus on the COVID-19 pandemic budget, an adverse movement of £0.33M from the position reported at quarter 3.

	Outturn Variance £M	Forecast Variance Qtr 3 £M	Movement from Qtr 3 £M
Business as usual	15.79 F	7.75 F	8.04 F
COVID-19 Pandemic	1.90 F	1.57 F	0.33 A
Total	17.69 F	9.32 F	8.37 F

A summary of the Non-Portfolio business as usual outturn variance and movement since quarter 3 is shown in the table below. The Other Expenditure & Income quarter 3 forecast includes the use of corporate resources to achieve an overall break even position.

Service Area	BAU Outturn Variance £M	BAU Forecast Variance Qtr 3 £M	BAU Variance Movement from Qtr 3 £M
Capital Asset Management	1.88 F	0.60 F	1.28 F
Net Housing Benefits Payment	0.05 A	0.00	0.05 A
Other Expenditure & Income	13.55 F	6.88 F	6.67 F
Non-Specific Government Grants & Other Funding	0.41 F	0.27 F	0.14 F
Total	15.79 F	7.75 F	8.04 F

The SIGNIFICANT business as usual movements between Quarter 3 and Outturn for Non-Portfolio budgets are:

Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation
Capital Asset Management	1.28 F	Lower borrowing costs due to rephasing/slippage in the capital programme and increased returns on higher investment/cash balances.
Other Expenditure & Income	6.67 F	Use of centrally held budgets reduced by £5.46M, £1.08M increase in use of the Social Care Demand Reserve to meet social care pressures and additional £0.13M unallocated income written out.

A summary of the Portfolio COVID-19 outturn variance and movement since quarter 3 is shown in the table below:

Service Area	COVID Outturn Variance £M	COVID Forecast Variance Qtr 3 £M	COVID Variance Movement from Qtr 3 £M
Other Expenditure & Income	0.00	0.72 F	0.72 A
Non-Specific Government Grants & Other Funding	1.90 F	1.51 F	0.39 F
Total	1.90 F	2.23 F	0.33 A

The SIGNIFICANT COVID-19 variance movements between quarter 3 and Outturn for Non-Portfolio budgets are:

Area	Movement in Variance between Qtr 3 and Outturn 2021/22 £M	Explanation
Other Expenditure & Income	0.72 A	The overall COVID-19 outturn variance was a surplus and not a deficit as had been forecast, so no corporate resources were required to be applied to achieve a break even position.
Non-Specific Government Grants	0.39 F	Additional COVID new burdens funding.