

EAST RENFREWSHIRE COUNCIL

CABINET

4 March 2021

Report by Head of Accountancy (Chief Financial Officer)

ESTIMATED REVENUE BUDGET OUT-TURN 2020/21

**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2020/21. The report provides details of expected year end variances for each department at period 9 and is based on the financial position as at 31 December 2020 and subsequent assessment of pressures arising from COVID-19.

**RECOMMENDATION**

2. It is recommended that:
  - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 and note the significant reported improvement in the probable out-turn position;
  - instruct departments to continue to avoid all non-essential spending;
  - management action is taken to remedy any avoidable forecast overspends;
  - all departments continue to closely monitor their probable out-turn position.

**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 9 against the Council's approved revenue budget for 2020/21, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2020/21 approved by the Council has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 28 January 2021 report to Council	260,896
Additional Grant Funding	
Total net expenditure to be monitored	<u>260,896</u>

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £1,101,800 has been added to reflect capital charging policies. This sum does not require to be funded.

## BUDGET PERFORMANCE

- As at 31 December 2020, the estimated year end position shows a net underspend of £1,718k based on current information and taking account of additional grant funding confirmed and anticipated to date. For General Fund services the projected underspend is £1,814k and together with the projected shortfall in Council Tax collection of £450k the total forecast underspend on General Fund services is £1,364k. The variance is made up of unfunded COVID pressures £1,108k offset by managed underspends of £2,472k. This reflects a significant improvement on the position reported to Cabinet on 28 January 2021 and is due to various increases in anticipated grant funding, a substantial reduction in the shortfall forecast by ERCLT, a significant reduction in the projected PPE operational expenditure, and director's continuing to avoid all non-essential spend as instructed by Council.

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

Department	Forecast Out-turn £'000				
	P1	P3	P5	P7	P9
Education	(7,832)	(3,643)	(3,193)	(2,955)	(1,703)
Contribution (to) IJB	0	0	0	0	0
Environment (Incl. O/Housing)	(1,600)	(1,127)	(1,114)	(1,576)	(1,571)
Environment – Support	(2,775)	(3,090)	(3,080)	(1,000)	(265)
Corporate & Community – Cmm. Res	(330)	94	123	91	(78)
Corporate & Community - Support	(559)	(407)	(329)	(280)	(325)
Chief Executive's Office	(22)	(26)	(25)	(75)	(77)
Chief Executive's Office – Support	(34)	(29)	(14)	(8)	(11)
Other Expenditure & Income	148	148	148	148	148
Joint Boards	30	30	38	38	38
Corporate Contingency	49	49	49	49	49
HSCP	0	0	0	0	0
Additional Net GRG Funding	596	596	596	596	596
Additional COVID-19 Support Funding	4,394	5,013	5,013	5,013	5,013
Housing Revenue Account	(150)	(485)	(294)	(101)	(96)
<b>Total £ Variance</b>	<b>(8,085)</b>	<b>(2,877)</b>	<b>(2,082)</b>	<b>(60)</b>	<b>1,718</b>
Total Budgeted Expenditure	260,470	260,470	260,470	260,896	260,896
<b>% Variance</b>	<b>3.10%</b>	<b>1.10%</b>	<b>0.8%</b>	<b>0.0%</b>	<b>0.66%</b>

Notable variances are as follows:-

**i) Education**

Period 9 figures have been prepared on a probable out-turn basis and therefore reflect anticipated full year costs. The forecast based on the information currently available indicates an overspend of £1,703k. This reflects pressures of £2,242k arising as a result of the COVID pandemic, offset by £539k of projected normal operational underspends. Additional department specific funding announced in relation to COVID pressures has been taken into account when preparing this forecast as has an assumed level of support for lost sales, fees and charges income.

In summary the main variances relate to detriment payments made to supply staff for the period from April to June (£496k), additional staff costs for pupil supervision (£278k), the costs of enhanced cleaning regime in educational establishments (£602k), additional costs associated with cleaning and hygiene supplies and PPE (£554k), additional support required for ERCL (£179k), and a loss of income in relation to sales, fees and charges (£1349k).

These overspends are partially offset by estimated support for loss of income (£355k), savings on utilities (£60k) food provisions (£628k) and pupil transport (£151k). Operational underspends in staffing (£171k), property costs (£301k) and other costs (£91k). The main movements from that reported in Per 07 relate to a reduction in anticipated Pupil Transport Costs (£141k) and in the level of support forecast to be required by ERCLT following the extension of the Coronavirus Job Retention Scheme and the move to current restrictions (£1,175k).

**ii) Environment**

An overspend of £1,571k is forecast which reflects pressures of £1,880k arising as a result of the COVID pandemic, offset by £309k of projected normal operational underspends.

Planning income forecast under recovery has been reduced due to assumed receipt of offset Government grant. Commercial rent income for the new Greenlaw Business Centre will be delayed until 2021/22. Sports pitch, events and special uplifts income has also been adversely affected.

Additional costs were incurred as kerbside recycling collections were replaced with (the more expensive) weekly grey bin collections in recent months. Increased expenditure was also required to provide additional temporary homeless accommodation and this also prevented planned savings in this area from being progressed.

Unrelated to COVID, additional work required to bring the Greenhags site up to an agreed standard prior to hand over to the new operator in terms of the Clyde Valley Residual Waste Project has now been completed. The forecast overspend includes both the cost of the remedial works undertaken and the site management fees that were incurred prior to the site hand over. Elements of operational underspends are within Payroll costs, Non Operational Property costs and the Disposal of Recyclables operations.

**iii) Environment - Support**

An overspend of £265k is forecast which reflects pressures of £480k arising as a result of COVID pressures, offset by £215k of projected normal operational underspends. This relates mainly to PPE equipment purchased via the Health & Safety Unit for use across the Council. There will also be a loss of income from staff salaries recharged to capital, due to early year delays and deferrals on the progress of such projects. These pressures will be slightly offset by utility savings on buildings closed due to lockdown. The main movement from that reported in Per 07 relates to a reduction in projected spend on PPE to be allocated across the Council.

**iv) Corporate & Community – Community Resources**

The projected overspend of £78k is largely due to operational underspends of £230k, offset by pressures arising of £308k as a result of the COVID pandemic. A combination of underspends across payroll and supplies budgets are offset by under recoveries of income. It has been assumed that grant will be received to partly cover additional expenditure within Council Tax Reduction and Food Fund costs arising. The main movement from that reported in Per 07 relates to a reduction in expected funding to meet the overspend within Council Tax Reduction.

**v) Corporate & Community – Support Services**

The projected overspend of £325k reflects pressures of £676k arising as a result of the COVID pandemic, offset by £351k of projected operational underspends. The projected overspend primarily consists of underspends within payroll and supplies budgets offset by overspends due to IT equipment purchased for remote working, costs incurred in respect of licences, increased bandwidth, provider payments and IT contract savings of £120k that are unlikely to be achieved.

**vi) Chief Executive’s Office**

The department currently projects an overspend of £88k which reflects pressures of £85k arising as a result of the COVID pandemic and by £3k of projected operational overspends. An element of this reflects lower than budgeted staff turnover but the main impact is from COVID pressures on licensing income.

**vii) Other Expenditure**

The underspend of £148k mainly reflects the low calls on the miscellaneous contingency budget at this stage of the year.

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

The IJB expects services to be in line with budget at year end. An overspend of £479k, largely in adult services will be met from IJB reserves. Additional COVID related costs of around £9m are also expected but IJB now understand that these will be fully funded by the Scottish Government.

**ix) HRA**

An overspend of £96k is forecast which reflects pressures of £554k as a result of the COVID pandemic, offset by £458k of projected normal operational underspends. The projected overspend is due to Payments to Sub Contractors, void rent loss and increased rent arrears arising from related COVID pressures which have been partially offset by underspends within payroll costs and a reduction in operational financing costs.

**CONCLUSIONS**

6. The Council’s projected revenue out-turn position is reported as an operational underspend of £1,718k largely as a result of COVID pressures This position has been arrived at after taking account of both confirmed and anticipated additional grant funding in relation to COVID. The report demonstrates the financial implications on operational services arising from the current pandemic and whilst the Council continues to work with COSLA in seeking further grant resources and/or additional fiscal flexibilities, departments must continue to do all they can to avoid non-essential expenditure, to closely monitor and manage the impact of COVID-19 on their operational services and on the probable out-turn position and to maintain and increase any operational underspends wherever possible.

## RECOMMENDATIONS

8. It is recommended that:

- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 and note the significant reported improvement in the probable out-turn position;
- instruct departments to continue to avoid all non essential spending;
- management action is taken to remedy any avoidable forecast overspends;
- all departments continue to closely monitor their probable out-turn position.

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Report date

10th February 2021

## BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements

**BUDGET MONITORING REPORTS**  
**PERIOD 9**  
**As at 31 December 2020**

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**Pre Five Education (£246,000 overspend)**

The variance is due to an under-recovery of Wraparound and other sales income (£203k, net of assumed support), detriment payments made to supply staff for the period from April to June in accordance with national guidance (£15k) and property costs including insurance excesses and utilities costs (£25k).

**Primary Education (£416,000 overspend)**

Overspends are forecast in relation to detriment payments made to supply teachers in accordance with national guidance following the closure of schools in March 2020 (£202k), and in relation to pupil supervision required from August (£198k). Income in relation to the sale of school meals is forecast to be under-recovered for the year (£265k, net of assumed support). This position has been partially offset by a net Covid related underspend (£40k) due to savings in staffing and property costs but reduced by increased utilities costs arising from recent Scottish Government ventilation guidance for schools and supplier relief payments related to catering services at the PFI school. Operational underspends on property costs and PFI/PPP contract costs, including savings on Non Domestic Rates, water metered charges and the removal of the carbon reduction scheme (£215k) further reduce the overspend projected.

**Secondary Education (£326,100 overspend)**

Similarly to Primary Education, overspends are forecast in relation to detriment payments to supply teachers (£226k) and additional pupil supervision required from August (£55k). Sales of school meals are forecast to be under-recovered for the year (£317k, net of assumed support). Covid related underspends in staffing and property again contribute to an overall net Covid related underspend within the sector (£23k) which funds expenditure on minor adaptations to school buildings, the purchase of additional classroom supplies, supplier relief payments, potential costs associated with the cancellation of school trips and increased utilities costs as a result of ventilation guidance. Operational underspends in property costs and PFI/PPP contract payments as per Primary Education (£248k) further reduce the overspend.

**Special Education (£301,100 overspend)**

An overspend is projected in relation to detriment payments to supply teachers (£23k), additional pupil supervision (£25k) and minor adaptations (£27k). Based on current projections an overspend is forecast in relation to Payments to Other Agencies in relation to pupils with additional support needs (£220k).

**Schools Other (£589,100 overspend)**

An overspend is forecast in relation to detriment payments to supply teachers and contract extensions within the Modern Apprenticeship programme (£54k). A significant overspend is also forecast in relation to cleaning and hygiene supplies and PPE for the department (£554k), a variance which already takes into account initial funding provided by Scottish Government for Education Logistics. Other Covid related costs include health and safety checks undertaken prior to schools re-opening (£58k), signage costs (£84k) and a reduction in instrumental music tuition fees (£131k, net of assumed support). These costs are partially offset by additional staff turnover achieved (£32k), a reduction in the payroll costs associated with the Saturday music centre as a result of current guidance (£43k) an underspend on school milk (£124k), reduced expenditure on transactions fees in relation to online payments and other system costs (£44k) and a reduction in transport costs for the vocational programme (£50k).

**Administration Services (£161,000 underspend)**

The underspend arises mainly due to additional turnover achieved and a reduction in other staff costs (£135k) plus underspends in various supplies and services including stationery, training, conference fees and catering (£24k).

**Facilities Management (£258,900 overspend)**

Estimated net additional costs incurred as a result of the enhanced cleaning regime in education establishments due to Covid have been included in the projection (£602k), this includes additional expenditure on cleaning & hygiene supplies and PPE required by the service. A net under-recovery of income in relation to cleaning and janitorial recharges to other departments (£121k) is forecast due to temporary building closures. Within the Catering Service there is a net underspend of (£476k) which arises due to savings in food provisions reduced by necessary Covid related expenditure and other operational overspends

**Culture and Leisure Services (£94,300 underspend)**

The most recent forecast available estimates that net additional support required to be provided to East Renfrewshire Culture & Leisure (ERCL) has been reduced as a result of the second closure of facilities from December 2020 and the extension of the Coronavirus Job Retention Scheme (CJRS) to the end of the financial year (£179k). Additional property costs have been incurred in relation to health & safety checks and additional signage prior to the original re-opening of facilities in September (£24k) This position is partially offset by savings projected in utility costs arising from the closure of facilities (£158k) and other operational underspends (£14k) along with savings in respect of the revenue impact of capital works which have been delayed (£110k) and assumed support for loss of income (£15k).

**Other Services (£179,300 underspend)**

An underspend is projected in relation to pupil transport incorporating current experience and the latest projections from Strathclyde Passenger Transport (£151k) and as a result of additional turnover achieved in Psychological Services (£43k)..

**Summary:** Period 9 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The forecast based on the information currently available indicates an overspend of £1,702,600. This reflects pressures of £2,242k arising as a result of the Covid pandemic, offset by £539k of projected operational underspends. Action has been taken across the department to restrict non-essential spending. Additional department specific funding announced in relation to Covid pressures has been taken into account when preparing this forecast as has an assumed level of support for lost sales, fees and charges income. The variances shown above have been adjusted to take account of internal recharging within the department in relation to Facilities Management services to schools.

In summary the main Covid variances relate to detriment payments made to supply staff for the period from April to June (£496k), additional staff costs for pupil supervision (£278k) the costs of the enhanced cleaning regime in educational establishments (£602k), additional costs associated with cleaning and hygiene supplies and PPE for schools (£554k), additional support required for ERCL (£179k), a loss of income in relation to sales, fees and charges (£1,349k). These overspends are partially offset by estimated support from the Scottish Government for loss of income (£355k) and savings on utilities (£60k) food provisions (£628k) and pupil transport (£151k). Operational underspends in staffing (£171k), property costs (£301k), and other costs (£91k) help to reduce the overall department overspend.

The main movements from the previous forecast relate to a reduction in anticipated pupil transport costs (£141k) and in the level of support forecast to be required by ERCL following the extension of the CJRS and the move to current restrictions (£1,175k).

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2020 – 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 31<sup>st</sup> December 2020 - £ 1,571,000 OVERSPEND**Directorate & Management (£94,600 Overspend)**

Whilst payroll costs are projected to overspend (£128k), contributions from Spend to Save and Modernisation Funds (£116k) will partially offset this. Supplies and Services are projected to overspend (£80k) due to additional recharges from Other Accounts of the Authority and membership costs of Climate Ready Clyde.

**Properties (Environment & Non-Operational) £68,600 Underspend**

In line with previous years, an underspend on Street Nameplates (£10k) is projected. An underspend on the non-operational properties (£55k) is also projected.

**Planning and Building Control (£125,200 Overspend)**

Planning and Building Control income is projected to be impacted by covid-19 (£195k), although projected grant income from the Loss of Sales, Fees and Charges Support Scheme (£54k) should partially offset this. A small underspend in payroll costs is also projected (£15k)

**Economic Development (£295,400 Overspend)**

An overspend (£400k) in relation to the new Greenlaw Business Centre is projected as covid-19 may result in no income being received in 20/21, although projected Loss of Sales, Fees and Charges Support income (£79k) should partially offset. Projections include more than £10.6m of various business grants and self employed hardship fund payments, all of which is government funded in relation to covid-19. There are a number of smaller underspends to partially offset the overall variance (£30k), mainly in Property Costs.

**Roads (£50,000 Overspend)**

Due to covid-19, income is projected to under-recover (£220k), mainly in relation to both reduced Decriminalised Parking Enforcement income and reduced internal staff recharges to capital. Projected Loss of Sales, Fees and Charges Support income (£41k) is built into projections to partially offset. Projected overspends in payroll (£190k) and transport costs (£110k) should be mainly offset by underspends in relation to School Crossing Patrollers (£110k), road materials (£160k) and internal contractor costs (£150k).

**Neighbourhood Services (£46,600 Overspend)**

Whilst an underspend in payroll costs is projected (£164k), this will be offset by a projected overspend in Agency Staff (£180k), as both additional drivers and those required to enforce new operational requirements at the civic amenity sites have been required. Unbudgeted spend on PPE has also been required (£30k).

**Parks (£186,300 Underspend)**

Underspends are forecast in relation to Property utilities (£30k) and Supplies and Services due to reduced planned treeworks (£30k). There is a net over-recovery of income (£120k) due to over-recoveries in Property rentals, operational fees and charges and additional grant income, being partially offset by reduced pitch / let income and Playground Festival income.

**Cleansing (£217,800 Overspend)**

A projected overspend (£65k) is expected in relation to covid-19 and the additional vehicle hire costs that have arisen. On top of this, and also covid-19 related, income is expected to under-recover (£200k) because of reduced special uplifts (the service was temporarily suspended) and income from the uplift of Commercial Waste projected to under-recover. Loss of Sales, Fees and Charges Support grant income (£61k) is expected to partially offset these, as well as a forecast underspend in contractor costs (£25k). However, additional transport costs will be incurred, partly due to higher than expected maintenance costs (£30k).

**Waste Management (£710,800 Overspend)**

A substantial increase in waste tonnages, changes to the Council's kerbside uplift of bins service during lockdown and the impact of contaminated recycling uplifts will result in a projected overspend (£700k). As well as this, necessary improvement works to the weighbridge at Greenhags in terms of the new Clyde Valley Waste Disposal contract will add a further overspend (£170k). These will be partially offset by underspends (£160k) in the disposal of recyclables collected at the civic amenity sites and reduced green waste processing costs.

**Protective Services (£27,300 Overspend)**

Sales, fees and charges income, particularly in relation to reduced Pest Control Treatment (£25k), is projected to under-recover.

**Other Housing (258,200 Overspend)**

An underspend in payroll costs (£35k) is expected to be more than offset by a projected overspend in Supplies & Services (£408k) and third party payments (£45k). These overspends are mainly a result of increased costs of providing temporary accommodation, specifically in relation to increased provisions and bed & breakfast costs. Additionally, a number of properties have been converted into short stay flats, these requiring decoration and furnishings. A projected income over-recovery (£160k) is driven primarily by additional rapid rehousing grant income.

**Summary:** The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Covid-19 is projected to impact significantly upon the department: a reduction in Planning and Building Control income is currently projected (£195k); it is anticipated that the department will not receive any income in relation to the Greenlaw Business Centre, as no office space will be let this year (£400k); within Parks, a net over-recovery of income is projected (£120k) mainly due to operational fees and charges and additional grant being partially offset by a reduction in sports pitch let income and Festival income. Cleansing will also be impacted (£215k), as the suspension of our Special Uplift service will result in reduced income, added to additional vehicle hire costs caused by covid-19; an overspend in Waste Management (£710k) is also forecast due to the increased tonnages we've witnessed this year, significant changes to the kerbside waste and recycling uplift service as well as the effects of contaminated recycling uplifts; a covid-19 related overspend is also expected in Other Housing (£290k), mainly because of increased temporary accommodation costs, as well as the creation, decoration and furnishing of a number of short stay flats from empty properties. The recently announced Loss of Sales, Fees and Charges Income Support Scheme will help the department, with the forecast overspend including projected grant income (£234k). The variances noted will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

## ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2020 - £265,000 OVERSPEND**

### **Property & Technical - Operations (£31,500 Underspend)**

An underspend in payroll costs is projected (£56k). With work on capital projects not taking place during the initial lockdown, an under-recovery in staff time charged to capital is projected (£45k). This figure continues to be under review. A number of smaller underspends in Supplies & Services (£21k) should help to offset this.

### **Property & Technical – Strategy (£317,500 Overspend)**

The majority of projected overspend is in relation to PPE and other covid-related spend yet to be allocated across the Council (£250k). Added to this, an under-recovery in staff time charged to capital is projected (£175k) with reduced work on capital projects taking place this year, with this figure being under review. A projected underspend in staff costs should partially offset (£110k) these.

### **Accommodation (£21,000 Underspend)**

A number of projected underspends in Property Costs (£31k) are projected, mainly against rates and utility costs. These will be partially offset by covid-19 related costs (£10k) such as spend on appropriate buildings signage and arrows.

### **Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The majority of the projected overspend is covid-19 related, with figures including a substantial projected spend on PPE and other covid-related spend (£250k) yet to be allocated across the Council. On top of this, it is anticipated that staff time charged to capital will be under-recovered (£220k), with reduced capital works taking place this year. Spend on PPE will continue to be closely monitored and costs allocated to departments across the Council.

**CORPORATE & COMMUNITY – COMMUNITY RESOURCES**

**Probable Outturn Forecast as at 31<sup>st</sup> December 2020 - £78,500 Overspend**

**Communities and Strategy – Operational (£134,500 Underspend)**

The variance is mainly due to an underspend on payroll as a result of vacancies together with lower spending on supplies, transport and cancellation of community events due to covid-19.

**Covid-19 Food Fund (no variance)**

Local authorities have been given funding to support those unable to access food during the pandemic. Funding had originally been allocated in 2 tranches. It is expected that the first tranche funding of £348k will be fully spent along with £143k of the second tranche. Additional funding to support individuals at financial risk has been made available by the Scottish Government up to a maximum of £196k to March 2021. Further funding up to a maximum of £296k is available following the move to Tier 4 restrictions.

**Community Safety (£24,600 Underspend)**

The underspend is due to a combination of slippage on payroll offset by an under-recovery in parking and other income due to covid-19.

**Money Advice & Registrars (£33,100 Overspend)**

The overspend is due to a combination of underspends in payroll and supplies budgets offset by an under-recovery in registration fees as a result of covid-19.

**Directorate, Strategic Insight & Partnerships Management (£4,500 Underspend)**

The variance is due to projected underspends across supplies budgets.

**Members Expenses, Grants, Elections and Corporate & Democratic Core (£22,400 Underspend)**

The underspend is due to reduced spending on supplies, travel and lower grant payments.

**Housing Benefits & Revenues Benefits and Business Support Team (£60,500 Underspend)**

The suspension of debt recovery due to covid-19 has adversely impacted the recovery of Housing Benefit overpayments (£67k) but this has been offset by additional unbudgeted Housing Benefit income (£50k) and reduced spending on payroll and supplies budgets (£75k).

**Council Tax/Non Domestic Rates (£291,900 Overspend)**

There has been a significant increase in the number of applications received for Council Tax Reduction (CTR) mainly due to covid-19 and therefore an overspend of £596k is anticipated on this budget line, however, this is partially offset by expected additional Scottish Government income of £330k.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The overspend of £78,500 is largely due to a combination of underspends across payroll and supplies budgets and an overspend on the Council Tax reduction budget.

**CORPORATE & COMMUNITY – SUPPORT SERVICES**

**Probable Outturn Forecast as at 31<sup>st</sup> December 2020 - £324,800 Overspend**

**Revenues General (£57,500 Underspend)**

The underspend is mainly due to slippage on staffing and reduced spending on supplies budgets.

**Strategy – Support and Insight (£26,800 Overspend)**

The overspend relates to the supplies budget and is due to covid-19.

**PMO (£33,800 Underspend)**

The underspend mainly relates to the payroll budget and is due to slippage in filling a vacant post.

**IT (£450,600 Overspend)**

The overspend is mainly due to covid-19 related costs of £642k covering the purchase of laptops, licences, additional phone costs and contract savings not achieved. These costs are partially offset by other variances within payroll due to vacancies and supplies budgets of £192k.

**Customer First (no variance)**

There are no variances to report at this time.

**Communications & Printing (£14,200 Underspend)**

The underspend is mainly due to a combination of slippage on staffing and reduced print room costs due to covid-19,

**Human Resources & Payroll (£11,500 Overspend)**

The overspend is due to increased staffing costs due to covid-19 offset against lower spending on supplies budgets.

**Democratic Services (£58,600 Underspend)**

The underspend is due to a vacant post and reduced spending across various supplies budget.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net overspend of £324,800 is due to a combination of underspends on payroll and supplies budgets offset by an overspend on the IT budget as a result of covid-19.

**CHIEF EXECUTIVES'S – NON SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2020 - £ 76,800 OVERSPEND**

Civic Licensing and the Licensing Board are projected at present to outturn over budget (£60k and £14.8k respectively) due mainly to a loss of income arising from the Covid 19 pandemic. In addition, the Audit Fee for the Council is expected to outturn £2k higher than what was allowed for in the budget.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 9 of £76,800 is due to a loss of income arising from the Covid 19 pandemic and a higher Audit Fee.

**CHIEF EXECUTIVE'S OFFICE – SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2020 - £ 10,900 OVERSPEND**

The projected overspend of £10,900 is comprised of several variances:

There are projected payroll overspends in Accountancy (£31k), Chief Executive's Office (£14k) and Legal Services (£10k) due to less staff turnover than what is allowed for in the budget. There is also a temporary post in Procurement (£51k) that is funded by the Modernisation Fund (see below). Supplies & Services in Procurement are projected to overspend (£98k) as the result of the costs of a seconded officer from Scotland Excel which is met from the Modernisation Fund (see below). Supplies & Services in Legal are projected to overspend (£24k) due to additional legal costs most of which are rechargeable to other Departments (see below). Legal Registration Fee income from outside bodies is projected to outturn below budget (£7k) based upon last year's outturn and current levels of income to date. General Sales Fees and Charges income in Legal are also projected to outturn under budget (£9k) due to a lower level of activity arising from the Covid 19 pandemic.

Largely offsetting these adverse variances are a projected underspend in Internal Audit due to a staff vacancy (£50k). In addition, Supplies and Services in Accountancy are projected to underspend (£6k) based upon last year's outturn and current levels of expenditure to date. Legal recharges to other Departments are projected to outturn above budget (£28k) due to additional legal fees that have been incurred and are recoverable from other Departments (see above). Income in Procurement is projected to outturn above budget (£149k) due to a drawdown from the Modernisation Fund to fund a temporary post (see above) and the Scotland Excel secondment (see above)

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 9 of £10,900 is due to lower than budgeted staff turnover in Accountancy, Chief Executive's Office and Legal Services. In Procurement there is a temporary post and additional costs for a seconded officer from Scotland Excel. In Legal Services there are higher Supplies and Services and lower income from outside bodies. Largely offsetting these adverse variances are a vacant post in Internal Audit and an underspend in Accountancy Supplies and Services. There is also additional income in Legal from recharges to other Departments and additional income in Procurement from the Modernisation Fund.

**OTHER EXPENDITURE & INCOME****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2020 - £148,000 UNDERSPEND****Restructuring Costs (Nil Variance)**

It is expected that this resource will be fully utilised to meet restructure commitments and redeployment costs at this time.

**Unallocated Overheads (£2,500 Overspend)**

Forecast pension overspend based on anticipated utilisation of funds.

**Loan Debt ( Nil Variance)**

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

**Other Services (£150,500 Underspend)**

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

**Summary:**

Month 9 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of £148,000 will be monitored and adjusted as required in conjunction with implementation of Council's service redesigns and arising events and it is expected to reduce before the year-end

PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2020 - Nil Variance**Children & Families & Public Protection (£618,700 Underspend)**

The previously projected underspend continues due to the current level of staff turnover and commitments for third party payments, mainly in relation to fostering allowances. This is a further underspend of £328k since previously reported due to revised commitment information which will continue to be closely monitored.

**Adult – Intensive Services (£1,310,500 Overspend)**

The main cost pressure remains within Care at Home (both purchased and the in-house service, including Telecare) of £1,435k which is offset in part by £12k Bonnyton House and £113k staff turnover within day services. This is an overall increase in costs of £88k since previously reported from increased use of agency and overtime to meet demand. In addition to the volume increases we are paying on planned activity, in line with the nationally agreed principles, there is offset in part by reduced costs within Nursing and Residential care. Costs will continue to be closely monitored with the service.

**Adult – Localities Services (£389,700 Underspend)**

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

1. Older People – the projected underspend of £514k relates mainly to care commitments and staff turnover within teams. This is a further underspend of £225k since previously reported which is due to revised care commitments mainly within nursing and residential care. There is a significant underspend of £1.3 million within Nursing and Residential care and this continues to offset additional costs of care within localities purchased care and also the increased activity in Care at Home within Intensive Services, including the additionality from payment on planned activity. The cost projections continue to make allowances for winter activity and also additional costs relating to the closure of Wellmeadow Care Home.
2. Physical & Sensory Disability – the projected underspend of £58k reflects staff vacancies (£64k) and reduced activity around stair lifts and other aids and adaptations as a result of Covid-19 (£112k), this is partially offset by a higher level of current care package commitments (£118k). This is a decrease in costs of £11k since previously reported due to further revised equipment and care package projections. Demand may increase as part of recovery for adaptations and the potential for an increase and this will continue to be monitored.
3. Learning Disability – the projected overspend of £182k is due to committed care package costs of £440k above budget and a reduction in the expected income from Independent Living Fund payments of £48k. This is offset by turnover of £243k across the service and savings of £63k from day centre underspends across property, transport and supplies, taking into account a reduction in income. This is an overall increase of £207k due to revised care commitments of £160k and revised projections around income, supplies and transport maintenance costs.

**Recovery Services – Mental Health & Addictions (£183,200 Overspend)**

The projected overspend of £234k in Mental Health reflects current recorded care commitments and staff costs. This is an overall reduction of £4k due to revised general supplies & services projections. An underspend of £51k in relation to Addictions services reflects staff turnover and current care package cost commitments which is an increase of £5k since previously reported allowing for potential commitments to the year end

**Finance & Resources (£6,300 Underspend)**

A projected underspend of £6k is now reported in relation to staff turnover across the service offset by additional costs within supplies and services, increased spend projections within supplies costs have reduced the underspend previously reported.

**Contribution from IJB (£479,000 Over recovery)**

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

**Summary:**

The projected outturn position, which highlights a potential overspend of £479,000, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year. This position will be subject to change as monitoring and commitment information are refined over the course of the year. Overall the outturn has improved by £134k since last reported, mainly due to more refined estimates of care costs within Childrens services.

The additional Covid19 costs continue to be reported to the Scottish Government as part of the HSCP Mobilisation Plan and are reflected in the reported position with the assumption of matching income. The cost assumptions will continue to be revised as actual costs are incurred, however the significant financial risk remains that we may not receive full funding to offset the additional costs. In mitigation of this risk regular monitoring continues to be ongoing in order to flag up early issues and take decisive action where possible.

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> December 2020 - £96,500 OVERSPEND**

### **Housing Revenue Account (£446,500 Overspend)**

There are a number of under and overspends forecast within the Housing Revenue Account across the main expenditure groups. Overspends are forecast within premises costs (£46k), supplies and services (£142k), transport costs due to additional vehicles maintenance (£44k), increased payroll costs due to use of agency staff (£24k), additional support costs due to staff restructure (£16k) and a net under-recovery of income (£484k) partially offset by an underspend in financing costs (£309k). The £142k overspend in supplies and services is in relation to void rent loss, impacted by covid-19. The income under-recovery of £484k is mainly in relation to projected rent arrears (£454k) and repair recharges to owner occupiers (£30k) have also been driven by covid-19.

### **Housing Maintenance Team £350,000 Underspend**

Projected underspend in payroll costs (£260k) due to a high level of vacancies partially offset by corresponding forecast overspends in agency staff, in addition to a £45k underspend forecasted in Transport related costs due to a reduced number of vans being garaged compared to last year and a reduction in the projected support recharges of £57k. There is an overspend in Supplies & Services (£11k) due to Covid-19 PPE costs.

### **Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. Covid-19 is projected to impact significantly on the HRA, particularly in relation to an increased level of rent arrears. The variances will be continue to be reviewed with mitigating actions taken by management where possible. There is the option to mitigate overspend using the available reserve balance in the HRA account, discussions are underway on how much could potentially be used.

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Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	154,286,500		154,286,500	95,991,148	95,049,789	941,359	(1,702,600)
Contribution to Integration Joint Board	51,919,000	0	51,919,000	34,670,256	36,000,295	(1,330,039)	0
Environment	31,754,700		31,754,700	18,527,110	17,475,785	1,051,325	(1,571,000)
Environment - Support	0	0	0	1,647,832	2,380,301	(732,469)	(265,000)
Chief Executives Office	59,500		59,500	(1,635)	30,828	(32,463)	(76,800)
Chief Executives Office - Support	0	0	0	2,251,375	2,317,242	(65,867)	(10,900)
Corp & Comm - Community Resources	13,115,700		13,115,700	4,348,445	4,234,413	114,032	(78,500)
Corp & Comm - Support	0	0	0	8,961,915	9,886,887	(924,972)	(324,800)
Other Expenditure & Income	1,768,000		1,768,000	776,700	554,686	222,014	148,000
Joint Boards	2,358,400	0	2,358,400	1,910,510	1,868,339	42,171	38,200
Contingency - Welfare	148,500		148,500	0	0	0	48,800
Health & Social Care Partnership	495,800		495,800	454,500	543,803	(89,303)	0
Additional RSG Funding	596,000		596,000			0	596,000
Additional COVID19 Support Grant	4,394,000		4,394,000			0	5,013,000
Housing Revenue Account	0	0	0	(4,664,089)	(4,505,900)	(158,189)	(96,500)
<b>TOTAL</b>	<b>260,896,100</b>	<b>0</b>	<b>260,896,100</b>	<b>164,874,067</b>	<b>165,836,468</b>	<b>(962,401)</b>	<b>1,717,900</b>

Summary of Operational Adjustments.

Capital Charges

Ring Fenced Grants - Education & HSCP

Additional RSG Funding

Addit.COVID19 Supp. Grant- Safe reopen schools

Devolved School Management

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Budgetary Control Statement  
 Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	155,767,900	118,800	155,886,700	123,023,243	120,905,051	2,118,192	(373,500)
Property Costs	17,547,500	65,200	17,612,700	12,639,322	10,045,839	2,593,483	(550,600)
Transport Costs	5,700,200	2,600	5,702,800	4,281,050	4,105,533	175,517	114,400
Supplies & Services	55,612,500	(1,037,400)	54,575,100	36,648,257	36,119,529	528,728	(4,439,300)
Third Party Payments	49,940,400	1,104,500	51,044,900	32,965,610	39,742,107	(6,776,497)	(6,491,100)
Transfer Payments	20,592,300		20,592,300	12,140,565	23,215,328	(11,074,763)	(12,429,300)
Support Services	15,356,500		15,356,500	43,725	5,757	37,968	41,300
Other Expenditure	4,990,000		4,990,000	0	0	0	5,731,000
Depcn And Impairment Losses	18,973,100		18,973,100	0	0	0	309,000
Financing Costs	4,554,000		4,554,000	0	0	0	38,200
<b>TOTAL EXPENDITURE</b>	<b>349,034,400</b>	<b>253,700</b>	<b>349,288,100</b>	<b>221,741,772</b>	<b>234,139,144</b>	<b>(12,397,372)</b>	<b>(18,049,900)</b>
Income	(88,138,300)	(253,700)	(88,392,000)	(56,867,705)	(68,302,676)	11,434,971	19,767,800
<b>TOTAL</b>	<b>260,896,100</b>	<b>0</b>	<b>260,896,100</b>	<b>164,874,067</b>	<b>165,836,468</b>	<b>(962,401)</b>	<b>1,717,900</b>

Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	108,685,100	118,800	108,803,900	80,569,644	79,407,826	1,161,818	(688,800)
	Property Costs	12,332,300	65,200	12,397,500	8,981,892	7,076,943	1,904,949	-514,400
	Transport Costs	2,059,700	2,600	2,062,300	1,520,267	1,364,623	155,644	190,500
	Supplies & Services	32,477,900	(1,037,400)	31,440,500	17,563,719	15,631,767	1,931,952	332,500
	Third Party Payments	7,725,000	1,104,400	8,829,400	6,535,882	6,543,633	(7,751)	(599,800)
	Transfer Payments	848,900	0	848,900	679,034	1,327,544	(648,510)	-646,700
	Support Services	5,289,700	0	5,289,700	0	0	0	0
	Depcn And Impairment Losses	12,233,500	0	12,233,500	0	0	0	0
<b>Total Expenditure</b>		<b>181,652,100</b>	<b>253,600</b>	<b>181,905,700</b>	<b>115,850,438</b>	<b>111,352,336</b>	<b>4,498,102</b>	<b>(1,926,700)</b>
	Income	(27,365,600)	(253,600)	(27,619,200)	(19,859,290)	(16,302,547)	(3,556,743)	224,100
Education	<b>TOTAL</b>	<b>154,286,500</b>	<b>0</b>	<b>154,286,500</b>	<b>95,991,148</b>	<b>95,049,789</b>	<b>941,359</b>	<b>(1,702,600)</b>

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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Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,471,000	(21,200)	9,449,800	1,976,306	1,291,725	684,581	(246,000)
	Primary Education	47,699,400	23,800	47,723,200	33,419,511	32,005,617	1,413,894	(416,000)
	Secondary Education	63,247,700	(33,700)	63,214,000	44,194,057	42,449,413	1,744,644	(326,100)
	Schools Other	3,912,400	18,400	3,930,800	2,299,719	2,361,587	(61,868)	(589,100)
	Special Education	7,329,300	12,600	7,341,900	4,836,934	4,654,048	182,886	(301,100)
	Psychological Service	888,600	(800)	887,800	663,528	626,224	37,304	50,200
	Transport (excl Spec Educ)	1,132,800		1,132,800	848,840	845,918	2,922	129,100
	Bursaries / Emas	0		0		36,950	(36,950)	0
	Provision for Clothing	227,700		227,700	213,328	199,200	14,128	0
	Administration & Support	10,221,800	900	10,222,700	2,455,179	2,553,241	(98,062)	161,000
	School Crossing Patrollers	0		0	(32,062)	43,564	(75,626)	0
	Catering	0		0	(111,601)	876,583	(988,184)	476,400
	Cleaning & Janitorial	1,683,000		1,683,000	825,907	2,905,674	(2,079,767)	(735,300)
	Culture & Leisure Services	8,472,800		8,472,800	4,401,502	4,200,045	201,457	94,300
Education	<b>TOTAL</b>	<b>154,286,500</b>	<b>0</b>	<b>154,286,500</b>	<b>95,991,148</b>	<b>95,049,789</b>	<b>941,359</b>	<b>(1,702,600)</b>

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 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	51,919,000	0	51,919,000	34,670,256	36,000,295	(1,330,039)	0
Contribution to Integration Joint Board	TOTAL	51,919,000	0	51,919,000	34,670,256	36,000,295	(1,330,039)	0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	51,919,000	0	51,919,000	34,670,256	36,000,295	(1,330,039)	0
Contribution to Integration Joint Board	TOTAL	51,919,000	0	51,919,000	34,670,256	36,000,295	(1,330,039)	0

Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,603,100		14,603,100	10,165,221	10,067,036	98,185	(163,000)
	Property Costs	2,592,000		2,592,000	1,307,162	1,204,092	103,070	99,200
	Transport Costs	3,191,800		3,191,800	2,393,850	2,424,759	(30,909)	(128,500)
	Supplies & Services	16,167,800		16,167,800	11,558,250	18,634,169	(7,075,919)	(1,098,200)
	Third Party Payments	826,100		826,100	225,500	407,114	(181,614)	(266,900)
	Transfer Payments	706,200		706,200	420,825	11,154,344	(10,733,519)	(10,800,500)
	Support Services	2,825,100		2,825,100	40,125	0	40,125	0
	Depcn And Impairment Losses	5,445,200		5,445,200	0	0	0	0
<b>Total Expenditure</b>		<b>46,357,300</b>		<b>46,357,300</b>	<b>26,110,933</b>	<b>43,891,514</b>	<b>(17,780,581)</b>	<b>(12,357,900)</b>
	Income	(14,602,600)		(14,602,600)	(7,583,823)	(26,415,729)	18,831,906	10,786,900
Environment	<b>TOTAL</b>	<b>31,754,700</b>	<b>0</b>	<b>31,754,700</b>	<b>18,527,110</b>	<b>17,475,785</b>	<b>1,051,325</b>	<b>(1,571,000)</b>

Summary of Operational Adjustments.

Capital Charges

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Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,862,300		1,862,300	728,358	829,566	(101,208)	(86,200)
	Environment Accommodation	0		0	609,525	747,499	(137,974)	
	Planning & Development	934,300		934,300	491,865	570,786	(78,921)	(121,700)
	Economic Development Summary	1,139,500		1,139,500	357,404	809,902	(452,498)	(295,400)
	Roads - Council	13,503,200	0	13,503,200	7,938,852	6,937,340	1,001,512	(50,000)
	Roads Contracting Unit	0		0	(48,405)	(85,448)	37,043	0
	Parks	89,200		89,200	(450,925)	(929,315)	478,390	186,300
	Cleansing & Recycling	1,657,200		1,657,200	566,914	718,595	(151,681)	(217,800)
	Waste Management	3,728,400		3,728,400	2,650,975	3,158,403	(507,428)	(710,800)
	Protective Services	1,155,200		1,155,200	676,456	594,818	81,638	(27,300)
	Transport	0		0	(180,544)	(201,168)	20,624	0
	Neighbourhood Services Mgmt	4,898,300		4,898,300	3,333,623	3,360,609	(26,986)	(46,600)
	Env Strat/ Op Management	185,100		185,100	176,532	181,650	(5,118)	(8,400)
	Non Operational Properties	260,400		260,400	92,875	33,735	59,140	68,600
	Other Housing	1,979,600		1,979,600	1,337,326	501,545	835,781	(258,200)
	Strategy - Bi Team	362,000		362,000	246,279	247,268	(989)	(3,500)
Environment	<b>TOTAL</b>	<b>31,754,700</b>	<b>0</b>	<b>31,754,700</b>	<b>18,527,110</b>	<b>17,475,785</b>	<b>1,051,325</b>	<b>(1,571,000)</b>

Summary of Operational Adjustments.

Capital Charges

0

Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,986,400		1,986,400	1,382,732	1,155,271	227,461	201,100
	Property Costs	1,045,000		1,045,000	772,425	526,355	246,070	31,000
	Transport Costs	14,700		14,700	11,025	8,645	2,380	0
	Supplies & Services	285,700		285,700	152,750	666,269	(513,519)	(299,100)
	Support Services	1,100		1,100	825	0	825	
	Depcn And Impairment Losses	238,200		238,200	0	0	0	0
<b>Total Expenditure</b>		<b>3,571,100</b>		<b>3,571,100</b>	<b>2,319,757</b>	<b>2,356,540</b>	<b>(36,783)</b>	<b>(67,000)</b>
	Income	(1,041,800)		(1,041,800)	(671,925)	23,761	(695,686)	(198,000)
Environment - Support	<b>TOTAL</b>	<b>2,529,300</b>	<b>0</b>	<b>2,529,300</b>	<b>1,647,832</b>	<b>2,380,301</b>	<b>(732,469)</b>	<b>(265,000)</b>

Summary of Operational Adjustments.

Capital Charges 0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	999,900		999,900	795,950	548,353	247,597	31,500
	Accommodation	1,321,700		1,321,700	745,764	1,275,453	(529,689)	21,000
	Property & Technical - Strategy	207,700		207,700	106,118	556,495	(450,377)	(317,500)
Environment - Support	<b>TOTAL</b>	<b>2,529,300</b>	<b>0</b>	<b>2,529,300</b>	<b>1,647,832</b>	<b>2,380,301</b>	<b>(732,469)</b>	<b>(265,000)</b>

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	15,748	16,337	(589)	(1,000)
	Transport Costs	3,000		3,000	2,250	2,500	(250)	(400)
	Supplies & Services	402,500		402,500	164,942	164,645	297	500
	Support Services	53,000		53,000	0		0	0
	Depcn And Impairment Losses	4,500		4,500	0		0	0
<b>Total Expenditure</b>		<b>485,600</b>		<b>485,600</b>	<b>182,940</b>	<b>183,482</b>	<b>(542)</b>	<b>(900)</b>
	Income	(426,100)		(426,100)	(184,575)	(152,654)	(31,921)	(75,900)
Chief Executives Office	<b>TOTAL</b>	<b>59,500</b>	<b>0</b>	<b>59,500</b>	<b>(1,635)</b>	<b>30,828</b>	<b>(32,463)</b>	<b>(76,800)</b>

Summary of Operational Adjustments.

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Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	51,500		51,500	154,667	154,671	(4)	(2,000)
	Licensing	8,000		8,000	(100,727)	(66,276)	(34,451)	(60,000)
	Licensing Board			0	(55,575)	(57,567)	1,992	(14,800)
Chief Executives Office	<b>TOTAL</b>	<b>59,500</b>	<b>0</b>	<b>59,500</b>	<b>(1,635)</b>	<b>30,828</b>	<b>(32,463)</b>	<b>(76,800)</b>

Summary of Operational Adjustments.

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Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,092,900		3,092,900	2,154,050	2,133,838	20,212	9,300
	Supplies & Services	119,100		119,100	79,875	135,397	(55,522)	(138,300)
	Third Party Payments	74,000		74,000	74,000	74,031	(31)	(100)
	Transfer Payments	0		0	0	0	0	0
	Support Services	0		0	0	0	0	0
<b>Total Expenditure</b>		<b>3,286,000</b>		<b>3,286,000</b>	<b>2,307,925</b>	<b>2,343,266</b>	<b>(35,341)</b>	<b>(129,100)</b>
	Income	(376,000)	0	(376,000)	(56,550)	(26,024)	(30,526)	118,200
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,910,000</b>	<b>0</b>	<b>2,910,000</b>	<b>2,251,375</b>	<b>2,317,242</b>	<b>(65,867)</b>	<b>(10,900)</b>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	418,000		418,000	291,218	298,872	(7,654)	(13,900)
	Accountancy & Directorate	1,449,800		1,449,800	1,112,227	1,125,840	(13,613)	(25,300)
	Legal Services	453,600		453,600	343,686	392,605	(48,919)	(22,500)
	Purchasing & Procurement	321,600		321,600	318,909	352,323	(33,414)	(200)
	Internal Audit	267,000		267,000	185,335	147,602	37,733	51,000
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,910,000</b>	<b>0</b>	<b>2,910,000</b>	<b>2,251,375</b>	<b>2,317,242</b>	<b>(65,867)</b>	<b>(10,900)</b>

Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,674,500		4,674,500	3,254,814	3,259,350	(4,536)	(15,400)
	Property Costs	61,400		61,400	46,975	120,249	(73,274)	(46,000)
	Transport Costs	62,900		62,900	47,175	29,584	17,591	10,700
	Supplies & Services	1,232,100		1,232,100	724,975	804,592	(79,617)	(571,400)
	Third Party Payments	352,200		352,200	276,525	230,940	45,585	(68,400)
	Transfer Payments	17,631,000		17,631,000	10,185,750	10,124,101	61,649	(959,600)
	Support Services	3,736,500		3,736,500	0	0	0	0
	Depcn And Impairment Losses	188,100		188,100	0	0	0	0
<b>Total Expenditure</b>		<b>27,938,700</b>		<b>27,938,700</b>	<b>14,536,214</b>	<b>14,568,816</b>	<b>(32,602)</b>	<b>(1,650,100)</b>
	Income	(14,823,000)		(14,823,000)	(10,187,769)	(10,334,403)	146,634	1,571,600
Corp & Comm - Community Resources	<b>TOTAL</b>	<b>13,115,700</b>	<b>0</b>	<b>13,115,700</b>	<b>4,348,445</b>	<b>4,234,413</b>	<b>114,032</b>	<b>(78,500)</b>

Summary of Operational Adjustments.

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
			<u>0</u>					
Corp & Comm - Community Resources	Community Learning & Dev	985,700		985,700	597,066	557,944	39,122	78,200
	Partnerships and Equalities	492,100		492,100	262,264	143,660	118,604	56,300
	Community Safety	1,488,600		1,488,600	1,009,328	929,838	79,490	24,600
	Registrars	208,400		208,400	23,403	55,706	(32,303)	(32,500)
	Grants	172,400		172,400	148,700	137,852	10,848	10,300
	Auchenback Resource Centre	30,700		30,700	23,025	30,102	(7,077)	0
	Strategic Insight & Comm.Mgmt.	45,600		45,600	69,846	340,785	(270,939)	4,800
	Members Expenses	520,600		520,600	365,600	352,491	13,109	12,000
	MART	1,026,100		1,026,100	538,840	577,618	(38,778)	(600)
	Directorate	114,400		114,400	202,163	201,859	304	(300)
	Business Support Team	278,100		278,100	175,070	171,348	3,722	(18,500)
	Housing Benefits	619,900		619,900	72,740	25,532	47,208	4,800
	Revenues - Benefits	986,100		986,100	436,982	330,065	106,917	74,200
	Council Tax/Ndr	4,334,700		4,334,700	340,268	302,037	38,231	(291,900)
	Cost Of Elections	134,400		134,400	16,750	11,631	5,119	100
	Corporate & Democratic Core	1,677,900		1,677,900	66,400	65,945	455	0
Corp & Comm - Community Resources	<b>TOTAL</b>	<b>13,115,700</b>	<b>0</b>	<b>13,115,700</b>	<b>4,348,445</b>	<b>4,234,413</b>	<b>114,032</b>	<b>(78,500)</b>

Summary of Operational Adjustments.

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Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	8,515,400	233,600	8,749,000	6,106,040	6,016,390	89,650	(148,100)
	Property Costs	3,500		3,500	2,875	6,770	(3,895)	0
	Transport Costs	25,900		25,900	19,350	13,583	5,767	7,300
	Supplies & Services	3,822,300	0	3,822,300	3,695,025	4,225,271	(530,246)	(915,800)
	Third Party Payments	19,400		19,400	19,000	17,516	1,484	0
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	3,544,200		3,544,200	0	0	0	0
Total Expenditure		15,930,700	233,600	16,164,300	9,842,290	10,279,530	(437,240)	(1,056,600)
	Income	(2,236,000)	(233,600)	(2,469,600)	(880,375)	(392,643)	(487,732)	731,800
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	8,961,915	9,886,887	(924,972)	(324,800)

Summary of Operational Adjustments.  
Capital Charges

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	759,100		759,100	494,918	444,166	50,752	57,500
	Digital services	8,457,300	0	8,457,300	4,351,396	5,269,624	(918,228)	(450,600)
	Strategy - Support	302,500		302,500	188,971	180,952	8,019	16,600
	Communications	383,800		383,800	314,192	347,312	(33,120)	400
	Printing	189,300		189,300	136,519	107,669	28,850	13,800
	Human Resources & Payroll	1,681,300		1,681,300	1,384,789	1,433,464	(48,675)	(11,500)
	Democratic Services	412,000		412,000	286,416	246,414	40,002	58,600
	Customer Services	977,300		977,300	762,309	819,334	(57,025)	0
	Core Corporate	0		0	579,654	512,594	67,060	0
	Insight	195,400		195,400	110,679	126,753	(16,074)	(43,400)
	Project Management Office	336,700		336,700	352,072	398,605	(46,533)	33,800
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	8,961,915	9,886,887	(924,972)	(324,800)

Summary of Operational Adjustments.  
Capital Charges

Budgetary Control Statement  
 Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,699,000		1,699,000	776,700	580,665	196,035	122,000
	Support Services	69,000		69,000	0	0	0	
Total Expenditure		1,768,000		1,768,000	776,700	580,665	196,035	122,000
	Income	0	0	0	0	(25,979)	25,979	26,000
Other Expenditure & Income	TOTAL	1,768,000	0	1,768,000	776,700	554,686	222,014	148,000

Summary of Operational Adjustments:

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Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,768,000		1,768,000	776,700	580,665	196,035	122,000
	Income	0	0	0	0	(25,979)	25,979	26,000
Other Expenditure & Income	TOTAL	1,768,000	0	1,768,000	776,700	554,686	222,014	148,000

Summary of Operational Adjustments:

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Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	1,910,510	1,868,339	42,171	38,200
	Support Services	6,400		6,400	0	0	0	0
	<b>Total Expenditure</b>	<b>2,358,400</b>		<b>2,358,400</b>	<b>1,910,510</b>	<b>1,868,339</b>	<b>42,171</b>	<b>38,200</b>
Joint Boards	<b>TOTAL</b>	<b>2,358,400</b>	<b>0</b>	<b>2,358,400</b>	<b>1,910,510</b>	<b>1,868,339</b>	<b>42,171</b>	<b>38,200</b>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,324,510	1,300,885	23,625	29,700
	Renfrewshire Valuation J/Brd	586,000		586,000	586,000	567,454	18,546	8,500
	Support Services	6,400		6,400	0	0	0	0
Joint Boards	<b>TOTAL</b>	<b>2,358,400</b>	<b>0</b>	<b>2,358,400</b>	<b>1,910,510</b>	<b>1,868,339</b>	<b>42,171</b>	<b>38,200</b>

**Budgetary Control Statement**  
 Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	148,500		148,500	0	0	0	48,800
<b>Total Expenditure</b>		148,500		148,500	0	0	0	48,800
Contingency - Welfare	<b>TOTAL</b>	148,500	0	148,500	0	0	0	48,800

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	148,500		148,500	0	0	0	48,800
Contingency - Welfare	<b>TOTAL</b>	148,500	0	148,500	0	0	0	48,800

Budgetary Control Statement  
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Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,024,500	190,100	23,214,600	16,159,665	15,906,744	252,921	187,500
	Property Costs	943,700	1,000	944,700	708,810	407,965	300,845	(74,100)
	Transport Costs	230,000	8,900	238,900	179,208	165,890	13,318	33,700
	Supplies & Services	1,880,500	8,000	1,888,500	859,696	2,299,715	(1,440,019)	(1,635,900)
	Third Party Payments	38,893,100	(208,000)	38,685,100	23,924,193	30,600,534	(6,676,341)	(5,555,900)
	Transfer Payments	39,600		39,600	29,731	33,270	(3,539)	(22,500)
	Support Services	2,354,100		2,354,100	0	5,757	(5,757)	0
	Depcn And Impairment Losses	1,101,800		1,101,800	0	0	0	0
Total Expenditure		68,467,300	0	68,467,300	41,861,303	49,419,875	(7,558,572)	(7,067,200)
	Income	(10,920,100)		(10,920,100)	(6,736,547)	(12,875,777)	6,139,230	6,588,200
Core funding from	Integration Joint Board	(57,051,400)	0	(57,051,400)	(34,670,256)	(36,000,295)	1,330,039	479,000
Health & Social Care Partnership	TOTAL	495,800	0	495,800	454,500	543,803	(89,303)	0

Summary of operational adjustments

Capital Charges

Ring Fenced Grant - Criminal Justice

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Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,674,500		9,674,500	5,888,924	5,743,182	145,742	618,700
	Adult Health - Intensive Services	9,802,500	0	9,802,500	6,871,527	10,561,348	(3,689,821)	(1,310,500)
	Adult Health-Localities Services							
	Older People	14,630,800		14,630,800	10,101,698	11,895,862	(1,794,164)	513,600
	Physical Disability	5,067,800		5,067,800	3,481,647	3,661,428	(179,781)	58,100
	Learning Disability	9,847,300		9,847,300	4,732,508	10,232,634	(5,500,126)	(182,000)
	Recovery Services-Mental Health	1,970,500		1,970,500	1,688,941	2,201,789	(512,848)	(183,200)
	Criminal Justice	9,100		9,100	(28,289)	(165,869)	137,580	0
	Finance & Resources	6,544,700	0	6,544,700	2,387,800	(7,586,276)	9,974,076	6,300
		57,547,200	0	57,547,200	35,124,756	36,544,098	(1,419,342)	(479,000)
Core Funding from	Integration Joint Board	(57,051,400)	0	(57,051,400)	(34,670,256)	(36,000,295)	1,330,039	479,000
Health & Social Care Partnership	TOTAL	495,800	0	495,800	454,500	543,803	(89,303)	0

Summary of operational adjustments

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Capital Charges

Ring Fenced Grant - Criminal Justice

0

Budgetary Control Statement  
Period 09 / 2021 31 December 2020

Period End: 31 December 2020

Period 09 / 2021

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,568,000		4,568,000	3,215,329	2,942,260	273,069	244,900
	Property Costs	1,617,000		1,617,000	819,183	703,465	115,718	(46,300)
	Transport Costs	143,900		143,900	107,925	95,948	11,977	1,100
	Supplies & Services	2,632,200	0	2,632,200	1,849,025	1,631,726	217,299	(162,400)
	Third Party Payments			0	0	0	0	0
	Transfer Payments	330,600		330,600	48,525	21,383	27,142	0
	Support Services	1,022,700		1,022,700	2,775	0	2,775	41,300
	Depcn And Impairment Losses	4,554,000		4,554,000	0	0	0	309,000
	<b>Total Expenditure</b>		<b>14,868,400</b>		<b>14,868,400</b>	<b>6,042,762</b>	<b>5,394,782</b>	<b>647,980</b>
	Income	(14,868,400)	0	(14,868,400)	(10,706,851)	(9,900,682)	(806,169)	(484,100)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,664,089)</b>	<b>(4,505,900)</b>	<b>(158,189)</b>	<b>(96,500)</b>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	3,123,500	0	3,123,500	1,911,111	2,156,122	(245,011)	350,000
	Hra - Client	(3,123,500)		(3,123,500)	(6,575,200)	(6,662,022)	86,822	(446,500)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,664,089)</b>	<b>(4,505,900)</b>	<b>(158,189)</b>	<b>(96,500)</b>